

**LAO PEOPLE'S DEMOCRATIC REPUBLIC**  
Peace Independence Democracy Unity Prosperity

Prime Minister's office

No. 301/PM  
Vientiane Capital, dated 12 October 2005







Each category of representative office as prescribed for in Clause 10.1 of this Article may conduct their activities according to the term authorization as follows:

-1<sup>st</sup> category has a term of 1 year which can be renewed, but not to exceed 2 times;

- 2<sup>nd</sup> category has a term of 1 year which can be renewed in accordance with the memorandum of understanding between the parent company and the Government of the Lao PDR;

- 3<sup>rd</sup> category has a term according to the decision of the CPMI.

For the representative office of the 1<sup>st</sup> category which has received permission to extend its own license more than 2 times before this Decree is enforced, it is entitled to extend it again once.

#### 10.5 Termination of representative office

-A representative office shall be terminated when there is an approval from the parent company or the parent company abroad is dissolved or bankrupted.

-A representative office shall be dissolved according to the decision of CPMI in the event that such representative office does not adhere to the laws and regulation of the Lao PDR.

- The parent company had signed a concession agreement with the government.

- A representative office does not request to extend its term continually in every year.

- The representative office does not timely register its tax registration.

- In the event that a representative office does not act in compliance with its rights and duties as provided for in clause 10.2 of this Decree, the CPMI will issue a warning letter in order to notify the representative office to improve and modify within 20 official working days. From the date that the representative office had received the warning letter, the representative office must perform according to such warning notification then inform to the CPMI. In case that a representative office fails to perform in compliance to such warning letter, the CPMI will issue a notification to cancel such representative office within 7 official working days after the expiration date of 20 official working days as mentioned above.

#### 10.6 A representative office is prohibited from the following activity:

- having its own separate independent articles of association from the parent company;
- carrying out any business or commercial activities, other than the activities which are permitted under Article 10.2 of this decree;
- making revenue;
- issuing receipts or invoices for other income and revenue;
- declaring itself in debts insolvency situation or bankrupted;
- importing and using of equipment that directly serve the production, except office supplies but custom duty, tax shall be paid according to the relevant laws.

**Article 11. Establishment of a Branch**

- 11.1 A foreign investor which is a bank or a financial institution, an insurance company, international consulting company or a foreign airline company may establish as a new legal entity or a branch in the Lao PDR. Sectors other than the sectors mentioned above are not authorized to establish a branch in the Lao PDR. The CPMI will consider and determine from time to time the other sectors that may establish branches;
- 11.2 The consideration of authorization to establish a branch as provided for in Clause 11.1 of this Article, shall be by the one stop service as provided for in article 39 of this Decree. The CPMI of central level is the body to consider for approval;
- 11.3 The operation and the administration of the branch office shall be properly performed consistently with the articles of association of the parent company and related laws of the Lao PDR. All above mentioned branches shall be protected and promoted as provided for in the laws of the Lao PDR.

**SECTION III.  
The Promoted Zone of Investment**

**Article 12. Zone 1**

Zone 1 means a zone which has no economic infrastructure to facilitate for the investment.

**Article 13. Zone 2**

Zone 2 means a zone which has economic structure that can partially accept the investment that is districts which are not located in Zone 1 and Zone 3.

**Article 14. Zone 3**

Zone 3 means the zone that has an economic infrastructure which is able to accept the investment, that are various districts belonged to Vientiane

- 16.2 Agro-forestry products processing means the investment into the production of goods by using raw materials and agricultural products and woods (except natural forest products) within the country;
- 16.3 Handicraft items production activity means the investment into the production of handicraft products that use the Lao labor skill in order to develop the quality of handicraft products.

The investment enterprise who invests in this sector before receiving the investment incentive policy shall have a registered capital more than USD300,000 (Three hundred thousand U.S. dollars).

**Article 17. Industrial Processing Activity, Industrial Activity which Uses Technique, Modern Technology, Scientific Research and Analysis Activities, Development Research and Analysis Activity, Environmental Protection Activity and Bio-Diversity Protection and Safeguard Activity**

- 17.1 Industrial processing activity means investment into the production and the processing of raw material to be semi-finished or finished goods by using modern technology in the production;



-Using 100% new quality machinery by having a certification from the manufacturer or a reliable institution.

For the scientific research and analysis activities the registered capital shall be more than USD100,000 (one hundred thousand US Dollars)

**Article 18. Human Resources Development Activity, Labor Skill and Health Care of the Population**

- 18.1 The activity regarding human resources development means the investment into the education sector, educational equipment production activity, and making teaching-learning handbook and other means to serve education;
- 18.2 The activity regarding the development of labor skill means investment into the establishment of vocational centers, schools and laboratories that can train Lao Labor in skills;
- 18.3 Activity regarding the development and health care of the population means investment into the sector of health such as: the construction of hospitals, manufacture of pharmaceuticals, medical tools production factories, or orthopedic centers to take care of the Lao population's health.

The investment enterprise which invests in this sector, before receiving the investment incentive, shall have a registered capital of more than USD100,000 (one hundred thousands U.S. dollars).

**Article 19. Infrastructure Construction Activity**

Infrastructure construction activt

spare parts and other products in relation to equipment that is supplied for other machinery production.

Activities open to foreign investment (projects that are in the promotion list) mean activities which are prescribed to accept investment, hereafter called: the 1<sup>st</sup> category of investment of which the details are contained in the list in Annex 3 (Activities Open to Foreign Investment) of this Decree.

**Article 24. Activities Open to Foreign Investment with Conditions**

Activities open to foreign investment but with conditions (projects which are listed in the list regarding activities open to foreign investment with conditions) mean activities of which the Government is open to accept the investment but with conditions based on the consideration of investment approval and the special characteristics, regulations and laws of the concerned sector. These activities are prescribed as activities open to foreign investment, hereafter called: the 2<sup>nd</sup> category of investment according to the list of in Annex 4 (Activities Open to Accept Foreign Investment with Conditions) of this Decree.

**Article 25. Activities Related to the Request of Concession Rights**

Activities (the 3<sup>rd</sup> category) that are related to the request of concession

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1. establish a memorandum of understanding;
  2. establish a contract on the development of activities;
  3. establish a concession agreement of activities.
- 25.4 Enterprises wishing to extend the term of the memorandum of understanding, agreements such as concession agreement, project development agreements shall submit a request to the CPMI 60 days before the expiration date of such memorandum or agreement. In the event that any enterprise does not perform on time as above mentioned, the CPMI will not examine such request and such memorandum of understanding or agreement shall be deemed automatically terminated. The CPMI will immediately issue the notification on cancellation of the memorandum of understanding and other agreements.

The CPMI will provide details of negotiation in a specific regulation.

#### **Article 26. Activity Closed to Foreign Investment**

The activities closed to foreign investment mean all activities that affect national security, cause a serious current or long term impact to the environment, to health or to the culture of the nation. The details of these activities are provided in Annex 5 (Activities Closed to Foreign Investment) of this Decree.



- 32.1 The foreign investment enterprises shall import 20% of the total registered capital within 60 official working days from the date of establishment of the enterprise, for the remaining value it shall be performed in accordance with the Business Law. After the investment enterprise has imported registered capital as above provided it shall make a copy of the certificate of imported capital from the Bank of the Lao PDR head office or branch or state-owned commercial bank that received the assignment from the Bank of the Lao PDR and send it to the CPMI in order to monitor the commencement of investment activity implementation;
- 32.2 Foreign investment enterprises that conduct business operations which have an adverse impact on the environment shall contribute capital to a fund for preservation of the environment in accordance with the regulations aiming to redevelop the damaged trace of the environment biodiversity that in the long-term future would be impacted to the health of the population and the ecology system that cannot be predicted.

## **SECTION VII**

### **Customs Duty and Tax Incentive**

#### **Article 33. Condition and Consideration on the Investment Incentive**

33.1 Condition on the granting of promoted investment incentive

A foreign investment enterprise will receive investment incentive on custom duty and tax, if it is an investme ne

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- The adopted annual importation plan may receive consideration



**Article 35. Exemption Privilege on Duty, Use Tax and Business Turnover Tax for the Importation of Equipment and Machinery Spare Parts**

The importation of equipment and machinery spare parts that are listed in the annual importation plan adopted by CPMI will receive the authorization to import with exemption of duty, use tax and business turnover tax.

**Article 36. Exemption Privilege on Duty, Use Tax and Turn-Over Tax for the Importation of Facilities which are Immovable Assets**

Facilities which are not produced inside the country or exist but do not meet the standard of those that are imported to contribute as immovable assets in the commencement of establishment of the enterprise will receive consideration for approval to import with the exemption once only according to the feasibility study and the need plan that is adopted by the relevant sector or CPMI. For the next importation the custom duty, tax shall be paid in accordance with the Custom Law and Tax Law.

**Article 37. Exemption Privilege on Duty, Use Tax and Turn Over Tax for the Importation of Vehicles to Serve Direct Production and Services**

The vehicles that serve direct production and services such as: trucks, bulldozers, goods transportation trucks, passengers transportation cars (transport only for the purpose of the activities with more than 35 seats) and professional technique cars ( professional technique car means a car that is reserved for the a way of use listed on the list of the Ministry of Communication, Transportation, Post and Construction) will receive the authorization to import with an exemption of duty, use tax and business turnover tax. The amount of vehicles received, and exemption from customs duty, use tax and business turnover tax on importation must be reasonable to the work volume and in relation to the technique feasibility study and the actual need of each project that are adopted by the relevant sector.

Regarding the reduction of imported duty, tax on the importation of vehicles to serve indirect production shall adhere to the Executive Order No. 01/OP.

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pay the duty tax, use tax, and business turnover tax in according to the laws;

- 38.2 If there is a transfer of such vehicles to other persons without receiving authorization from CPMI, there shall be a fine in accordance with the Customs Law and Tax Law.

## **SECTION VIII**

### **The Establishment of Enterprise and Investment Application Procedure**

#### **Article 39. Completion of Document of Investment License Applications**

A foreign investor who wishes to establish a foreign investment in the Lao PDR must complete documentation in accordance with Article 19 of the Law on Promotion of Foreign Investment along with other documents as set out by the CPMI thereafter, and submit these documents to the CPMI in compliance with the one stop service mechanism.

The investment application form can be used instead of the application for registration certificate and tax registration certificate. The place of application submission is the Department for Promotion and Management of Domestic and Foreign Investment hereafter called ‘DDFI’ (CPMI at central level) or the planning and investment division (CPMI at local level) based on the scope of rights in the investment authorization as provided for in Articles 53 and 54 of this Decree.

#### **Article 40. Consideration Procedure on the Investment Activity of the 1<sup>st</sup> Category**

The consideration of the investment activity of the 1<sup>st</sup> category as provided for in Annex 3 must be in compliance with regulations and the following procedure:

- 40.1 After CPMI receive a complete investment application, within 2 (two) working days the CPMI shall submit such application to the sector and locality concerned for examination and asking directions from their leading level authorities;
- 40.2 The sector and the locality concerned shall give their opinion in writing to the CPMI with in 10 (ten) official working days from the date of receiving the application from CPMI. If they fail to give their response within this timeframe, it is deemed that such sector and locality have approved the application;
- 40.3 Thereafter, the CPMI shall submit the application to the weekly meeting of the CPMI that has the participation from the sector concerned under the Chairperson of the President or Vice President of the CPMI for

consideration of approval or rejection within 15 (fifteen) official working days from the date of receiving the application.

Regarding the consideration on the investment activities of the 1<sup>st</sup> category that have a value of more than USD20,000,000 (twenty million US dollars), the CPMI at central level shall submit such activity to the Government for consideration of approval or rejection within 45 (forty-five) official working days from the date of receiving the application.

**Article 41. Consideration Procedure on the Investment of Activity of the 2<sup>nd</sup> Category**

41.1 After the CPMI receive a complete investment application, within 2 (two) official working days the CPMI shall send such application to the relevant sector and the locality concerned to examine for consideration and ask for directives from their leading level authorities;

41.2 The relevant sector and concerned locality shall give their opinion in writing to CPMI within 15 (fifteen) official working days from the date of receiving the application from CPMI. If they do not respond within this time period, it is deemed that such sector and locality has approved of the application;

41.3 Thereafter, the CPMI shall submit the application to the weekly meeting of the CPMI that has the participation of the relevant sector under the Chairperson of the President or the Vice-President of the CPMI for consideration of approval or rejection within 25 (twenty five) official working days from the date of receiving the investment application.

Regarding the consideration on the investment activities of the 2<sup>nd</sup> category that have a value more than USD20,000,000 (Twenty million US dollars), the CPMI at central level shall submit such activity to the Government for consideration of approval or rejection within 45 (forty-five) official working days from the date of receiving the investment application.

**Article 42. Procedure for Consideration on the Investment of the 3<sup>rd</sup> Category**

42.1 After the CPMI receive a complete investment application the CPMI shall send such application to the relevant sector and locality concerned to examine and ask for directives from their leading level authorities;

42.2 The relevant sector or locality shall give their opinion in writing to the CPMI within 15 (fifteen) official working days. If there is no response within this time period, it is deemed that the relevant sector and locality have approved the application;

- 42.3 Thereafter the CPMI shall submit the application to the weekly meeting of the CPMI to discuss before proposing to the Prime Minister-Vice Prime Minister or to the Government meeting for consideration of approval to conduct the negotiation or give a rejection response within 45 (forty five) official working days from the date of receiving the investment application;
- 42.4 In the case that the application has been approved to proceed to a negotiation, a memorandum of understanding or an agreement within 5 official working days from the date of receiving the notification on the approval, the CPMI shall issue an invitation to the foreign investor to come and hold a negotiation regarding the memorandum of understanding or agreement;
- 42.5 The investor shall inform the CPMI regarding the schedule for negotiation with the CPMI within 15 official working days from the date of which the CPMI has sent the invitation to the investor. The CPMI will consider that the investor has waived its right to the investment or may consider such activity to another investor in the situations set out below:
- The investor does not give the answer to the invitation within 15 official working days;
  - The investor does not come to negotiate within 60 official working days.
- 42.6 After the CPMI has had negotiations on the memorandum of understanding, exploration and survey of mining agreement, concession agreement, project development agreement, it shall report the result of negotiation to the higher level for acknowledgment in order to request the power of attorney to sign the memorandum of understanding and other agreement according to the type of document as follows:

**Article 43. Procedure on the Issuance of Investment License and Enterprise Registration Certificate and Tax Registration Certificate**

After the CPMI had issued the investment license and adopted the articles of association of the company, the commercial sector shall issue the enterprise registration certificate according to the investment license within 2 official working days. Thereafter, the financial sector shall issue the tax registration certificate (temporary copy) within 2 official working days, of which such temporary tax registration certificate has a term of 60 official working days. After the investor has performed the condition on the importation of his capital as provided for in Article 32 of this Decree, the CPMI shall coordinate with the financial sector in order to issue the permanent tax registration certificate to the investor within 2 official working days. For the seal of the enterprise, the security sector will issue the authorization within 5 official working days without the approved letter for making the seal. Thereafter, such enterprise may carry out the business activity except for some of activities which need to have other authorization from concerned sectors and such concerned sectors shall provide a facility to the investment enterprise in accordance with laws and regulations.

**Article 44. Hand Over of Investment License, Enterprise Registration Certificate and Tax Registration Certificate**

After the CPMI has issued the investment license, the commercial sector has issued the enterprise registration certificate and the financial sector has completely issued the temporary or permanent copy of tax registration certificate, the CPMI shall inform the investor in writing within 2 official working days in order to request the investor to pay fees at the national treasury or at the finance division of local level. Thereafter, the investor shall submit the receipt of payment to the CPMI for obtaining the investment license, enterprise registration certificate and the tax registration certificate.

**Article 45. Additional Activities License**

An investor who wants to create additional activities shall submit its application to the CPMI based on the scope of rights on the investment license as provided for in Article 52 and 53 of this Decree with the following supporting documentation:

1. a copy of the investment license, the articles of association of the company approved by CPMI, the enterprise registration certificate and the tax registration certificate;
2. feasibility study particularly for additional activities needed;

3. summarized report regarding the activities according to Annex 5 of this Decree.

The consideration of additional activities shall be conducted according to the procedure of investment application consideration as provided for in Article 40, Article 41 and Article 42 of this Decree.

**Article 46. Establishment of a Branch of a Licensed Enterprise in the Lao PDR**

An investor who wishes to establish a branch shall submit an application to the CPMI based on the scope of rights of the investment authorization as provided for in Article 52 and Article 53 of this Decree and the following accompanying documents:

1. copy of investment license, the articles of association of the company, the enterprise registration certificate and the tax registration certificate;
2. summarized report regarding activities according to Annex 5 of this Decree.

The consideration on the establishment of branches will be in accordance with the procedure of investment application consideration provided for in Article 40, Article 41, and Article 42 of this Decree.

The license to open branches will be signed for approval by the President or the Vice-President of the CPMI. The branch of investment enterprise must operate under the investment license and articles of association of the parent company which are already authorized.

**Article 47. Increase of Total Capital or Registered Capital**

The application for increasing of capital of an investment enterprise must be submitted to the CPMI where the company has received the investment license. The application must include the following supporting documents:

1. copy of investment license, the articles of association, the enterprise registration certificate and the tax registration certificate;
2. capital importation certificate issued by the Bank of the Lao PDR head office or its branches or state-owned commercial bank which is delegated by the Bank of the Lao PDR.

The increased capital certificate will be signed for certifying by the Director General of DDFI or the Head of Planning and Investment Division.

In the event that the foreign investment enterprise has brought the profit from the business operation to increase the capital according to the financial sector certification it shall receive the exemption to pay profit tax of the accounting years as provided for in the Law on Promotion of Foreign Investment.

**Article 48. Acknowledgement of the Shares Contribution of the Investment Enterprise**

The CPMI will recognize the legal shareholders of a foreign investment enterprise only when the following conditions are complied with:

- the shareholder had paid up his/her actual shares according to the proportion of his/her holding of the shares;
- the share contributor holds a written share certificate;
- in the event that the share contribution is an intellectual property it shall be mentioned in the resolution of shareholders meeting or the joint venture agreement in compliance with the provisions of Article 3 of this Decree.

The CPMI will issue a certificate to acknowledge the actual shares proportion on the basis of such enterprise proposal.

**Article 49. Change of Fundamental Legal Act and Investment Term Extension**

49.1 The change of fundamental legal act is comprised of: the change of name, location, managing director, shares, increasing capital of the foreign investment enterprise. After the investor has carried out its activity during a period of time, if the investor wishes to change its fundamental legal act, first of all it must completely pay all of its tax payment obligations to the State. Thereafter it must submit an application for consideration to the CPMI level from where it received its investment license.

The scope of rights for the consideration on the change of fundamental legal act of an investment enterprise shall be performed in accordance with the scope of rights of an investment license of the CPMI.

The change of fundamental legal act of the investment enterprise which is previously licensed from the CPMI at central level shall also be performed in accordance with the scope of rights of investment license of the CPMI.

For the transfer of shares of an investment enterprise, it should bring the share transfer contract to be registered at the notary office in accordance with the Law on Notary, thereafter the CPMI will consider making a certificate of acknowledgement regarding such transfer. In each transfer of shares of the investment enterprise must receive the certification from the CPMI for its conformity to laws.

49.2 A foreign investment enterprise wishing to extend its investment license shall comply with the following procedure:

- the investment extension application shall be submitted within 6 months before the expiration of the term of the investment license;

- the enterprise shall fully import the total amount of investment capital into the Lao PDR as specified for in the investment license and receive the certification from the Head Office of the Bank of Lao PDR or by its branch or state-owned commercial bank which are delegated by the Bank of Lao PDR;

- before undertaking the consideration of the extension of the investment license, the CPMI and the concerned sector shall inspect the enterprise's site and evaluate the activity operation of such enterprise as provided for in Article 59 of this Decree.

49.3 If necessary, the foreign investment enterprise may request to extend the terms of investment license before its investment term expiration.

## **SECTION IX Management of Foreign Investment**

### **Article 50. Organization of the CPMI**

The Committee for Promotion and Management of Investment written in abbreviation as "CPMI" is the Committee for Promotion and Management of Domestic and Foreign Investment replacing the former Committee for Investment and Cooperation ("CIC").

The CPMI is comprised of two levels as follows:

- CPMI at the central level;

- CPMI at the local level.

#### **The CPMI committee of the central level is comprised of:**

1. The president of the Committee for Planning and Investment is the President by office;



2. The Vice-President of the Committee for Planning and Investment who directs the investment activity is the Vice President by office;
3. Other Vice-Presidents of the Committee for Planning and Investment are members by office.

**The CPMI committee at local level (province, capital city) is comprised of:**

1. Governors, mayors of the capital city is President by office;
2. Deputy governors vice-mayors of the capital city who direct the economic sectors, will be the Vice-President by office;
3. Other deputy governors, vice-mayors of the capital city will be members by office.

**Article 51. Assistance Mechanism of the CPMI at central and local level**

- 51.1 The Committee for Promotion and Management of Investment has the following assistance mechanism:

**At the Central Level:**

1. The Department for Promotion and Management of Domestic and Foreign Investment which is the permanent office of the CPMI at the central level. The role of the DDFI will be separately determined;
2. The Cabinet of the Committee for Planning and Investment Committee (“CPI”) is the secretariat bureau of the CPMI at the central level by assignment to any Head Office to be the Head of secretariat bureau.

**At the Local Level:**

1. The Planning and Investment Division of the provinces, capital city are permanent offices of the CPMI;
2. Provincial and capital city’s cabinet offices are the secretariat bureau of the CPMI at local level.

- 51.2 Role, duties of the secretariat bureau of the CPMI by assignment to any Head cabinet to be Head of secretariat bureau are as follows:

- coordinate with the local Planning and Investment Division to prepare the ordinary and extraordinary meeting agenda of the CPMI of its own level including other necessary documents to submit to the President of the CPMI to open the meeting;

- participate in CPMI meetings and draft minutes of the CPMI meeting decisions in order to submit to the President or Vice-President for signature according to the rules, thereafter send the CPMI minutes of meeting to the concerned sectors for implementation;

- monitor and encourage DDFI and the Planning and Investment Division at local level in the implementation of decisions of the CPMI meetings and regularly report to the President of CPMI;

- exercise other tasks according to the assignment of the CPMI;

For the detailed role and duties of the secretariat bureau of the CPMI of each level it shall be assigned to the President of the CPMI of each level to regulate separately if they consider it necessary.

## **SECTION X**

### **Dividing of Scope of Rights and Duties in the Management of the CPMI of each Levels, Sectors and other Relevant Authorities**

#### **Article 52. CPMI of the Central Level**

The CPMI of the central level has the following rights and duties:

- 52.1. Implement and consider all issues regarding investment throughout the country;
- 52.2. Decide to approve the investment project of the first (1<sup>st</sup>), second (2<sup>nd</sup>) and third (3<sup>rd</sup>) categories that have an investment value less than USD20,000,000 (twenty million US dollars);
- 52.3. For activities that have a value of more than USD20,000,000 (twenty million US dollars) and are in the third (3<sup>rd</sup>) category of activity, the CPMI must submit the application for approval from the Government;
- 52.4. To sign the investment license:
  - The chairman of CPMI has the right to sign an investment license that has a value more than USD10,000,000 (ten million US dollars);
  - The Vice-Chairman of CPMI has the right to sign an investment license that has a value less than USD10,000,000 (ten million US dollars).
- 52.5. Examine and report in order to request the foreign investment approval consideration according to the scope of right for approval from the Government;



The President of the CPMI at local level has the right to sign an investment license according to the value as provided for in paragraph 53.1 above. Thereafter it must send the copy of such investment license to CPMI at central level within 5 (five) official working days from the date of issuance of investment license onward;

- 53.3 Manage, monitor, inspect and facilitate on investment activities of the first (1st) the second (2<sup>nd</sup>) and the third (3<sup>rd</sup>) category that operate in its own locality and regularly report the investment activity situation in intervals of 3 months, 6 months and 1 year to the CPMI of central level;
- 53.4 Examine and give opinion on investment activity that is not under of its own scope of right for approval to the CPMI at central level for approval consideration;
- 53.5 Establish and provide the annual 5 years and long term investment strategy plan in its own locality to the CPMI of central level for use as data to establish the investment strategy plan through out the country;
- 53.6 Coordinate with relevant sectors in its own locality to issue the enterprise registration certificate and tax registration certificate through the one stop service mechanism;
- 53.7 Consider adopting the plan of importation of raw materials, equipment, machinery and vehicle to directly serve production of the invested enterprise which is under the scope of right of its own authorization power as provided for in Chapter VII of this Decree.

#### **Article 54. The CPMI Meeting**

- 54.1 The CPMI meeting is organized to discuss, consider and make decisions on important issues regarding investment activity. The CPMI meeting has 2 forms:
  - ordinary CPMI meeting form which can be held once a week;
  - extra-ordinary CPMI meeting form which can be held according to the proposition of the Director General of DDFI or the Head of the Planning and Investment Division to the secretariat bureau of the CPMI of its own level and be reported to the CPMI Chairmanship to decide to convene such meeting on the basis of the necessity of work.
- 54.2 The CPMI meeting considers and decides on the following issues:
  - listen to the report on investment activity implementation situation;
  - consider and decide to approve the investment activity;

- consult and resolve general issues regarding the investment activity.

**Article 55. The Seal of the CPMI**

The CPMI at central and local level have their own seal to use for their activity operations in accordance with the role as provided for in the law and regulations.

**SECTION XI**

**Monitoring, Inspection and Assessment of Foreign Investment Enterprise**

**Article 56. Objectives of the Monitoring, Inspection**

The objective of monitoring is to look for an outstanding or weak point of the activity operation of the invested enterprise aiming to encourage and promote the outstanding point and modify such weak point in order to improve in compliance to the goal in conducting business.

In the event of a specific inspection being necessary, , the CPMI shall provide notice in writing to the investment enterprise to be informed in advance at least 3 official working days and the investment enterprise shall facilitate in providing necessary information to technician committee and/or the assigned persons from the CPMI.

**Article 57. Report of the Investment Enterprise**

The investment enterprise shall send its 6 months and yearly report on the activity to the CPMI at central level and local level according to the form on monitoring, assessment as provided for in Annex 6 (monitoring-assessment form) of this Decree, the sending of the report in accordance

- Monitor and encourage the issuance of activity operation licenses and other authorization of the concerned sectors.
- Monitor the undertaking of activity operation of the investment enterprise, in the event that any enterprise has not operated in compliance with the activity, rule and laws, the CPMI shall issue a warning letter to such enterprise in order to improve, or modify within 30 official working days from the date of receipt of the warning letter. If such enterprise fails to improve according to the warning letter, the CPMI will use the measure provided for in Article 29 of the Law on Promotion of Foreign Investment.
- Monitor the importation of raw material, equipment, machinery and vehicles to directly serve production in order to be appropriated to the annual importation plan of the investment enterprise. If the enterprise has used the raw materials, equipment, machinery and vehicle to directly serve the production which is not in conformity to the objective of the investment, the CPMI shall coordinate with the relevant sector to undertake the measures as provided for in the Customs Law and Tax Law.

**Article 59. Assessment**

The assessment of the outstanding point or the weak point in the activity conducting of the investment enterprise shall be based on the following conditions:

1. the importation of capital;
2. the use of internal raw materials;
3. the production for exportation;
4. the payment of duty-tax obligations;
5. the sending of the enterprise activities report;
6. the environmental protection;
7. the use of labor;
8. the performance of social security regime;
9. the performance according to the procedures that are set out in the technique feasibility study or the agreement;
10. the maintenance of assets of foreign investment enterprise not to be less than the registered capital;

11. direct or indirect benefits, short and long term affected;
12. the adherence to laws and regulations.

**Article 60. The Monitoring of Activities which are Related to the Concession Right**

The CPMI and relevant sectors are the bodies to regularly monitor the activities of the enterprise based on the execution procedures of rights and obligations of the investment enterprise as stipulated in the agreement. If the exercise of rights and obligations of the investment enterprise are not in compliance with the agreement, the CPMI will issue a warning letter to such enterprise ordering it to improve and modify its defects within a maximum period not exceeding 60 official working days from the date of issuance of the warning letter, prior to the termination of contract within 30 working days.

**Article 61. Condition and Procedure of the Termination of Contract**

In the event that the investor does not adhere to Article 60 of this Decree, the CPMI shall take the following measures:

61.1 In the case of a Memorandum of Understanding

- the CPMI sends a 2<sup>nd</sup> warning letter to the investor to modify, improve the defects within 15 working days;
- the CPMI issues a letter to cancel such memorandum of understanding, if the investor fails to perform according to Clause 1.1 and CPMI considered that such indication is insufficient reason.

61.2 In the case of other Agreements

- The CPMI invites the investor to come to explain and make a resolving statement within 15 working days;
- The CPMI issues a letter to cancel such agreement if the investor fails to perform according to Clause 2.1 and CPMI considers that such indication is insufficient reason.

**Article 62. Summary Report**

The CPMI shall make an annual report, 5 years and long term period summary report on the implementation of investment activities to the Government through out the country.

In case of necessity, to be report to the higher level regarding the investment works the CPMI shall make a summary report in accordance to those needs from time to time.

## **SECTION XII Dispute Resolution**

### **Article 63. Business by Contract Dispute Resolution**

In the case that a dispute arises in a business operation under the form of business by contract, the parties shall resolve this dispute as prescribed for in the contract.

### **Article 64. Mixed Enterprise Dispute Resolution**

In the case that a dispute arises between the shareholders or other dispute arises in conducting business of a mixed enterprise, the parties shall conduct mediation by compromise, if it is not able to settle such dispute, the parties may submit their request to mediate at the CPMI where received the license in order to make a mediation within 30 official working days. Upon failure to solve the dispute, the parties may submit their request to the economic dispute resolution organization or to the judicial system according to the agreement of the parties.

### **Article 65. 100% Foreign owned Investment Enterprise Dispute Resolution**

If a dispute arises in relation to business operation in the form of 100% foreign owned enterprises, the parties shall conduct a mediation by a compromise, if it is not able to settle such dispute, the parties may submit their request to mediate at the CPMI where received the license in order to undertake a mediation within 30 official working days. Upon failure to settle the dispute, the parties shall submit to the economic dispute resolution organization or judicial system according to the consent of the parties.

### **Article 66. Dispute Resolution of Enterprise which is Related to the Concession Right from the Government**

In case that a dispute arises in an enterprise that has an agreement with the government, the parties shall conduct their dispute as prescribed in the agreement of which the preliminary principle to resolve the dispute is to choose the economic dispute resolution method in accordance with the laws of the Lao PDR. In the case that the parties can not settle such dispute, they may choose another method according to the consent of the parties.



**Article 67. Scope of Right in the Dispute Resolution**

The CPMI will undertake the dispute resolution of the investment enterprise that has received the proper investment authorization in accordance with the laws of the Lao PDR according to the scope of right for the investment authorization as provided for in Article 52 and 53 of this Decree.

**SECTION XIII  
Final Provisions**

**Article 68. Implementing Organization**

The CPMI and relevant sectors must strictly implement this decree.

**Article 69. Effectiveness**

- 69.1 The granting of profit tax policy: The foreign investment enterprise that has invested under the Law on the Promotion and Management of Foreign Investment No. 01/94/NA, dated 14 March 1994, and received the certification of rights to the performance according to the amended law will receive the profit tax incentive from the date of receiving the certificate of acknowledgement of rights in implementation of amended law onward;
- 69.2 The extension of the investment license: The foreign investment enterprise that has invested under the Law on the Promotion and Management of Foreign Investment No. 01/94/NA, dated 14 March 1994 which has not received the certification of acknowledgement of right in implementation of the amended law after the expiration of the investment license and still continue to perform the rights and obligations under the Law on the Promotion and Management of Foreign Investment No. 01/94/NA, dated 14 March 1994;
- 69.3 This Decree is effective from the date of its signature onward and supersedes the Decree No. 46/PM, dated 23 March 2001.

Decrees, regulations, provisions, rules conflicting to this decree are hereby cancelled.

The Prime Minister of the Lao PDR

*[Seal and signature]*

Bounhang Vorachit

## **Annex 1**

29	ᨧᩣ᩠ᨦ᩠ᩅ᩠ᨦ	ᨧᩣ᩠ᨦ᩠ᩅ᩠ᨦ	Xienghoh district	Xayaboury
30	ᨧᩣ᩠ᨦ᩠ᩅ᩠ᨦ	ᨧᩣ᩠ᨦ᩠ᩅ᩠ᨦ	Meunggeun district	Xayaboury
31	ᨧᩣ᩠ᨦ᩠ᩅ᩠ᨦ	ᨧᩣ᩠ᨦ᩠ᩅ᩠ᨦ	Hongsa district	Xayaboury

63	ໄຊຊຳ	ຊຳໄຊຳ	Sukhuma district	Champasak
64	ໄຊຊຳ	ໄຊ	Bachiang district	Champasak
65	ໄຊໄຊໄຊ	ໄຊ	Moonlapamok district	Champasak
66	ໄຊໄຊໄຊ	ໄຊ	Pathomphone district	Champasak
67	ໄຊໄຊ	ໄຊໄຊ	Kaleum district	Xekong
68	ໄຊໄຊ	ໄຊ	Dakcheung district	Xekong
69	ໄຊໄຊ	ໄຊໄຊໄຊ	Sanxay district	Attapeu
70	ໄຊໄຊໄຊ	ໄຊ	Xaysetha district	Attapeu
71	ໄຊໄຊ	ໄຊໄຊໄຊ	Phouvong district	Attapeu

### Zone II

Number	ໄຊໄຊ	ໄຊໄຊໄຊ	Codes for District	Code for Province and Capital
1	ໄຊໄຊໄຊ	ໄຊໄຊໄຊ	Phongsaly district	Phongsaly
2	ໄຊໄຊໄຊ	ໄຊ	Boon neua district	-
3	ໄຊໄຊໄຊ	ໄຊ	Boontai district	-
4	ໄຊໄຊ	ໄຊໄຊໄຊ	Sing district	Luangnamtha
5	ໄຊໄຊ	ໄຊ	Namtha district	-
6	ໄຊໄຊ	ໄຊໄຊໄຊ	Xay district	Oudomxay
7	ໄຊໄຊໄຊ	ໄຊໄຊໄຊ	Huoixai district	Bokeo
8	ໄຊໄຊໄຊ	ໄຊ	Tonpheung district	-
9	ໄຊໄຊໄຊ	ໄຊໄຊໄຊ	Xamneua district	Huaphanh
10	ໄຊໄຊໄຊ	ໄຊໄຊໄຊໄຊ	Xiengngeun district	Luang Phrabang
11	ໄຊໄຊ	ໄຊ	Nga district	-
12	ໄຊໄຊໄຊ	ໄຊ	Pak ou district	-
13	ໄຊໄຊໄຊ	ໄຊ	Nambak district	-
14	ໄຊໄຊໄຊ	ໄຊ	Chomphet district	-
15	ໄຊໄຊໄຊ	ໄຊໄຊໄຊໄຊ	Pak ou district	Xayabury
16	ໄຊໄຊໄຊ	ໄຊ	Kenethao district	-
17	ໄຊໄຊໄຊ	ໄຊ	Bortene district	-
18	ໄຊໄຊໄຊ	ໄຊ		

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55	ຸໜ່ອ	☐	Vapy district	-
56	ໄໝ່ໜ່ຳ	☐	Saravane district	-
57	ສໝ່ໝ່ອ້ອ	ໝ່ໝ່ໝ່	Sanasomboon district	Champasak
58	ໝ່ໝ່ໝ່	☐	Pakxong district	-
59	ໝ່ໝ່ໝ່	☐	Phonthong district	-
60	ໝ່ໝ່ໝ່	☐	Khong district	-
61	ໝ່ໝ່ໝ່	☐	Champasuck district	-
62	ໝ່ໝ່ໝ່	ໝ່ໝ່ໝ່	Samakkhixay district	Attapeu
63	ໝ່ໝ່ໝ່	☐	Sanamxay district	-

### Zone III

ໝ່ໝ່ໝ່      ສໝ່ໝ່

Number

**Annex 2**  
**Activities granted and non-granted promotion of investment incentive**  
**(Section IV of the Decree on Implementation of the Law on Promotion**  
**of Foreign Investment)**

ISIC Code	Activities	Types of Promotion
	<b><u>Agriculture</u></b>	
0111	Growing of cereals and other crop not elsewhere classified	2.)
0112	Growing of vegetable, horticultural specialties and nursery product	2.)
0113	Growing of fruit tree, nuts and tree for beverage, spice crop processing	2.)
0121	Farming of cattle, pigs, sheep, horse; dairy farming	2.)
0122	Other animal farming, production of animal product not elsewhere classified	2.)
0130	Growing of crops combined with farming of animal	2.)
0140	Agricultural and animal husbandry service activities, except veterinary activities	0.)
0502	Operation of fish hatcheries in the Mekong River and its tributaries	0.)
0150	Wildlife propagation including related service activities	3.)
0500	Fishing and related service activities to fishing (except natural fishes)	2.)
0503	Production and processing of local medicine ( <i>herbal</i> )	3.)
	<b><u>Promotion of Plantation, Logging and Related Service Activities</u></b>	
0200	Promotion of plantation and related service activities	2.)
	<b><u>Industries, Handicraft, Mining</u></b>	
	-Local Handicraft Production of Ethnic People	2.)
1010	Extraction and processing of anthracite ( <i>hard coal</i> )	*.)
1020	Extraction and processing of lignite	*.)
1030	Extraction and processing of peat	*.)
1110	Extraction of petroleum and natural gas	*.)
1120	Service activities incidental to oil and gas extraction (excluding surveying)	*.)
1200	Extraction of uranium and thorium	*.)
1310	Extraction of iron ores	*.)
1320	Extraction of non-ferrous metal ores	*.)
1410	Quarrying of stone, sand and white clay	*.)
1421	Extraction of chemical and fertilizer mineral	*.)
1422	Extraction of salt	0.)
1429	Other extraction of mining not elsewhere classified	*.)
	<b><u>Manufacture of Food Products and Beverage</u></b>	
1511	Production, processing and preserving of meat and meat product	2.) 3.)





	<b><u>Manufacture of Paper and Paper Products</u></b>	
2101	Manufacture of pulp, paper and paperboard	3.)
	<b><u>Manufacture of Chemicals and Chemical Products</u></b>	
24	Manufacture of chemical	3.)
2412	Manufacture of fertilizer and nitrogen compound	3.)
2419	Natural coloring factory	3.)
2421	Manufacture of pesticide	3.)
2422	Manufacture of paint, lacquer, printing ink and glue	3.)
2423	Manufacture of medicines	3.)
2424	Manufacture of washing power, soap, perfume, detergent and other cosmetics (except refill activities )	3.)
2429	Manufacture of psychotropic substance	3.)
2511	Manufacture of rubber tire and tubes, retread or rebuilding of rubber tire	3.)
2519	Manufacture of other rubber products	3.)
2520	Manufacture of plastic, plastic products, PVC pipe and PVC products	3.)
	<b><u>Manufacture of other Non-metallic Mineral Products</u></b>	
2692	Manufacture of brick, roof tile, ceramics	8.)
2694	Manufacture of Cement, Lime and Construction Material	8.)
2695	Manufacture of concrete and roofing gypsum	8.)
	<b><u>Manufacture of Basic Metals</u></b>	
2710	Manufacture of steel bar	8.)
2720	Manufacture of basic precious metal	6.)
2731	Manufacture of casting of iron and steel	6.)
2732	Casting of non-ferrous metal	6.)
	<b><u>Manufacture of Machinery and Equipment Not Elsewhere Classified</u></b>	
2921	Manufacture of assembling plant of agricultural machineries (tractor, rice harvest machine, etc) used model technology and used the component made by domestic at least 50% of cost	3.)
	<b><u>Manufacture of Electrical Machinery and Electrical Equipment Not Elsewhere Classified</u></b>	
3110	Manufacture of electrical equipment (electrical motor, generator)	3.)
3130	Manufacture of electrical wire	6.)
3150	Manufacture of electric bulb, lamp and lighting equipment	3.)
34	Manufacture of all types of motor vehicle (except vehicle assemble factory and rehabilitation of second hand vehicle)	3.) 6.)
	<b><u>Manufacture of other Transportation Equipments</u></b>	
3599	Assembling of agricultural transportation used model technology and	3.)

used the component made by domestic at least 50% (except vehicle assemble factory and rehabilitation of second hand vehicle)

	hygiene goods	
5232	Retail sale of textile, clothes, shoes and leather goods	0.)
5233	Retail sale of tools and household equipment	0.)
5234	Retail sale of repair tools, paint and glass goods	0.)
5239	Other retail sale in specialized store	0.)
5251	Retail sale via mail order	0.)
	<b><u>Hotels and Restaurants</u></b>	
5510	Hotel with 30 rooms and more than 3 stars standard	7.)
5520	General restaurant, bar and entertainment	0.)
	<b><u>Land Transport</u></b>	
6010	Railway transportation	7.)
6021	Scheduled passenger land transport	7.)
6022	Non-scheduled passenger transport	7.)
6023	Freight transport by road	7.)
6030	Transport via pipeline	7.)
	<b><u>Water Transport</u></b>	
6110	Sea and coastal sea transport	7.)
6220	Water transport	7.)
	<b><u>Air Transport</u></b>	
6210	Scheduled air transport	7.)
6220	Non-scheduled air transport	7.)
	<b><u>Supporting and Service Transport Activities, Activities of Travel Agencies</u></b>	
6301	Goods transport	7.)
6302	Storage and warehousing	7.)
6303	Other supporting for transportation activities	7.)
6304	Activities of travel agencies and tour operator	7.)
6309	Activities of other transport agencies	0.)

	<b><u>Insurance and Pension Funding</u></b>	
6601	Life insurance	0.)
6602	Pension funding	0.)
6603	Other insurances	0.)

**Activities Auxiliary to Financial Intermediation**

7412	Accounting, book-keeping, auditing activities; tax consultancy	0.)
7422	Technical testing and analysis	3.)
7430	Advertising	0.)
7491	Labor service	0.)
7493	Building cleaning activities	0.)
7494	Photographic activities	0.)
7495	Packaging activities	0.)
7499	Other business activities not elsewhere classified	0.)
	<b><u>Public Administration, Self-Administration; Social Security</u></b>	
7511	Public service activities	0.)
7512	Service activities to public health, education, culture and other social services excluding social welfare	0.)
7513	Administration and supporting to more efficiency operation of business	0.)
7514	Service activities for the state administration	0.)
7530	Social welfare activities	0.)
	<b><u>Education</u></b>	
8010	Primary education	4.)
8021	Higher secondary education	4.)
8022	Technical and vocational education	4.)
8030	Higher education	4.)
8090	Adult and other education	4.)

**Public Health and Social Work** 90.2 467.04 Tm( )Tj-4.399 -1.153 Td( )Tj/TT1 1 Tf31.3385w 10(4.)

9249	Other entertainment	0.)
	<b><u>Other Service Activities</u></b>	
9301	Washing, cleaning of textile and leather products	0.)
9302	Beauty and other beauty treatment	0.)
9309	Other service activities not elsewhere classified	0.)
	<b><u>International Organization in Lao PDR</u></b>	
9900	International organization in Lao PDR	0.)

**Foreign investment enterprise to receive investment incentive shall satisfy at least 3 of the following additional conditions:**

1. must use local labor at least 90% of total labor during the term of investment;
2. must use local raw material more than 50% of total production cost;
3. must use model technology;
4. must preserve the environment according to the Law on Environmental Protection;
5. must be promoted activities to other domestic production;
6. must have production activities for export at least 80% of total production cost.

**Remark:**

- it is the proposal of concerned sectors which does not have an ISIC code
- 0.)= Non-promoted and not receive promotion activities
- 1.)= Promoted activities of type 1 as provided for in Article 16 of the Law on Promotion of Foreign Investment.
- 2.)= Promoted activities of type 2 as provided for in Article 16 of the Law on Promotion of Foreign Investment
- 3.)= Promoted activities of type 3 as provided for in Article 16 of the Law on Promotion of Foreign Investment
- 4.)= Promoted activities of type 4 as provided for in Article 16 of the Law on Promotion of Foreign Investment
- 5.)= Promoted activities of type 5 as provided for in Article 16 of the Law on Promotion of Foreign Investment
- 6.)= Promoted activities of type 6 as provided for in Article 16 of the Law on Promotion of Foreign Investment
- 7.)= Promoted activities of type 7 as provided for in Article 16 of the Law on Promotion of Foreign Investment (not to receive exemption of profit tax)
- 8.)= Promoted activities of type 8, the condition to receive promotion policy is provided for in Article 22 of this Decree
- \*.)= Depending on the negotiation between the Government and investor



1810	Manufacture of wearing apparel, except fur apparel
1820	Dressing and dyeing of fur, manufacture of fur material
	<b><u>Manufacture of Leather, Luggage, Handbags, Footwear and Products from Tanned Leather</u></b>
1911	Manufacture of footwear and other leather items
1912	Manufacture of material from tanned leather
1920	Manufacture of footwear





	<b><u>Other Business Activities</u></b>
7413	Research and market research
7414	Business and management consultancy activities
7421	Architecture, engineering and consulting activities
7430	Advertising
7493	Building cleaning activities
7495	Packaging activities
	<b><u>Public Administration, Self-Administration; Social Security</u></b>
7513	Administration and supporting to more efficiency operation of business
	<b><u>Education</u></b>
8021	Higher secondary education
8022	Technical and vocational secondary education
8090	Adult and other education
	<b><u>Sewages Disposal, Sweep, Cleaning and Similar Activities</u></b>
9000	Sewages Disposal, Sweep, Cleaning and Similar Activities
	<b><u>Entertainment, Culture and Sports</u></b>
9233	Botanical, zoo and environment reserve activities
9241	Sporting activities

**Annex 4 Activities Opened with Restriction (Category 2)**  
**Article 24 of the Decree on Implementation of the Law on Promotion**  
**of Foreign Investment)**

<b>ISIC Code</b>	<b>Activities</b>	<b>Condition</b>
	<b><u>Agriculture, Hunting and Related Service Activities</u></b>	
0150	Hunting, trapping, wildlife propagation including related service activities	1.) 2.)
	<b><u>Forestry, Logging and Related Service Activities</u></b>	
0200	Forestry, logging and related service activities	1.) 2.) (closed for logging)

	rice straw and plaiting material	
24	Manufacture of chemical	10.)

6021	Passenger transport within the country (between province to province)	1.) 9.)
	Goods transport by boarder transit (international) Passenger transport by boarder transit (international)	1.) 2.)
6030	Transport via pipeline	1.) 2.)
	<b><u>Water Transport</u></b>	
6110	Sea and coastal sea transport Goods transport between the country Passenger transport between the country	1.) 2.)
	<b><u>Air Transport</u></b>	
6210	Scheduled air transport	1.) 2.)
6220	Non-scheduled air transport	1.) 2.)
	<b><u>Supporting and Service Transport Activities, Activities of Travel Agencies</u></b>  Storage and inventory which is external ( <i>international</i> ) origin	
	<b><u>Post and Telecommunication</u></b>	
6411	National post activities	1.)
6412	Courier activities other than national post activities	1.)

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9219	Other entertainment activities not elsewhere classified	1.)
9220	News agencies activities	1.)
9231	Library and exhibition activities	1.)
9249	Other entertainment activities	1.)
	<b><u>Other Service Activities</u></b>	
9301	Washing and cleaning of textile and leather products	1.)
9302	Beauty and other beauty treatment	1.)
9309	Other service activities not elsewhere classified	1.)
	<b><u>International Organization in Lao PDR</u></b>	
9900	International organization in Lao PDR	1.)

**Remark:**

-it is the proposal of concerned sectors which does not have an ISIC code

- 1.)= Subject to specific approval from the Government
- 2.)= Subject to agreement with the Government
- 3.)= Local equity participation requirement
- 4.)= 100% export requirement
- 5.)= Main ratio of export
- 6.)= Subject to use a main ratio of local raw material
- 7.)= Subject to processing
- 8.)= Only where no investment plan of the Government
- 9.)= Subject to high technology
- 10.)= Not to impact the environment and society
- 11.)= Subject to production and processing in the Lao PDR (approval for domestic manufacturing or processing only)
- 12.)= Hotels are promoted, camping sites and other provision of short stay accommodation are being reserved
- 13.)= A representative tourism authority from a country is permitted, but the repetitive shall only be a market research or liaison office. No tour operating service or carrying on a business
- 14.)= Foreigners are not entitled to own land, but they have the right to lease land to use efficiently
- 15.)= Must adhere to the fishing regulation issued by each local authorities
- 16.)= Production of tobacco leaf is promoted. Manufacture of tobacco is subject to main ration export and use local raw material
- 17.)= No new wood processing factory to be licensed, but they are promoted if using planting wood
- 18.)= Subject to specific detail determined by the Ministry of Public Health

**Annex 5 Activities Closed to Foreign Investment  
Article 26 of the Decree on Implementation of the Law on Promotion  
of Foreign Investment)**

ISIC Code	Activities
	<b><u>Industries, Handicraft</u></b>
2927	Manufacture of all types of weapon
2429	Manufacture for processing of all types of narcotic drug
3698	Manufacture of cultural items destructive of the national culture and tradition
-	Manufacture of chemical substance and industrial waste hazardous to human life and environment
	<b><u>Financial Intermediation</u></b>
6511	Central bank
	<b><u>Other Business Activities</u></b>
7492	Investigation and security activities
	<b><u>Public Administration, Self-Administration; Social Safety</u></b>
7521	Foreign affair
7522	National defense ( <i>security</i> )
7523	Public order and safety activities
	<b><u>Activities of Membership Organization Not Elsewhere Classified</u></b>
9192	Activities of political organization
	<b><u>Other Services Activities</u></b>
9303	Funeral and related activities
	<b><u>Education</u></b>
-	Pedagogy, teaching of other religious and producing specialist for national defense - security

**Remark:**

-it is the proposal of concerned sectors which does not have an ISIC code



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( ຈຳນວນ ທີ່ ຕັ້ງ ຕຳແໜ່ງ ) \_\_\_\_\_  
 Project Location, if different \_\_\_\_\_  
 From Office Address \_\_\_\_\_  
 ທີ່ ຕັ້ງ ຕຳແໜ່ງ; Phone No: \_\_\_\_\_  
 ທີ່ ຕັ້ງ ຕຳແໜ່ງ; Fax No: \_\_\_\_\_

3. ຈຳນວນ ທີ່ ຕັ້ງ ຕຳແໜ່ງ ທີ່ ຕັ້ງ ຕຳແໜ່ງ; Progress/Status of Activities

ຈຳນວນ ທີ່ ຕັ້ງ ຕຳແໜ່ງ ທີ່ ຕັ້ງ ຕຳແໜ່ງ; at this time:

ຖານະ ທີ່ ຕັ້ງ ຕຳແໜ່ງ ທີ່ ຕັ້ງ ຕຳແໜ່ງ; Construction or Preparation of Building/Factory/Office

ການ ຕັ້ງ ຕຳແໜ່ງ ທີ່ ຕັ້ງ ຕຳແໜ່ງ; Installation of Machineries/Equipments

ການ ຕັ້ງ ຕຳແໜ່ງ ທີ່ ຕັ້ງ ຕຳແໜ່ງ; Test Run Operation

ການ ຕັ້ງ ຕຳແໜ່ງ ທີ່ ຕັ້ງ ຕຳແໜ່ງ; Normal Business Operation

ການ ຕັ້ງ ຕຳແໜ່ງ ທີ່ ຕັ້ງ ຕຳແໜ່ງ ( ຈຳນວນ ທີ່ ຕັ້ງ ຕຳແໜ່ງ ທີ່ ຕັ້ງ ຕຳແໜ່ງ ); Business became standstill, please give reasons: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

ອື່ນໆ; Others; please clarify: \_\_\_\_\_

4. ຈຳນວນ ທີ່ ຕັ້ງ ຕຳແໜ່ງ Employment

ຖານະ ທີ່ ຕັ້ງ ຕຳແໜ່ງ /Items	ຈຳນວນ ທີ່ ຕັ້ງ ຕຳແໜ່ງ ທີ່ ຕັ້ງ ຕຳແໜ່ງ		ຈຳນວນ ທີ່ ຕັ້ງ ຕຳແໜ່ງ ທີ່ ຕັ້ງ ຕຳແໜ່ງ
	Number of Lao Employees		No. of Expatriate Personnel
	ຈຳນວນ ທີ່ ຕັ້ງ ຕຳແໜ່ງ Total	ຈຳນວນ ທີ່ ຕັ້ງ ຕຳແໜ່ງ Female	ຈຳນວນ ທີ່ ຕັ້ງ ຕຳແໜ່ງ Total
1. ຖານະ ທີ່ ຕັ້ງ ຕຳແໜ່ງ			

1.  $\frac{1}{4}$  of the total amount of the investment license fee shall be paid in advance by the investor within 15 days of the date of issuance of the investment license. The remaining amount shall be paid in installments of  $\frac{1}{4}$  of the total amount within 12 months of the date of issuance of the investment license.

Note : Please see explanations at the last page

5. Investment Capital

\* Investment Capital (as of Investment License): \_\_\_\_\_ \$US

\* Registered Capital: \_\_\_\_\_

Item	Year 2004, before 2004	Year 2004
1. Inflow of capital	Cash: _____ Equipment/Materials: _____	Cash: _____ Equipment/Materials: _____
2. Outflow of capital	Cash: _____ Equipment/Materials: _____	Cash: _____ Equipment/Materials: _____

6. Financial Data

Description	Year 2004, before 2004 if available	Year 2004
1. Total revenues:	_____ \$US	_____
Revenues from export:	_____	_____

7. 1/4 - 1/2 of 2 1/2 | 0 3/4 Duties and Taxes paid

\*  $2\frac{1}{2}$   $\bar{h}$   $3\frac{3}{4}$  1 É