



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

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Ministry of Finance
Customs Department

No.0403/CD
Vientiane Capital, dated November 26, 2009

Notification

To: Directors of Five Regional Customs Offices and Directors of all International Customs Checkpoints

Subject: Exemption of Determination of Customs value of exported wood products for basis of calculation of export royalties.

- Pursuant to the Customs Law No. 05/NA, dated on May 25, 2005
- Pursuant to the instruction of Finance Minister No. 230/MOF, March 4, 1995.
- Pursuant to the agreement of Minister of Industry and Commerce No. 1415/MOIC, August 28, 2008.

The management and control of export of finished wood products throughout the country is not being uniformly implemented especially the collection of export royalties which may affect the governmental policy on the promotion of domestic production for export. In order to resolve these issues and to ensure the proper and uniform implementation of the Customs Law and other related laws and regulations entirely,

The Customs Department issues the notification:

1. The exportation of finished wood products as stipulated in the Decision of the Minister of Industry and Commerce No. 1415/MOIC consisting of plywood (HS Code 44.12), furniture (HS Code 44.20), all products from wood roots shall be exempted from exporting royalties as stipulated in Article 1.7, paragraph 9 of the Instruction of the Finance Minister No. 230/MOF, date []
2. Every exportation of finished wood products shall be taken to an International Customs checkpoint for Customs clearance and shall also be accompanied by appropriate supporting documents as follows:
 - Customs Declaration Form under Customs Regime 10 (in the case of an internal movement of the goods, a Customs Declaration Form under internal movement regime 83 shall be included).
 - Commercial Invoice
 - Packing List
 - Permits from Industry and Commerce Sector
 - Copy of Enterprise Registration and Permit for Export Business of the Company
 - Purchase Order

- Inspection Notes of Industry and Commerce Officers (☉ 5)
 - Sale Contract
 - The receipt of payment from the Tax and Property Sector (should be the original copy if available)
 - Transport documents
 - Certificate of Origin (If available)
3. The Customs officers stationed at the point of exit (Customs checkpoint) are assigned to carry out the examination of documents, types of wood, weight, quantity and volume.
 4. The Directors of International Customs Checkpoints, Directors of Regional Customs Offices and all divisions of the Customs Department are assigned to implement this notification. Should any difficulties occur when implementing this notification, they shall immediately report to the Customs Department for additional instructions.
 5. The notification shall be effective from the date of signature.

Director-General of Customs
Athsaphangthong SIPHANDONE

Cc:

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| 1. Deputy Director-General (to monitor) | 1 copy |
| 2. All seven divisions of Customs Department (to implement) | 1 copy |
| 3. Filing | 1 copy |