

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

Ministry of Finance
Department of Custom
No.01616/DC
Vientiane Capital, date 02 April 2018

Notification

To: - Head of the Tax management Unit across the country

- Head of Border Customs across the country

- Operators of mineral products

Subject: Mineral export management

- Persuade to Tax Law, No.04/NA, dated 20 December 2011, and Tax Law (amendment), No.057/NA, dated 24 December 2014.

- According to Prime Minister's Order No. 02/PM, regarding the improvement of regulations and coordination mechanisms in doing business in Lao PDR, dated 01 February 2018.

In improving mineral export management process and procedure to be simple, oriented, and flexible, and in line with the government's direction to regulations, coordination mechanisms of business operations and procedure facilitation, including managing the import and export of goods.

Department of Customs issued a notification:

1. The mining concession projects that have been approved by the government and have been allowed to export from the mining sector must be submitted to the Department of Customs for their consideration of the tax obligations and other obligations related to export.

2. The Department of Customs issues notices regarding the implementation of tax obligations and other obligations by the law, regulations, and government approval.

3. The project that has been notified by the Department of Customs must proceed with the Customs Borders where is approved. In the next export, the contents of the notification shall be considered as the basis for the implementation of tax obligations and other obligations until there is a change.

4. In case of negotiation and modification of the content of the project concession agreement. The owner of the project must propose to the Department of Customs to re-investigate the conditions for fulfilling tax obligations and other obligations.

5. The Customs Management across the country to supervise and inspect the border customs in establishing strict implementation of this notice.

6. In the actual implementation, any difficulties must report to the Department of Customs for suggestions.

Therefore, it is notified to be informed and strictly implemented.

Acting Director General of Department of Customs
Bounpaserth Sykounlabout