



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

Ministry of Finance

No.0415/MOF  
Vientiane Capital, dated 10 February 2020

**Decision**

**On the collection of fees for goods and re-export goods**

- 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 of Prime Minister on the Organization and Implementations of Ministry of Finance, No 144/PM, dated 8 May 2017;
- Pursuant to the customs report No 09133/CD, dated 19 November 2019 on the proposal to amended collection of fees on goods and items for re-export.
- Pursuant to the notification of Prime Minister Office No 109/PMO, dated 28 January 2020 on the approval decision on the collection of fees for goods and re-export goods of the Ministry of Finance.

**Ministry of Finance hereby issue a Decision:**

**Article 1.** To determine issuance the collection of fees for permit issued on import goods and re-export goods by fully qualified and authorized on import-export operators and to support the Lao PDR's policy of transitioning from landlocked country with no access to the sea to become a hub that is connected to regional countries and comply with social-economic development, aimed to collect revenue to the state revenue.

**Article 2. Determination of goods, items and fixed tariff fees of categories:**

The customs department, regional customs offices and customs border checkpoints to collect fixed fees for re-export of goods and some items under control list of the government as follows:

**A. Tobacco**

No	Tobacco type	Fees
1	Packages cigarettes, 20 piecesX10 packs X 50 sets/box	17 US\$/Box
2	Packages cigarettes, 20 piecesX10 packsX25 set/box	10 US\$/Box
3	Cigar Tobacco	15 US\$/Box
4	Black Tobacco	0.5 US\$/Kg

**B. Alcoholic Beverage**

No	Alcoholic beverage	Fees
1	Whisky, Cognac, Wines, Vodka, Maotai, Sochu, Sake and others that content of alcohol over 0.5%	1 US\$/Litre
2	Beer content of alcohol less than 5.00%	0.3 US\$/ Litre
3	Beer content of alcohol over 5.00% but lower than 10.00%	0.5 US\$/ Litre
4	Beer content of alcohol over 10.00%	0.7 US\$/ Litre

**C. All types of lubricants** such as energy lubricants, hydraulic oil, brake fluid, lubricants (if allowed) at the rate of US\$ 0.25/litre/kg.

**D. All types of vehicles** (if allowed)

No	Types of Vehicles	Fees
1	4-wheel drive vehicles with a maximum of 3000 cc	800 US\$/vehicle
2	4-wheel drive vehicles with a capacity over 3000 cc	1500 US\$/vehicle
3	Motorcycles (CPU)	15 US\$/motorcycle
4	Complete motorcycles (CKD)	2 US\$/ motorcycle
5	Heavy equipment such as crawler loaders, road roller, graders, excavators, forklifts and others similar	300 US\$/vehicle

**E. Livestock**

No	Livestock	Fees
1	Buffalo	23 US\$/one
2	Cow	18 US\$/one
3	Pig weight lower than 5 kgs	7 US\$/one
4	Pig weight over 5 kgs	10 US\$/one
5	Horse	30 US\$/one
6	Goat	10 US\$/one
7	Sheep	12 US\$/one

**Article 3. Determination of goods categories, items and tariff rates which are subjected to a tax rate:**

This type of item is not subject to the category of goods as mention above:

- Goods and items with normal tariff rate (MFN) in between 5% to 10% which will be charged at 2%;
- Goods and Items with a normal tariff rate (MFN) in between 11% to 20% which will be charged at 4%;
- Goods and Items with a normal tariff rate (MFN) in between 21% to 40% which will be charged at 6% of declaration value at the import checkpoint as CIF.

**Article 4.** Customs Department to study and determine on customs declaration for goods and re-export goods in article 3 to comply with the social-economic circumstances in Lao PDR and regional of each period.

In case the requested for re-export goods for livestock is does not mentioned above in Article 2 as point E. Customs Department shall study and propose to the Ministry of Finance for consideration per cases.

**Article 5.** Importation for export will not be subject to payment of business turnover tax and excise tax but is subject to payment of profit tax in accordance with the Tax Law and Profit Tax Law. At each time of importation, the importer has to arrange a contract with the customs department, or regional customs offices that obtain authorized for the application of the harmonized tariff across the country. For the goods specified in the Article 2 as point A, B, C and D, the importer must deposit the security for of retention money as stated in the customs laws and relevant regulations.

**Article 6.** Selling goods declared for importation to be exported to a third country is strictly prohibited. Any avoiding, concealing or violating the security contract for re-export goods shall be subject to prosecution as specified in the Customs Law and relevant regulations or terminated contract immediately and/or the security will be terminated and the retention money shall be transferred to the state revenues in according to laws and regulations.

**Article 7.** The fee for some items, re-export goods can be paid at the customs offices where the goods are imported in accordance with the relevant terms provided in the security contract signed with the customs department or regional customs offices or border checkpoints. The fee shall be paid in US dollar and must be transferred to the state revenues in KIP currency based on US dollar exchange rate of each period.

**Article 8.** Goods and items that will be re-export in the third country must be stored in a specific warehouse for re-export purposes only. Do not bring such items into Duties Fees Store or other warehouses.

**Article 9.** Customs Department shall disseminate, guide and advise line divisions, regional customs offices and border checkpoints to implement this decision to ensure harmonized practice across the country.

**Article 10.** This Decision is effective from the date it is signed and published in official gazette fifteen days. This decision is to replace the Ministerial Decision on Collection of Fixed Fee for Importation of Some Goods for Exportation, No 0462/MOF, dated 11 March 2003.

Minister of Finance

[Sign and seal]

*SOMDY DOUANGDY*