

Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Ministry of Finance
Customs Department

No. 0266/CD
Vientiane Capital, date: 04 November 2011

Instruction on the Completion of the Customs Declaration Form

Pursuant to Law on Customs No.05/NA, dated 20 May 2005, Chapter 2, Article 13 on the declared value of imports;

Pursuant to Instruction of the Minister of Finance No.1398/MOF, dated 16 June 2010 on the Customs Valuation;

Pursuant to Decision of the Minister of Finance No.2095/MOF, dated 26 September 2011 on the Use of Customs Declaration Form for Imported Goods subject to Duties and Taxes;

Pursuant to Instructions of the Customs Department No.2401/CD, dated 29 September 2010 on the Customs Valuation for Imported Goods for imported goods.

The Customs Department issues an instruction:

Article 1. Objectives

This Instruction is to guide the completion of information on prices of goods in the customs declaration form as part of the completion of a detailed customs declaration form for imported goods that are subject to duties and taxes according to the laws and regulations. The custom declaration form for imported goods shall be completed according to the standard form and consistent with customs valuation methods for imported goods imported goods as defined in the law and regulations and the Instruction of the Customs Department.

Article 2. Definition

Sentences or terms used in this Instruction are adopted from international rules called the General Agreement on Tariffs and Trade 1994, the abbreviation is "GATT 1994".

2. The Customs Declaration Form for imported goods shall be made in three copies; two copies are for customs administration, and one copy is for the declarant.
3. The Customs Declaration Form is kept with the detailed customs declaration form for a period of 3 years according to the Customs Law and regulations.
4. The declarant is obliged to accurately and fully fill out various information in the Customs Declaration Form for imported goods; he shall be responsible in line with the law for all declared contents and self-decision for declaring the value of goods in any Customs Declaration Form for imported goods that are consistent with the enforceable rules and in line with the laws and regulations and instructions of the Customs Department.

Article 4. Customs Declaration Form for imported goods

The Customs Declaration Form for imported goods consists of six methods as defined in the Decision of the Minister of Finance as the following:

1. Customs Declaration Form for imported goods, GATT/CD-01 and Appendix GATT/CD-01/01 is used for the valuation of imported goods according to the actual transaction value.
2. Customs Declaration Form for imported goods, GATT/CD-02 is used for the valuation of imported goods according to transaction value of identical goods.
3. Customs Declaration Form for imported goods, GATT/CD-03 is used for the

4. The exchange rate used to calculate the customs value that shall be converted into Kip shall be consistent with the rate specified in box 23 of the detailed declaration form.

Article 6. Completing Information According to Actual Transaction Value of Goods (GATT/CD-01)

The Customs Declaration Form for imported goods, GATT/CD-01, can be used to declare a maximum of 10 items. In case the imported goods include more than 10 items, an

+ if the answer is “YES”, the declarant shall continue the declaration by using this form.

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	purchase of imported goods if they are not included in the purchase price indicated in the invoice (Box 7).
Box 10 through Box 17	- The costs that shall be included in the customs value paid by the buyer that are related to imported goods and are not yet included in the sale price in the invoice (Box 7).
Box 14	Where copyrights or permission fees exist, however, during the period of detailed declaration, [and if] the declarant cannot determine the fee for copyrights or permission in order to declare to the customs administration, the declarant shall indicate in the customs declaration form that "it will be declared later".
Box 18 through Box 22	The deductible costs that can be deducted from the price of goods if they are included in the transaction value (Boxes 7, 8, 9).
Box 22	- The reduction is deductible from the price of goods only if the goods are already loaded into transportation in the country of export and

providing details of the valuation method that shall be compulsorily used.

- + require the entrepreneur to provide additional information.

- + require the re-inspection of customs valuation and give reasons for such inspection.

- + issues needed to continue the inspection.

- + other technical comments.

- The customs value of goods being valued after adjustment: the customs value of identical/similar goods being compared with plus or minus with the adjustment value.
- Explanation of adjusted value: the declarant shall give details on methods used for determining the adjusted value.
- Attached documents: shall provide reference documents for the basis of customs valuation of imports according to the laws and regulations and the instruction of the Customs Department as well as attach the import customs declaration form.
- Certification of the declarant: write the date and sign it, write first name and family name, status of the declarant, and stamp the company seal on the customs declaration form.

Article 8. Completion of the Customs Declaration Form according to Deductive Method (GATT/CD-04)

Completing information on the Customs Declaration Form in accordance with the deductive method shall be applied as follows:

Attach a detailed customs declaration form: shall accurately and completely declare the date and checkpoint of entry of the attached detailed customs declaration form.

Arrange the order of the Customs Declaration Form: where there is 1 item, it shall be written 1/1, where there are 2 items they shall be written 1/2, the 2nd form shall be written 2/2.

Provide the reason for not applying the [lower numbered methods for] customs valuation.

Name of goods for valuation: shall declare details of the name, size and characteristic of goods in accordance with the transaction contract.

+ write ordinal number of [each] item of goods, as specified in the detailed customs declaration form (goods needed to be valued) on the import customs declaration form.

Names of imported goods sold within Lao PDR that are selected for [application of the

Name of goods needed to be valued: shall declare the name, size and characteristics of goods in accordance with the transaction contract.

+ write the ordinal number of the item of goods that are declared in the detailed customs declaration form (goods needed to be valued) on the import Customs Declaration Form.

The Organization and Administration Division and the Training Center shall publish [new] Customs Declaration Forms at the beginning of its implementation and in the future [the form] will be made into codes to allow entrepreneurs to print them by themselves.

The line divisions of the Customs Department, regional customs and border customs checkpoints nationwide shall implement this Instruction effectively as well as shall organize training and dissemination activities to customs authorities and entrepreneurs [so that they can]