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Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Ministry of Finance

No. 2095/MOF
Vientiane Capital, date: 26 September 2011

Decision of the Minister of Finance
Declaration Form on the Use of Customs Declaration Form for Imported
Goods subjected to Duties and Taxes

- Pursuant to Law on Customs No. 05/NA, dated 20 May 2005.
- Pursuant to Prime Minister's Decree No. 362/PM, dated 19 October 2007.
- Pursuant to Prime Minister's Decree on the Implementation and Activities of the Ministry of Finance No. 80/PM, dated 28 February 2007.
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2. The Customs Declaration Form shall not be applied to exported goods; to imported goods where customs duties and taxes are exempted, reduced or suspended; to transit goods; to imported goods that are subject to customs duties and taxes with a value below five million kip per shipment; and to personal belongings of passengers.
3. Importers make their own decision whether to apply one of the six customs valuation methods and fill information in Customs Declaration Form according to the selected method and attach a set of detailed customs valuation to the customs authorities for inspection.
4. The Customs Declaration Form is made in three sets, with one set for the importer and two sets for the Customs Administration.
5. The Customs Department shall issue an instruction on completing the Import Customs Declaration Form and publish the Customs Declaration Form for distribution to entrepreneurs. In addition, it shall actively disseminate regulations on the application of the Customs Declaration Form to all customs authorities and the business sector.

Article 3. Effectiveness

This Decision is effective from the date of signing.

For Minister of Finance
[Sealed and signed]