

(Unofficial translation)

LAO PEOPLE'S DEMOCRATIC REPUBLIC
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Ministry of Finance
Department of Customs

No.03220/DOC
Vientiane Capital, 15 July 2020

Notification

To: Head of Tax Administration Division I-VII.

Head of international customs checkpoints across the country.

Subject: Notification No. 03220/DOC, dated 15 July 2020 in implementing Prime Minister's Notification No. 749/PM.

- Pursuant to the Customs Law No.04/NA, dated 20/12/2011;
- Pursuant to the Notification of the Prime Minister Office No.749/PMO, dated 30/04/2019;
- Pursuant to the Notification of the Prime Minister Office No.1783/PMO, dated 08/10/2019;
- Pursuant to the direction of the Deputy Prime Minister, Ministry of Finance, dated 11/03/2020;
- Pursuant to the Memorandum of Understanding on Import waste plastics, dated 07/07/2020.

The Department of Customs' Notification:

1. The Department of Customs is pleased to inform the Head of Tax Administration Division I-VII and Head of international customs checkpoints across the country that the Prime Minister Office issued a Notification No.749/PMO, dated 30/04/2019 for activities that using waste plastics and tobacco that are not agreed to allow the Lao-China Plastic Ltd in importing waste plastic from abroad. Thus, the Ministry of Industry and Commerce is assigned to issue a prohibited notification to import waste plastic for a reason of excluded either included tax and the recommendation

of the Deputy Prime Minister, Minister of the Minister of Finance dated 11/03/2020 which is "Agree to comply with the PMO's Notification of declaration pay tax according to the law".

2. In the meantime, the Ministry of Industry and Commerce should issue a notice for a further implementation the Notification No.1783/PMO, dated 08/10/2019. In addition, the Department of Customs is responsible for examine of import tobacco, waste (waste plastic), tools and materials, machine and vehicles (as mention in details in the Form A3) among international customs checkpoints across the country. The Customs Department should follow the Notification of the Prime Minister Office No.749/PMO, dated 30/04/2019 by requesting import tax declaration (IM4) according to the amount authorized by the relevant departments (import license issued by the Department of Industry and Handicrafts).

3. In actual implementation, if any problems or difficulties are encountered, report to the Customs Department (Tax Exemption and Taxation Management Division) for a solution in accordance with the regulations.

4. This notice is effective from the date of signing or until the notice of revocation.

Therefore, please be informed and implement strictly.

Director General
Phoukaokham Vannavongsay