

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

Ministry of Finance
Cabinet Office
No.1827/CO
Vientiane Capital, date 02 July 2018

Notification

To: - Head of the Ministry of Planning and Investment's Office.

- Head of Special Economic Zone Promotion and Management Office.

Subject: Changing the license vehicle plates of the Administrative Office at the Golden Triangle SEZ and Boten-Daenkham SEZ by the general rules and regulations.

- Pursuant to the Decision on the organization and operation of the Ministry of Finance's Office, No. 2929 / MOF, dated 31/08/2017.
- According to the letter of the Department of Customs, No.03248/DC, dated 21/06/2018;
- According to the guidance of the Deputy Prime Minister, Minister of Finance on 15/06/2018.

The Ministry of Finance's Office would like to inform the guidance of the Deputy Prime Minister, and Minister of Finance regarding the registration of administrative vehicles at Golden Triangle SEZ and Boten-Daenkham SEZ, by the rules and regulations. In following the implementation of this guideline and relevant regulations shall follow as detailed below:

1. Legislation and regulations on the collection of taxes from the import of administrative vehicles for investment promotion and procurement with the state budget are by the Law on Customs and the Order of the Prime Minister of the Lao PDR No.10/PM, dated 27/05/2004.
2. Implementation of tax obligations and fees, in principle, must be submitted to the central budget by the budget law and the customs law.
3. Various types of administrative vehicles that use in the special economic zone. These vehicles were approved by the special economic zone that has a trade and technique license, completed the accurate import documents (with a detailed tax declaration IM4), and registered several administrative vehicles at the special zone before establishing a notification of the Ministry of

Planning and Investment No.2224/MoPI, dated 12 September 2016. if it is a special policy to require tax exemption, the Ministry of Planning and Investment or the Government shall consider and approve developers and general investors at the special council zone for their reference.

4. The import vehicles in the special economic zone of the Board of Directors, developers, and general investors as mentioned in the No. 3 above, unless the import documents are properly and accurately (without a detailed tax declaration IM4) are subject to pay tax by the tax regulations.

Therefore, we would like to inform you of your implementation.

Head of the Ministry of Planning and Investment's Office
Someboun Inthapattha