



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

Ministry of Finance
Customs Department

No.1984/MOF
Vientiane Capital, dated 27 June 2018

Notification

On the Solution of Import Vehicle with Tax Evasion

- Pursuant to the Customs Law No. 04/NA, dated December 20, 2011, and Amended Customs Law No 57/NA, dated 24 December 2014
- Pursuant to the Decree on Structure and Implementation of Ministry of Finance, No 114/GoL, dated 8 May 2017.
- Pursuant to the Memorandum Agreement between Ministry of Finance and Line agencies at Ministry of Finance, dated 7 June 2018.
- Pursuant to the report of Customs Department No.03193/CD. Dated 19 June 2018.

In order to encourage and resolve the backdrop on the import vehicle with tax evasion get fixed based on the procedure of customs law, laws and other relevant regulations strictly and uniformity throughout the country, ensure of accuracy, completed the revenue collection into the state budget.

Deputy Prime Minister, Minister of Finance has issues the notification:

1. This notification aims to identify the principle on the solution of import vehicle with tax evasion throughout the country to compliance with customs law, laws and other relevant regulations strictly as mentioned in Article 2 on the Additional Instruction of Ministry of Finance, No 2269/MOF, dated 5 July 2017.
2. The solution of import vehicle with tax evasion (Car, motor)
 - The owner of car, motor (Under 2500 CC) with tax evasion must be inform to pay Customs duty-tax based on regulations. Also cooperate with the Customs official to inquire about the original country of the vehicles; the action to take on resolve tax evasion

- must follow Article 89 of Customs Law (Pay customs duty-tax and fine 30% of total cost of vehicle).
- The owner of car, motor (Under 2500 CC) attend to avoid tax evasion, if arrested by customs or other line government agencies and given to customs sector to resolve the case must to pay customs duty-tax and fine based on Article 30 of Customs Law Pay customs duty-tax and fine 70% of total cost of vehicle). In case the owner of vehicle does not give up that must take the vehicle to become state assess according to customs law strictly.
3. Assigned Customs Department's calculate customs duty-tax and other obligation on the solution of import vehicle with tax evasion by creating calculate account details of each vehicle, type, brand, and year production in order to indicate to Customs Zones, Inspection Customs at the provinces to uniform implementation throughout the country.
 - To determine value of calculate customs duty-tax must to follow Customs law as vehicle produced before 2015 that must to implement based on the customs duty-tax has been used in that period, the vehicle's produced since 2016 it has to follow the actual purchase-sale price (Based on ASYCUDA) in order to record on calculate depreciation as indicated on the table 7 of Public Work and Transport regulation.
 4. Assigned Regional Customs Offices and Inspection Customs Office at the provinces coordinate with line agencies implement strictly on the principle on the solution of import vehicle with tax evasion.

For the confirmation on the vehicle such as technical, type, brand, engine power, Number of engine, year production and other information of vehicle must cooperate with Public Work and Transport sector to get approval/certify to fill out the document on proceeding tax evasion.
 5. Fine from the proceeding tax evasion must follow the Instruction of the Customs Department No. 4148/CD, dated 03 March 2016.
 6. Assigned Customs Department, Department of Finance at Capital, Provincial and relevant agencies both in Central and Provincial have focus on implementation of this notification meet the target, and together with disseminate on the contents of this notification for society to understand and strictly implementation.
 7. This Notification become an effective and useable since the dated of signature.

Deputy Prime Minister

Minister of Finance

[Sign and seal]

Somedy DOUNGDY

CC:	Prime Minister, Deputy Prime Minister	01 "To report"
-	Hear of the Provinces	01 "to report"
-	Ministry of Public Work and Transport	01 "to report"
-	Ministry of Public Security	01 "to report"
-	Department of Finance at Capital, provinces	01 "To implement"
-	Customs Department	01 "To implement"
-	Transport Department	01 "To implement"