

**Lao's People Democratic Republic
Peace Independence Democracy Unity Prosperity**

Ministry of Finance

No.3480/MOF
Vientiane Capital, dated 07 November 2022

**Temporary Instruction
On Using Electronic Signature into the State Revenue
Management System**

- Pursuant to Law on Electronic Signature no.59/NA, Dated 12 December 2018.
- Pursuant to Decree on the Organization and Operation of Ministry of Finance No.600/PM, Dated 14 October 2021.

Ministry of Finance instructs:

1. Objective

This instruction defines the principles, methods and mechanisms on using electronic signature into the state revenue management system. To ensure the government officials of finance sector, individual, legal entity and organization who proceeds the custom declaration, accounting report, tax payment and other fees and charges payment into the state revenue to have acknowledged and awareness, and can implement in accordance with the laws and regulations in strict and unified manner across the country.

2. Definition

1. ASYCUDA refers to the electronic system which the customs authority uses for managing the customs declaration, risk management, record of inspection results, record of information and statistics of customs declaration.
2. NSWA+ refers to the electronic single window which established by the Customs Department for business operators to use for customs declaration, duty payment and taking goods out of the checkpoint or warehouse.
3. TaxRIS refers to the management system of tax collection in order to facilitate, reduce burdens and difficulties of tax payment, as well as, to ensure the tax officers are able to audit and monitor the management of tax payment in consistence with the laws and regulations.
4. GFIS+ refers to the management system of implementing annual state budgets which is connected to level I and II of budget units across the country in order to allocate the annual

budget plan. In addition, the system will help to audit the budget plan and enter the data in treasury-budget account automatically.

5. Website for managing the accounting report via electronic refers to the system which can manage the financial-accounting report of the units who hold the electronic account in order to manage, encourage, monitor and audit the implementation of accounting activities in accordance with the laws and regulations as well as issuing the annual account holding certificate.
6. Submission of the accounting documents via electronic refers to the submission of financial report and other relevant documents by the units who hold the account for the implementation of accounting activities such as the financial-asset statement report, the financial-debt report, the operation outcomes report (income-expense), the balance sheet, the accounting-tax comparison report, notes, the account holding certificate and other relevant documents.
7. Electronic signature refers to letter, mark, symbol or number which is created as electronic format in order to identify the users who are using the electronic signatures in validating of information and documents on the electronic system.
8. Digital stamp refers to the information of any individual or organization which is established as electronic format by using the electronic system with the digital signature in order to verify the connection between a person who stamped and those documents.

3. Scope

This instruction is to use the electronic signature for validating the information and documents as follows:

- ▶ NSW+: cargo manifest customs declaration and detail customs declaration.
- ▶ ASYCUDA: validate the information and customs clearance documents of customs officers.
- ▶ TaxRis (Tax Department): summary report of financial-accounting of enterprises or business units (via accounting program) and the certificate of tax payment.
- ▶ FINLINK: the receipt of national treasury.
- ▶ The accounting document notification system of the units who hold the account.

4. The Registration of the Electronic Signature

4.1. The Registration of Business Operator

Business operator who would like to use the electronic signature with the system above shall complete the information in order to identify themselves via the registration program of the electronic signature by filling the information such as given name, surname, position, tax identification number (TIN), company's name, phone number and company's address. Then, operator shall confirm the registration of the electronic signature user's information.

The Technology Information and Finance Department is responsible for considering and approving the electronic signature of business operators.

4.2. The Registration of State Financial Sector

Customs Department, Tax Department, Accounting Management Department, National Treasury, State Asset Management Department can register for their officers. Customs Department is to register for the customs officers who are the director or deputy director at the checkpoints and are responsible for approving the customs declaration at the international border checkpoints, the office of customs warehouse, special economic zone, dry port via the registration program of the electronic signature. The Tax Department is to register for the tax officers in the provinces, capital city and districts. Accounting Management Department is to register for the enterprise account holding management officers and accounting management sector in provinces, capital city. National Treasury is to register for treasury officers in provinces, capital city and districts.

4.3. The Management of Registration

The Technology Information and Finance Department is responsible for managing, defining the rights of users, monitoring the use of the electronic signature for users at budget unit, business unit in provinces, capital city, districts and the officers of the Departments and the institution under Ministry of Finance in accordance with the regulations.

5. The Usage of Electronic Signature

5.1 Business Operator

After business operator completes the information and documents for customs and tax declaration on the revenue information management system, submit the accounting documents to the system. Then, the electronic signature shall be validated as follows:

- ▶ Provide the phone number to FINLINK application in order to validate the electronic signature registration.

- ▶ Then, FINLINK will send the one time password (OTP) to business operator for filling this password on FINLINK in order to use the electronic signature to validate the

customs declaration and submit the accounting documents to replace the paper-based signature and stamp.

- ▶ Search the document number of customs declaration, tax payment, accounting document for checking the validity. After that, the operators to proceed the electronic signature and fill the security code in order to validate a person who uses the electronic signature.

5.2. Officer of the State Finance Sector

After completing the process of customs declaration, submission of accounting documents. If the information is correct, the officer can approve in accordance with the regulations. The officers are able to use the electronic signature for approving the documents as follows:

- ▶ Provide the phone number to FINLINK application in order to validate the electronic signature registration.

- ▶ Then, FINLINK will send the one time password (OTP) to business operator for filling this password on FINLINK in order to use the electronic signature to validate the customs declaration and submit the accounting documents to replace the paper-based signature and stamp.

- ▶ Search the document numbers submitted by business operator for validation. After that, the the stat finance officer to proceed the electronic signature and fill the security code in order to validate a person who uses the electronic signature

6. Legal Value

Documents which are used with the electronic signature can be validated via the electronic signature system and have the equality of legal value as the physical documents which are signed and stamped in accordance with the regulations.

7. Measures Against Violators

The officers and business operators who use the electronic signature shall be responsible for all information which is registered on the electronic system and use under the scope of rights and responsibilities in accordance with the laws. In case, if any violation is met such as allow another person to use the electronic signature without the permission, violators shall be subjected to the measures as stipulated in the laws.

8. Implementation

The Customs Department, Tax Department, National Treasury, Accounting Department and State Asset Management Department are assigned to disseminate this instruction to their

officers, relevant agencies and business operators for acknowledgment broadly and starts the pilot from 10 November 2022.

The relevant department are assigned to study and issue the additional instruction in order to clarify some contents and ensure the implementation in efficient and effective manner.

This instruction becomes effective from the date of signature. The contents of the instructions or notification guidelines issued previously which are inconsistent with the content of this instruction will be eliminated.

Minister

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