

(Unofficial translation)

LAO PEOPLE'S DEMOCRATIC REPUBLIC

PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Ministry of Finance

No. 0477/MOF

Vientiane Capital, on 11 February 2020

Notification

To: Department of Customs, International Border Checkpoints throughout the country, Department of Tax, Provincial Tax.

Subject: Enhancing the implementation of the Presidential Decree No.001/POL, dated 20 September 2017.

- Pursuant to the Customs Law No.04/NA, dated 20 December 2011 and the Customs Law (Amendment), No.057/NA, dated 24 December 2014;

- Pursuant to the Prime Minister's Decree No.144/PM, dated 08 May 2017 on the organization and operation of the Ministry of Finance;

- Pursuant to the letter of the Department of Tax, No.0367/MOF, dated 12 February 2020;

- Pursuant to the delivery note of the Department of Customs, No.0623/DC, dated 05 February 2020.

The Minister of the Ministry of Finance is informed that:

1. Vehicles registered in Laos to travel abroad must file complete and accurate procedures such as registration, certification, inspection techniques, and books allow transportation between countries or license to export - import vehicles interim agreements, insurance, vehicles and other documents legal exports and imports set a valid laws and regulations and annual tolls. According to the provisions of Presidential Decree on Fees, No.001/POL, dated 20 September 2017, if any documents is missing that means travelers will not be allowed to travel abroad.

2. The Customs Officer at the border checkpoint must advise the owner of the vehicle to fill in the documents and pay the toll correctly and completely in accordance with the regulations.

3. The Department of Tax and Provincial Tax must cooperate with the International Border Customs Checkpoint and Public Foreign Bank or any other bank that has the conditions to establish a unit to provide services through the banking system. The collection of tolls at international customs checkpoints with sufficient conditions for the convenience of vehicle owners. In a case of an international customs checkpoints that do not have sufficient conditions for the modern toll

collection service, it is given to the customs officer at the checkpoint to collect the toll toll to be submitted to the budget in accordance with the regulations.

4. In the actual implementation, the Customs Administration, the International Customs Checkpoint, the provincial tax office and the relevant departments shall coordinate and disseminate this guideline to the society so that it can be implemented together to achieve the expected results.

Therefore, please be informed and implement strictly.

Minister of the Ministry of Finance

Somdee Duangdee