



**Lao's People Democratic Republic
Peace Independence Democracy Unity Prosperity**

**Ministry of Finance
Department of Customs**

**Ref No. 01581/DOC
Vientiane Capital, 29 Mar 2018**

Notification

- To: - Customs Regional across the country**
- **Customs Border Check point across the country**
- **Stakeholders on import - export petroleum, vehicle, Liquor, alcohol beverage and cigarettes.**

Subject: The detailed Customs declaration of import and export on petroleum, vehicle, liquor, alcohol beverage and Cigarettes

- Pursuant to the Law of Customs No. 04/NA, Dated 20 December 2011 and the Law of Customs (revised edition) No. 057/NA, dated 24 December 2014;
- Pursuant to the guideline of Ministry of Finance No. 1559/MOF, dated 24 May 2016 on the Customs Law implementation;
- Pursuant to the guideline of Customs Department No. 00097/DOC, dated 06 Jan 2017 on the customs declaration by electronic system.

In the previous time, Customs Department has seen that stakeholder on import-export petroleum, vehicle, Liquor, alcohol beverage and cigarettes have complied with Laws and regulations. Nevertheless, those commodities are subject to control and sensitive to socio-economy. Therefore, in order to enhance the management on import-export be strictly and ensure that all comply with the Laws and regulations.

Customs Department issues notification as follows:

1. The import-export petroleum, vehicle, Liquor, alcohol beverage and cigarettes shall conduct a customs declaration at the entry border checkpoint in accordance with the customs law article 14 and article 15, receive permission from relevant agencies before import-export and have a sale contract. After that, companies enable to proceed a customs declaration.
2. In case of individual or legal entities designated other declare in stead of companies such as:

- a. The importation of vehicle of Embassy, government's organization, international organization and other invested projects;
- b. The importation of petroleum by petroleum companies for investment projects and other organizations;

The cases mentioned above, the conduction of customs declaration shall accompany with a customs service contract between goods owner and importer who acting as customs broker. A said contract shall send to the relevant agencies for notarizing. A format of contract shall comply with determined format by customs officers as the annex of this notification.

To fill information of customs declaration form, box 8 shall be indicated the name of goods' owners (Embassy, organizations or project owners), box 14 shall be indicated the name of importer (customs broker) and box 54 shall be certified by customs broker.

Therefore, this must be inform and implementation strictly.

Acting-Director General of customs

Bounpaserd Sikounlaboud

CC:

Vice-prier minister, Minister of Ministry of Finance "to report"