



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Ministry of Finance
Tax Department

No.4337/TD
Vientiane Capital, dated May 8, 2014

Notification

To: All Directors of Provincial Tax, Vientiane Capital Tax Division and
Business Sectors under Value Added Tax System

Subject: VAT Refund for the Companies that export their goods oversea.

- Pursuant to VAT Law No. 04/NA, dated December 26, 2006
- Pursuant to the Implementing Decree on VAT No. 270/PM, dated September 18, 2009

In order to ensure that the VAT refund is compliant with the Tax Law, the Tax Department would like to inform all Directors of Provincial, Vientiane Capital Tax Divisions, Directors of Companies of the procedures and process of VAT refund for the exportation of goods which will commence from March 2014. Business people who are under the VAT system who would like to claim for a VAT refund shall complete the application form for VAT refund [and submit it] to the VAT Office as stipulated in Article 24 of the Implementing Decree on VAT Law No. 270/PM, dated September 18, 2008.

The application form shall be accompanied by a summarized table on business income from domestic supply and exports to foreign countries including business income that is exempt from VAT (if any) and a summarized table of expenses associated with VAT at the importation which is requested by the company for refund including the summarized table of the importation of goods.

Therefore, this Notification is made to inform all related sectors and shall be strictly implemented.

Director-General of Tax Department

(Signature and Stamp)

Thongvanh BAOTHAMMAVONG