

Lao's People Democratic Republic
Peace Independence Democracy Unity Prosperity

Ministry of Finance

No.3011/MOF
Vientiane Capital, dated 27 September 2022

Instruction
On Customs Declaration via NSWA+

- Pursuant to Law on Customs No.81/NA, Dated 29 June 2020.
- Pursuant to Prime Minister's Order on Strengthen the Management and Prevent the State Revenue Leakage No. 18/PM, dated 16 September 2021.
- Pursuant to Decree on the Organization and Operation of Ministry of Finance No.600/PM, Dated 14 October 2021.
- Pursuant to Decision of Ministry of Finance on the Use of NSWA+ for the Management Custos Declaration No. 3009/MOF, dated 27 September 2022.

Ministry of Finance issues the Instruction as follows:

1. Objective

This instruction defines the principles, methods and mechanisms for cargo manifest and detail customs declaration via NSWA+ for the implementation of Section 2, Chapter II of Customs Law no.81/NA, dated 29 June 2020. To ensure the customs authority, individual, legal entity and organization who proceeds the customs declaration for import, export and transit of goods aware of, acknowledge and can strictly implement in accordance with relevant laws and regulations in unified manner across the country.

2. Definitions

1. **Cargo Manifest Customs Declaration:** refers to the declaration of cargo's information and shipment which is transported by trucks, airplanes, trains and vessels and other types of transportation to customs authorities via the electronic system.
2. **Cargo Manifest** refers to the transport's documents which are issued by carriers or freight forwarders in the country of origin of transportation. Cargo manifest shall be in English format such as truck bill of lading, airway bill, railway bill, bill of lading and multimodal bill of lading etc. The information presented on cargo manifest shall be consistent with the international standard, especially WCO data model which consists of the information such as consignee, carrier, freight forwarder, transporter, type of shipment, place of lift-on and lift-off, date of transport and movement, packaging, type of goods, weight and quantity.
3. **Summary Transport Information** refers to the summary document or manifest master bill. For example, one process train has one set of the summary document or manifest master bill, and several sets of sub-transport information.

4. **Sub-transport Information** refers to the data of shipment for each trade transaction on the transport document or manifest house bill. One trade transaction or one invoice has one set of sub-transport information.
5. **Freight Forwarder** refers to a person who provides the cross-border transportation service from exporting country through the border checkpoints to deliver the goods to the destination of importing country.
6. **Detail Customs Declaration** refers to the declaration of information and documents in detail which are related to goods, materials and the operation of cross-border trade transaction to the customs officer to conduct inspection and validation in accordance with the laws and regulations.
7. **Supporting Documents for Customs Declaration** refers to the bill of lading, commercial invoice, packing list, import-export certificate or license, the certificate of origin etc., which is in the electronic format to be used for customs declaration and the inspection of customs officer.
8. **Commercial Invoice** refers to the document, which a vendor issued to a buyer for certifying the trading of goods. Commercial invoice shall consist of the key information such as name and address of vendor and buyer, list of products, quantity, price (per unit), total amount of value, related fees, etc.
9. **Packing List** refers to the document, which provides the details of packaging or containing the goods to transportation vehicles, which is issued by exporter, freight forwarder or other relevant sectors. Packing list shall consist of the key information such as name and address of vendor and buyer, list of products, packaging method (box, container, pallet, set, bottle etc.), weight, quantity and etc.
10. **Certificate of Origin** refers to the document which is issued by the government agency, the Chamber of Commerce and Industry or exporter (in case of self- certificate of origin) for importer to certify the country or area where the origin of goods is in accordance with the conditions prescribed by the free trade agreements which Lao PDR is a member.
11. **Import-export Permit, License or Certificate** refers to the document, which is issued by the government agency to grant the export, import or transit of goods subject to the list of controlled products. The permit, license or certificate is issued by relevant government agencies consists of the import-export license, technical certificate, the quality certificate, the sanitary and phytosanitary certificate, the safety certificate etc.
12. **Electronic Signature** refers to letter, mark, symbol or number which is created in electronic format in order to identify and verify the users who are using the electronic signature for validating the information and documents in the electronic system.
13. **ASYCUDA** refers to the electronic system, which is developed by the United Nations Conference on Trade and Development-UNCTAD), is used by the customs authority in managing the detail customs declaration.
14. **NSWA+** refers to the electronic system which is developed by the Customs Department in cooperation with the Lao National Single Window Development Company. The objective is to

provide the service for business operator to proceed the detail customs declaration, duty and tax payment, release the goods from the border checkpoints or warehouses automatically.

3. Scope

This instruction is used for cargo manifest and detail customs declaration for import, export and transit (bilateral and regional transit agreement of Greater Mekong Sub-region (GMS)) at the international border checkpoint, customs warehouse, customs office at special economic zone, customs office at dry port and custom office at railway station which is stipulated for processing the customs declaration.

For transit declaration under ASEAN, belongings of passengers and products which are delivered via post, ordered from online or other platforms shall be implemented in accordance with specific regulation.

4. The Electronic Cargo Manifest Customs Declaration

4.1 Complete the Information for Cargo Manifest Customs Declaration

Freight forwarder, customs declarant or broker shall declare the cargo manifest via electronic by using customs module of NSWA+ and follow the procedures as prescribed in the regulation of Lao national single window.

Freight forwarder, general customs declarant or broker shall declare the cargo manifest within 24 hours after the cargo arrives at the border checkpoint or can declare the cargo manifest in advance 24 hours before the shipment arrives at the border checkpoint.

Cargo manifest customs declaration shall be declared at the importing border checkpoint. In case of importing goods to the warehouse system, special economic zone or logistic zone where has the customs office, the customs declarant shall declare the cargo manifest at the importing border checkpoint, and follow the mechanism of movement control and proceed detail customs declaration at the customs warehouse, special economic zone or logistic zone in accordance with the stipulated laws and regulation.

In case of transporting by railway, airplane or truck which has several trade transactions in one shipment. Freight forwarder, general customs declarant or broker shall declare the cargo manifest as a set of sub-transportation. It means that one information set of sub-transportation which has one set of commercial invoices shall declare the consistent cargo manifest.

When the shipments arrive at the importing border checkpoint, the customs officers shall check the validity of information and documents of cargo manifest declaration on NSWA+. Then, the officers shall inspect the transport vehicle. If found any suspicion, can proceed the detail inspection.

In case of freight forwarder, importer, warehouse service provider, customs declaration service provider, general customs declaration has their own manifest system. To reduce the customs procedures,

they can request to integrate such system with the electronic system of customs authority in order to exchange the transport information and cargo manifest customs declaration.

4.2. Check the Information of Cargo Manifest Customs Declaration

The customs officers who are responsible for checking the cargo manifest declaration shall implement as followings:

- Check the information of cargo manifest declaration by using manifest module of NSW A+ compared to the information on bill of lading.
- After the cargo arrives at the border checkpoint, the transport vehicles, containers and seal lock (if any) shall be inspected.
- If the shipment is correct, the customs officers can validate the cargo arrival via the electronic system and approve the cargo to the warehouse system.

4.3. Controlled Measures

During the customs declaration of cargo manifest, cargo is not allowed to be lifted-off from the vehicles until obtaining the approval from the customs officers.

In case of moving the cargo from the border checkpoints or international dry port checkpoint to warehouse system, special economic zone or logistic zone shall be locked by seal in order to control the movement.

In case of the customs officer suspects that there are the transport of dangerous chemicals, electronic waste, plastic waste or industrial waste. The customs officers shall collaborate with the relevant authorities to proceed the inspection in order to ensure the validity in accordance with relevant laws and regulations. In case of the shipment cannot be imported, the cargo shall be returned to the country of origin immediately or destroyed as agreed by relevant agencies.

4.4. Amendment of Cargo Manifest Customs Declaration

In case of freight forwarder or broker proceed the cargo manifest customs declaration in advance. If see any incorrect information of the cargo manifest customs declaration, freight forwarder or broker can revise the information before the cargo arrives at the import checkpoint.

After the cargo arrives at the border checkpoint. If any fault of cargo manifest declaration is found, the customs officers can take actions in accordance with the customs law. When finishing actions, freight forwarder or broker shall correct the information of cargo manifest declaration before obtaining approval to proceed the next step.

4.5. Termination of Cargo Manifest Customs Declaration

In case of freight forwarder or broker proceed the cargo manifest in advance, however, the cargo is not transported to the border checkpoint as planned due to some reasons, freight forwarder or broker shall report to the customs officers for considering the termination of cargo manifest customs declaration in accordance with the regulations.

5. Detail Customs Declaration

5.1. Complete Information of Detail Customs Declaration

Customs declarant (general customs declarant and customs declaration service provider) shall complete the information of detail customs declaration in the customs declaration module of NSWA+. The customs declarants can use their own computer to login the Web Browser which is connected to the internet.

One transaction of international trade shall complete the information of detail customs declaration in one set according to one commercial invoice shall be completed with one set of customs declaration document, except the customs declaration of import vehicles which need to declare one set of customs declaration document per each vehicle.

After completing the customs declaration, the customs declarant shall check the accuracy and completeness of information in detail, particularly the product code, customs value, tax or duty reduction/exemption and trade preferences.

5.2. Supporting Documents

The detail customs declaration shall attach the supporting documents as prescribed in article 27 of customs law and relevant regulations as followings:

- The electronic documents which are generated by NSWA+ such as the electronic document of cargo manifest declaration, the electronic import-export permit, license or certificate. NSWA+ will be connected automatically.
- For the documents which are not generated by NSWA+ such as commercial invoice, packing list, payment certificate issued by bank etc. The customs declarant shall scan as the electronic document in portable format (pdf), then uploading to NSWA+ in accurate and complete manner.

5.3. Validity of Detail Customs Declaration

After completing the information and detail declaration document in accurate and complete manner, the customs declarant shall use the electronic signature for validation via application of FinLink system and register on the NSWA+.

The electronic signature shall be registered and endorsed by relevant authorities in accordance with the electronic signature law No.59/NA, dated 12 December 2018.

After finishing the registration of customs declaration, the customs declarant does not need to print the customs declaration documents to the customs officers at the border checkpoint where goods and materials are imported,

5.4. Storage Customs Declaration Information and Documents

Customs declarant, importer-exporter and goods owner shall store customs declaration information and document in order to keep as the evidences for conducting the post clearance audit as followings:

- Data and soft file of documents in the electronic format on NSW+ shall be downloaded, then recording to the recorder equipment which is safety such as hard drive, hard disc, server, cloud etc.
- Hard copy of documents shall be stored in folders and cabinets which are safety as stipulated in the law.

5.5. Check the Detail Customs Declaration

When NSW+ receives the information and documents of the electronic customs declaration, these data will be automatedly sent to ASYCUDA. The risk profile will be automatically registered on ASYCUDA in order to analyze the information of customs declaration and show the results of risk level. The customs officers shall control the inspection according to the procedures as below:

➤ Low Risk

The head or deputy head who is responsible for managing the customs declaration at the declaration point, shall approve the declaration assessment on ASYCUDA without inspecting the actual information, document or goods.

The customs officer is not able to change the level of low-risk to medium-risk level or high-risk and shall release the goods from the checkpoint or warehouse immediately after completing the customs declaration procedures. If there are any suspicion during the declaration, the officer shall inform the post customs audit officer or the investigation and anti-smuggling officer to proceed the inspection after completing the customs declaration and business operator shall take goods from the checkpoint or warehouse.

➤ Medium Risk

The customs officer shall check the information and documents on ASYCUDA. If it is correct, the customs officer can change to low risk and validate the inspection on the Inspection Act. After that the director or deputy director of customs officer at the customs declaration point approve the declaration.

In case of the customs officer need more information and/or additional documents, the officer shall inform the customs declarant via the electronic platform such as message box, email etc. The customs declarant shall login to the NSW+ in order to upload additional documents and submit to the customs administrator via this system.

The customs officer cannot change medium risk to high risk. If having any suspicion during the customs declaration, the customs officer shall inform the post clearance audit officer or the investigation and anti-smuggling officer to proceed the inspection after finishing the customs declaration and business operator shall take goods from the checkpoint or warehouse.

In case of the customs officer finds any incorrect information and/or inaccurate documents of customs declaration, the officer shall record the results of inspection on the Inspection Act. Then, the measures on the customs law shall be taken before the declaration approval.

➤ **High risk**

The customs officer shall check the information and documents on ASYCUDA, as well as, proceed to inspect the actual products. If it is correct, the customs officer can change to low risk and record the inspection results on the Inspection Act. After that the director or deputy director of customs officer approves the declaration via ASYCUDA.

In case of the customs officer needs more information and/or additional documents, the officer shall inform the customs declarant via the electronic platform such as message box, email etc. the customs declarant shall login to NSW+ in order to upload additional documents and submit to the customs officer via this system.

In case of the customs officer find any incorrect information and/or inaccurate documents of customs declaration, the officer shall record the results of inspection on the Inspection Act. Then, the measures shall be taken in accordance with customs laws and relevant regulations.

5.6. Declaration Assessment

After finishing the customs inspection in accordance with the risk management, the director or deputy director of customs officer at the declaration point proceeds the declaration assessment by using the electronic signature via application of FinLink.

5.7. Amendment of Detail Declaration

After registering the customs declaration on NSW+ if the customs declarant finds any incorrect information and the customs officer has not started to check the information and documents of customs declaration. The customs declarant is able to request for editing via the customs declaration module on NSW+. In case of the customs officer already checked the information, documents and/or the actual products, the declarant cannot request to revise the information of customs declaration.

After checking the information, customs declaration documents if finding any incorrect information, the customs officer shall take the action in accordance with the laws then can revise the information of customs declaration to be correct and declaration assessment.

5.8. Cancellation of the Detail Declaration

The customs declarant can proceed the detail declaration before the shipment arrives within seven working days in accordance with article 31 of customs law. After finishing to register the customs declaration otherwise the actual products do not arrive at the border checkpoint on time due to any reasons such as accident during the transportation, cancel the trading agreement etc. The customs declarant shall provide the evidences to the customs officer for considering to terminate the customs declaration.

In case of the customs declarant registers the declaration but does not proceed in order to finish the declaration as prescribed by regulations and does not cancel the declaration. The declarant shall be taken the action in accordance with the laws.

5.9. Duty-Tax Payment

Customs declarant shall pay the duty and other fees and charges via the banking system such as IBank, BCEL One, SmartTax etc., which is linked to the electronic payment module of NSWA+.

5.10. Control of the Release of Goods from the Checkpoint or Warehouse

Customs declarant shall use the banking payment system and application link with the assessment of customs payment and other fees and charges to inform to the customs officer in order to release goods from the checkpoint or warehouse. NSWA+ is used by the customs officer in checking the status of the declaration assessment, duty payment, truck record and validation of goods released from the checkpoint or warehouse.

6. Solving the Technical Error of System

In case of NSWA+ and ASCYCUDA caused any technical error and cannot be used within two hours, the cargo manifest customs declaration and detail customs declaration in general are allowed to proceed as following:

6.1 General Cargo Manifest Customs Declaration

Freight forwarder, customs declarant or broker shall complete the form of cargo manifest customs declaration as defined by the customs authority. The Customs Department is responsible for defining the format of cargo manifest customs declaration form and upload as the electronic documents on the customs website. Freight forwarder, customs declarant or broker can download or use the form without paying any fees.

After completing the form of cargo manifest customs declaration, the customs declarant shall sign in order to certify the accuracy and attach the cargo manifest document, then submit to the customs officer for inspection.

The customs officer who is responsible for checking of cargo manifest customs declaration shall check the validity of the letter of cargo manifest customs declaration and cargo manifest document. Then, inspect the transport vehicle. If finding any suspicion, the inspectors shall report to the director of the border checkpoint in order to proceed the detail inspection.

In case of the cargo manifest declaration is correct, the shipment shall be allowed to move to the destination as described on the manifest document to proceed the detail customs declaration.

The customs declarant shall identify the number of the letter of cargo manifest customs declaration in box 9A of the detail customs declaration form and attach the documents of cargo manifest customs declaration for the inspection of customs officer.

After the electronic system can be used as normal, the custom declarant shall proceed the cargo manifest declaration via the electronic system by following the procedures in correct manner.

6.2 General Detail Customs Declaration

Customs declarant shall complete the form of detail customs declaration as defined by the customs. The Customs Department is responsible for defining the format of detail customs declaration form and upload as the electronic documents on the customs website. Customs declarant can download or use the form without paying any fees.

After completing the form of the detail customs declaration, the customs declarant shall sign and stamp in order to certify the validity and attach the documents of declaration submit to the customs officer for inspection.

The customs officer shall check the declaration documents and the actual goods. If those are correct, recording the inspection results on the declaration document and make the guarantee contract for releasing goods from the border.

The customs declarant pays the deposit as prescribed on article 41 of customs law and sign the guarantee contract for releasing goods from the border.

After the electronic system can be used as normal the custom declarant shall proceed the detail customs declaration via the electronic system by following the procedures in correct manner and clear the guarantee for releasing goods from the checkpoint.

7. Implementation

The Customs Department is assigned to disseminate this instruction to customs officers, relevant agencies and business operators for acknowledgement broadly and to start the pilot from 01 October 2022.

The Customs Department is assigned to issue the additional instruction of some contents clearer to ensure the implementation in unified and effective manner.

This instruction becomes effective from 01 October 2022. The contents of previous instructions or notification guidelines which are not consistent with the content of this instruction shall be terminated.

Minister

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