

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

Ministry of Finance
No. 3009/MOF
Vientiane Capital, date 27 September 2022

Decision
on the National Single Window (NSWA+) in applying to the declaration

- According to Tax Law No. 81/NPC, dated 29 June 2022;
- According to the Law on Electronic Transactions, No. 20/NA, dated 07 December 2012;
- According to the Law on Electronic Signature, No. 59/NA, date 12 December 2018;
- According to the Prime Minister's Decree on the Organization and Operations of the Ministry of Finance No. 600/PM, dated 14 October 2021.

The Minister of Finance issued a decision:

Article 1 Individuals and organizations that carry out the import and export of goods must submit to the Customs Department to register as Customs Duty Declarant (General Customs Duty Declarant and Customs Clearance Brokers). So that they can use the electronic system for customs reporting. The Customs Duty Declarant must use the Lao National Single Window (LNSW) which is linked to the ASYCUDA System and called the NSWA* to submit tax notifications in brief declaration customs and detailed declaration customs, in order to increase the efficiency and effectiveness of tax notification management with the aim of collecting revenue into the budget in a transparent, accurate and complete manner in accordance with laws and regulations.

Article 2 Verifying electronic information and documents entered and registered in the NSWA* system by Customs Duty Declarant. This system can be seen as an official system and can be authorized as paper documents according to the Law on Electronic Transactions, No. 20/NA, dated 07 December 2012.

Article 3 Approving electronic signatures of Customs Duty Declarant and Custom Officials that are used to verify the accuracy of the information and electronic custom declaration documents. The electronic signatures that are properly registered have the same legal value as the signatures and seals of customs declarants and customs officials according to the Law on Electronic Signatures No. 59/NA, 12 December 2018.

Article 4 to end the use of paper customs declaration documents and switch to an electronic system in all customs declaration procedures.

Article 5 the Customs Duty Declarant and Custom Officials will store information and customs declaration documents in electronic form as evidence for re-examination or inspection after custom declaration according to regulations.

Article 6 Operators who develop electronic systems for their own business operations, such as electronic ordering systems, electronic shipment tracking systems, or other systems that have the same information as custom declaration information can be requested the Customs Department to link and exchange electronic information directly for reducing duplicate data entry procedures.

Article 7 Custom declarants who use the NSW+ system for custom declaration must pay the service fee for using the LNSW and the service fee for using the ASYCUDA system according to the rate determined in the Presidential Decree on Fees and Service Charges No. 002/POL, dated 17 June 2021.

Article 8 to pilot the NSW+* in the management of customs declarations for a period of three (3) months at the international customs checkpoint of Thabuk and Thanaleng. Evaluating and reporting to the Ministry of Finance for consideration and approval to be implemented uniformly throughout the country.

Article 9 instructs the Customs Department, NSW+* system developers and all stakeholders to take note and implement this agreement strictly.

Article 10 This decision is effective from 01 October 2022 onwards.

Minister
Bunchom Ubopaserth