

(Unofficial translation)

LAO PEOPLE'S DEMOCRATIC REPUBLIC
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Ministry of Finance

No. 4585/MOF

Vientiane Capital, on 14 November 2019

Notification

To: - Provincial Governors, Vientiane Governor.

- Head of Provincial, Capital Finance Division.

- Department of TAX, Provincial, Capital, District, and Municipality TAX.

Subject: Implementation of various taxes revenue on a business of coffee or agricultural products.

- Pursuant to the Law on Taxation No.70/NA, dated 15 December 2015;
- Pursuant to the Law on Value Added Tax No.48/NA, dated 20 June 2018;
- Pursuant to the Prime Minister's Decree No.144/PM, dated 08 May 2017;
- According to the report of the Department of TAX, No.1432/DT, dated 22 April 2019.

Ensuring the collection of various taxes from a coffee business or a business of agricultural products by organizing properly to be completed timely by the rules and regulations set periodically and uniformly across the country.

The Minister of the Ministry of Finance issued the following notice:

- 1 Repeal Notification No.2391/MOF, dated 05 October 2007 will be replaced and implemented strictly by collecting various taxes of coffee business or agricultural products as stipulated in the Law on Taxes;
2. The provincial authorities shall consider eliminating notices or orders on the collection of tax revenue that conflict with the laws and regulations issued at the provincial and district levels;
3. All kinds of business on coffee or agriculture products must use the invoice which is correct and completed regarding regulatory. The account by law accounts set takes notice and gives tax through Tax Ris System in avoiding taxation as trips or tax profits are compulsory. If not taken into account correctly, incomplete and unclear that there will have a charge to tax profits compulsory and taxes other legally determined to be fined as stipulated in the law;
4. The TAX Department and TAX at the Provincial/District/Municipal level shall strictly manage and monitor the tax obligations of business units by the law.

Therefore, all parties should be informed and implemented strictly.

Minister

Somdee Duangdee