

(Unofficial translation)

**LAO PEOPLE'S DEMOCRATIC REPUBLIC
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY**

Ministry of Finance
Department of Customs

No.01987/DC
Vientiane Capital, 11 April 2020

Notification

To: Head of I-VII Tax Administration Division
Head of the international Customs Checkpoints across the country.

Subject: the exemption tax duties on import masks, hand sanitizers, gloves, temperature measurement and other necessary medical supplies in order to against the COVID-19 pandemic

- Pursuant to the Law on Taxation No. 04/NA, dated 20/12/2011
- Pursuant to the Prime Minister's Decision No. 3/PM, dated 02/04/2020.
- Pursuant to the comments of the Deputy Prime Minister, Minister of Ministry of Finance dated 03/04/2020.
- Pursuant to the proposal of the Ministry of Industry and Commerce No. 0345/MOIC.DIT, dated 31/03/2020.

The Department of Customs assigns the following responsibilities:

1. The I-VII Customs Administration Division is assigned to supervise the international customs checkpoints under its responsibility to facilitate the import of goods such as masks, hand sanitizers, gloves, thermometers and other medical equipment that needed to prevent and control disease (COVID-19).
2. The import tax exemption will be applied for a purpose of assistance the government proposal in preventing COVID-19 and individual, legal entities as personal belongings of passengers to serve a small number of families or offices.
3. The import tax duty fees will be applied for a commercial purpose which imports by individuals, companies and stores that must be presented to the industry and commerce sector to manage in accordance with trade regulations, and to implement exemption policies.
4. The application for import duty free exceptional tax shall be based on the above conditions and shall implement the policy in accordance with the Prime Minister's Decision No.31/PM, dated 02 April 2020 and the Law on Customs No. 04/NA, dated 20 December 2011.
5. Customs Officers shall manage, monitor and inspect the exploitation of the opportunity to smuggle goods illegally.
6. In the actual implementation, if any problems are encountered, report to the Customs Department for a solution to update the situation.
7. This notice is effective from the date of signing, until a replacement policy and legislation are in place.

Therefore, this is for your reference and implementation strictly.

General Director of Department of Customs

Vongkhampheng Vongthachak