

(Unofficial translation)

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

Ministry of Finance

Department of Customs

No.01624/DC

Vientiane Capital, date 04 March 2019

**Notice of introduction**

**To:** Customs Surveillance Division, Customs Administration Division I-VII, and Customs Border Checkpoints across the country.

**Subject:** Implementation of the Prime Minister's Decree No.48/GoL, dated 19 February 2019.

- Pursuant to the Customs Law No.04/NA, dated 20 December 2011, and some revised articles No.57/NA, dated 24 December 2014;
- Pursuant to the Decision of the Ministry of Finance on the organization and operation of the Customs Department, No.2826/MOF, dated 22 August 2017.

In implementing the contents of the Prime Minister's Decree, No.48/GoL, dated 19 February 2019, on the repeal of some articles of the Resolution of the Council of Ministers to be clear, accurate, and uniform across the country, No.47/RCM, dated 26 June 1989.

**The General Director of the Customs Department issued the following notice:**

1. The tax collection for the export of goods shall be implemented by the Presidential Decree on the list of goods and export tariff rates, No.02/President, dated 27 April 2012.
2. If any company has exported goods that paid a special levy fee from the Customs Department under Articles 15 and 16 of Resolution of the Council of Ministers, No.47/RCM, dated 26 June 1989, however, the goods have not completed exporting that will not have to pay for an extra charge.
3. Procedures for submitting documents and exporting information, regarding goods, must be paid for natural resources at the prescribed rate, with certification and

permission from the relevant authorities. This must be by Customs Law No.04/NA, Article 59, dated 20 December 2011, Presidential Decree, No. 001/President, dated 15 December 2015, and Implementation Guideline, No. 0203/MOF, dated 23 January 2017. Goods and goods must be paid for natural resources at the prescribed rate, with certification and permission from the relevant authorities.

4. The Head of the Customs Administration Division and the Head of the Customs Border Checkpoint must guide the Customs Officers to the export inspection in terms of types, number, value, and weight. Also, to facilitate and use the inspection equipment with the light sensors and weight calculation.
5. The surrounding Customs Department, the Customs Administration Unit, and the Border Customs Checkpoint to implement this notification;
6. If there are any difficulties in the implementation, they should report to the Customs Department to find solutions to the laws and regulations.

Therefore, please be informed and implement accordingly.

**Acting Director General of the Customs Department**  
**Bounpaserth Sykounlabout**