

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

To assure the implementation of customs valuation activities to be in line with General Agreement on Tariffs and Trade 1994 (GATT/WTO) or Agreement on the Customs Valuation of the World Trade Organization (CVA) as well as to facilitate trade.

The Minister of Finance issues a decision:

Article 1. Approving the use of Customs Declaration Form for Imports, which consists of six forms as follows:

1. Customs Declaration Form for imported goods, using transaction value, GATT/CD-01 and Appendix on detailed Customs Declaration Form, GATT/CD-01/01;
2. Customs Declaration Form, using transaction value of identical goods, GATT/CD-02.
3. Customs Declaration Form, using transaction value of similar goods, GATT/CD-03;
4. Customs Declaration Form, using deductive method, GATT/CD-04;
5. Customs Declaration Form, using computed method, GATT/CD-05;
6. Customs Declaration Form, using fall-back method, GATT/CD-06.

Article 2. Application of Import Customs Declaration Form

1. The Customs Declaration Form is a supporting document of the detailed customs declaration form used only for the importation of goods into Lao PDR that are subject to customs duties and taxes regime.

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]