

(Unofficial translation)
LAO PEOPLE'S DEMOCRATIC REPUBLIC
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Government of Lao PDR
No.48/GoL
Vientiane Capital, date 19 February 2019

Decree

**On the abolition of certain Articles of the Council of Ministers Resolution,
No. 47/CMST, dated 26 June 1989**

- Pursuant to Government Law No. 04/NA, dated 8 November 2016;
- Pursuant to the Council of Ministers Resolution on State Tax Regulation, No. 47/CMST, dated 26 June 1989;
- Pursuant to the letter of the Ministry of Planning and Investment, No. 0322/DPI.I4, dated 07 February 2019.

Government issues the decree:

Article 1. repealing paragraph 2, Article 15 "On maintenance fees, resource taxes and special surcharges" and Article 16 "Basis for calculation and rate of resource taxes" of the Council of Ministers Resolution on State Tax Regulation No. 47/CMST, dated 26 June 1989. This repeal will avoid duplication of taxes and duties by the Decree on Goods and Export Tariffs No. 002/President, date 27 April 2012; and the Ordinance on Natural Resource Rate No.001/President, date 15 December 2015

Article 2. Ministries, Government Agencies Equivalent to Ministries, Vientiane Capital, Provinces, and Relevant Parties shall cooperate to implement this Decree effectively.

Article 3. of this Decree is effective from the date of signing onwards.

On behalf of the Government,
Prime Minister
Thongloun Sisoulith