

(Unofficial translation)

LAO PEOPLE'S DEMOCRATIC REPUBLIC
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Ministry of Finance

No. 0831/MOF
Vientiane Capital, 10 February 2021

Notification

To: Individuals, both domestics and foreign, who have income in Lao PDR

Subject: Registration of Taxpayer Identification Number for Individuals

- Pursuant to the Law on Tax Administration No.66/NA, dated 17 June 2019;;
- Pursuant to the Law on Income Tax No. 67/NA, dated 18 June 2019;
- Pursuant to the Prime Minister's Decree No. 144/PM, dated 08 May 2017, on the organization and operation of the Ministry of Finance;
- According to the request letter of the Department of Tax, No. 0381/DoT, dated 09 February 2021.

The purpose of this notification is that to manage and encourage individual domestics and foreign' income in Laos across the country in order to collect national income and implementing obligations for developing country, as required by law. The individuals include government officers, military, policeman, businessmen, traders, grocery shops, athletes, actors, technicians, experts, consultants, employers, the workers, labors and others. In addition, the registration of taxpayers for Individuals can achieve the most accurate database of the revenue budget State in order to complete full collecting revenue of the State, improve transparency and justice and contribute to the socio-economic development of the nation. Pursuant to Article 6 of the Income Tax Law, No.67/NA, dated 18 June 2019, the Ministry of Finance would like to inform the above-mentioned individuals for registration the taxpayer identification numbers at the Tax Office at all stages before 30 June 2021. Please bring relevant documents for registration as details as below:

- Valid ID card/passport;
- Family Book;
- All telephone numbers that have been registered to verify identity;
- Occupation (full details of place of work and position);

- All available bank account numbers;
- Social insurance card number.

Provincial, capital and district of Tax will prepare an implementation regarding this notification and facilitate the process for both domestic and foreign individuals with income in Lao PDR and treat violators in strict accordance with the law.

Therefore, please be informed and strictly follow this notice.

The Ministry of Finance's Minister
Bouchom Ubopaseurth