

(Unofficial translation)



LAO PEOPLE'S DEMOCRATIC REPUBLIC
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Ministry of Finance

Permanent Secretary Office

No. 58/MoF.PSO

Vientiane Capital, Dated 12 Jan 2015

Notification

- To: - Director General of Permanent Secretary Office of Ministries, Equal Organization, International Organization, Social Organization
- Director General of Provincial Permanent Secretary Office, Capital, and District Governance
 - Managing Director of Individual, Entities, whom are investor both Domestic and Foreign, nationwide.

Subject: Utilizing Paid Tax Certificate (Replacing Tax Certificate)

- Pursuant to Duty Law No. 05/NA, dated 20 December 2011;
- Pursuant to Enterprise Law No. 46/NA, dated 26 December 2013;
- Pursuant to Accountant Law No. 47/NA, dated 26 December 2013;
- Pursuant to Investment Promotion Law No. 02/NA, dated 8 July 2009;
- Pursuant to Instruction of Ministry of Finance dated 3281/MoF, dated 6 October 2014 on Duty Management.

Permanent Secretary Office of Ministry of Finance is hereby to inform on the utilization of Paid Tax Certificate replacing Tax Certificate, in order to implement management through Single Window in which the tax sector bases on Concession Certificate and Enterprise Registration in order to follow up on tax payment annually without issuing Tax Certificate. Tax sector will issue Paid Tax Certificate to enterprises whom paid taxes monthly, quarterly, and yearly according to actual business activities after annual accountant is finalized and the enterprises pay the remaining tax correctly and completely; in order to certify duties in the previous year and to ongoing business activities the year after.

Therefore, in order to administrate business activities legally, quarantining its duties are performed regularly and correctly according to its actual business activities, it is require relevant sectors, enterprises, individuals, that administrate such business or in relations to business

operation to follow up, inspect, and advise that any enterprises are require to have Paid Tax Certificate instead of Tax Certificate attached every time so that it can be considered on the subjects, for example:

1. Importing or exporting goods and services;
2. Transporting goods domestically;
3. Permission to extend or renewing investment, concession, or business operation;
4. The bid on purchasing-selling goods and services or on projects: construction project, repair project and other services with governmental organization, private, international organization or with enterprise;
5. Renewing Visa or request for locating policy in Lao PDR of the business holder;
6. Request for policies, or resolving internal issues of the enterprise with government sector;
7. Withdrawing budget through national budgetary system;
8. Inspection of enterprise accountant annually, including requesting for Paid Tax Certificate annually;
9. Request to reduce, take back tax and policy for tax reduction or tax exemption.

After receiving this notification, please follow up, inspect, advise to enterprises to finalize the annual accountant correctly, completely pay for taxes, request for Paid Tax Certificate of past years in order to ongoing business activities according to the laws and regulations.

Therefore, this is to notify and implement this notification effectively.

Director General of Permanent Secretary Office

[Sign and Seal]

Sipheng Phonarmart