

LAO PEOPLE'S DEMOCRATIC REPUBLIC
Peace Independence Democracy Unity Prosperity

Prime Minister's office

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

**Decree of the Prime Minister
Regarding the Implementation of
The Law on the Promotion of Foreign Investment**

- Pursuant to the Law on the Government of the Lao PDR No. 02/NA, dated 6 May 2003;
- Pursuant to the Law on the Promotion of Foreign Investment No. 11/NA, dated 22 October 2004;
- Referencing to the proposal of the President of the Committee for Planning and Investment.

**SECTION I
General Provisions**

Article 1. Objective

This Decree is set out to implement the Law on the Promotion of Foreign Investment correctly to the objectives and uniformly throughout the country on the principles, methods and measures regarding the promotion, protection, inspection, resolution of disputes, policies towards productive persons and measures against the violators.

Article 2. Legal Guarantees

The State provides legal guarantees to foreign investors who are established under the Law on the Promotion of Foreign Investment as follows:

- 2.1 administer by Law and regulation on the basis of equality and mutual interests;
- 2.2 undertake all of the State's obligations under the laws, international treaties in which the State is a party, the Agreement Regarding the

Promotion and Protection of Foreign Investment and the agreements that the government has signed with the foreign investor;

- 2.3 do not interfere with the legally business operation of foreign investors.

Article 3. Capital Contribution which is an Intellectual Property

The State recognizes the shared capital contribution of the enterprises which is an intellectual property; the evaluation of the intellectual property value shall be determined in detail by the scope of rights, obligations and interest in the resolution of a shareholders' meeting and the business joint venture agreement of the enterprise.

Article 4. Types of Activities that are Related to Concession Right from the Government

The activities (project) that are related to a concession right from the Government mean activities that are related to use of natural resources and the concession right from the Government that require an agreement with the Government according to the types as mentioned below:

- 4.1 general concession activities;
- 4.2 mineral resources concession activities;
- 4.3 energy resources concession activities.

The detail is contained in Article 25 of this Decree.

Article 5. Business by Contract Management

The foreign individuals or legal entities that conduct business in the form of business by contract shall bring the signed contract to register at the notary office. Thereafter, the parties shall submit to CPMI at the place where the internal legal entity is licensed in order to issue a certificate of acknowledgement according to the laws.

Article 6. Management of Assets of Enterprises in Conducting Business

The foreign investor must maintain the enterprise's assets so they are not to be less than the registered capital during the period of its business operation.

The foreign investor shall make assets balance sheets of the accounting year in order to send to the financial sectors for inspection and certification before the 31st March of each year then submit them to CPMI for CPMI's information. In the event that an enterprise does not maintain its assets equal to the registered capital, CPMI will issue a warning letter in

order to let such enterprise resolve the issue within 20 official working days. If such enterprise does not perform accordingly, it will be subject to the measures as provided for in the Law on the Promotion of Foreign Investment.

Article 7. Term Determination of Investment License

There are two types of terms of investment licenses:

- 7.1 if the activities are related to a concession right, the term of the investment license depends on the negotiations and agreement in the contract;
- 7.2 if the activities are the 1st and 2nd type of investment activities as provided for in Article 23 and Article 24 of this Decree, the term of the investment license depends on the characteristic of each activity according to the proposal of the investor and CPMI consideration.

Article 8. Representatives Administration

A representative that involves activities as the representative of an individual or legal entity which has invested in the Lao PDR shall properly register as a legal entity according to the laws of Lao PDR. Such representative shall submit the power of attorney to inform the relevant organization. Such power of attorney shall prescribe in detail the scope of rights and obligations of the representative from the assignor.

Article 9. Administration of Consultancy Enterprises that Provide Services on Investment Documents

- 9.1 Consultancy enterprises that are involved in providing services regarding investment documentation shall inform CPMI, and provide a description of the following:
 - list of investment documentation services ;
 - fees regarding the company's investment services;
 - power of attorney on the investment documentation services from the investor that must prescribe in detail the scope of rights and obligations of the enterprise who receives the assignment of the right in giving documentation services;
 - power of attorney for the monitoring, coordination of investment documentation services of the enterprise from the investor.
- 9.2 All consultancy enterprises that wish to invest in activities involving documentation services regarding an investment shall be authorized by the CPMI.

- 9.3 Individuals which are not authorized to be a consultancy enterprise pursuant to law cannot be involved in providing documentation services regarding the investment.

SECTION II

Establishment of Representative Office and Branches

Article 10. Representative Offices

10.1 Types of representative offices

There are 3 types of representative offices.

1. The representative office is an agent which represents its parent company abroad and has the duty to collect information and study whether it is feasible for its parent company to invest.
2. The representative office is an agent for its parent company that has a memorandum of understanding with the Government to sign any project concession agreement of which such representative office coordinates between its parent company and the Government.
3. The representative office of a limited public company which is registered with an international stock exchange.

10.2 The representative office has the following rights and duties:

- collect data and study the feasibility in the investment;
- liaise internally and internationally to facilitate the parent company's activities;
- enter into an investment agreement, or formulate any other document for construction activities by the assignment of the parent company;
- sign other legal document on behalf of the parent company by having a power of attorney in writing from the parent company;
- monitor the performance of investment agreement, construction entrepreneurship or services on behalf of the parent company.

10.3 Consideration to authorize the establishment of a representative office shall be by the one stop service as provided for in Article 39 of this decree. The consideration and approval must be the CPMI at central level.

10.4 The term of a representative office

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:

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

- 2nd 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;

- 3rd category has a term according to the decision of the CPMI.

For the representative office of the 1st 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 capital city, except unprivileged districts of which the Government has separately regulated, and municipalities of some different provinces throughout the country.

The list of the districts of Zones 1, 2 and 3 are provided in Annex 1 (Investment zone dividing) of this Decree.

Regarding the dividing of investment zones as provided for in Article 12, Article 13 and Article 14, the CPMI will review the mentioned zone determination from time to time according to the socio-economic expansion in the entire country.

**SECTION IV
Promoted Sectors**

Article 15. Activity on Goods Production for Export

Activity on goods production for export is the production of some goods for distribution to foreign market.

The investment enterprise that invests in this sector, before receiving the investment incentive, shall satisfy the following conditions:

-The registered capital will be more than USD300,000 (Three hundred thousand U.S. dollars);

-The number of exporting goods should not be less than 80% of the value of the total products that the enterprise had the capacity to produce in the year.

Article 16. Agro-Forestry, Agro-Forestry Products Processing and Handicraft Activity

16.1 Agro-forestry activity means the investment into the plantation of the agricultural plants and livestock and growing industrial tree to be raw materials and goods to sell inside the country and abroad;

- 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;
- 17.2 Industrial activity which uses technique means investment into the development of labor skill and the use of modern method in the production of goods to achieve high quality according to international standard (ISO);
- 17.4 Scientific research and analysis activities mean investment into scientific research and analysis to produce a new type of product to become goods for distribution inside the country and abroad;
- 17.5 Development research and analysis activities mean investment into the development in some sector of the economy, or in the culture, society education and health fields;
- 17.6 Environmental protection activity means investment for development and environmental protection, to mitigate damage to the ecology system;
- 17.7 Biodiversity protection and safeguard activities mean investment into the research and analysis and protection and safeguard of biodiversity to be sustainable and to have new species that are better than the old species.

The investment company which invests in this sector, before receiving the investment incentive shall satisfy the following conditions:

-Having registered capital of more than USD500,000 (five hundred thousand U.S. dollars).

-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 activity means investment into the development of facilities such as: roads construction, bridges, irrigation, telecommunications, energy, electricity transmission line system, water supply system in order to facilitate the basic socio-economy, except the construction activity.

The investment enterprise which invests in this sector, before receiving the investment incentive policy, shall have registered capital of more than USD500,000 (five hundred thousands US dollars).

Article 20. Activity on the Production of Raw Materials, Accessories and Equipment to Supply Other Industrial Production

20.1 Activity on the production of raw materials means investment into any production to become raw materials in the production of goods;

20.2 Activity on production of accessories and equipment to supply to other industrial production means investment into the production of accessories,

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

The investment enterprise which invests in this sector, before receiving the investment incentive, shall have a registered capital of more than USD500,000 (five hundred thousand US dollars).

Article 21. Tourism Industry Development and Transit Services Activities

21.1 Activity on the development of tourism industry means investment into the development of tourism sites and the construction of infrastructure to facilitate to the tourism industry;

21.2 Activity on the development of industry of the transit services means investment into services to facilitate the industry of transit services.

The investment enterprise which invests in this sector, before receiving the investment incentive, shall have a registered capital more than USD500,000 (five hundred thousand US dollars).

Article 22. Activity on Construction Material Production

Activity on construction materials production means the production of materials to serve the construction industry. Foreign investors who will receive the investment incentive regarding the investment as provided for in this Decree must meet the following conditions:

- the investment is under the form of a joint venture and the maximum shares proportion of the foreign investment shall not exceed 70% of the total shares;

- the registered capital is more than 1,000,000 (one million US dollars).

The detailed list of activities in the promoted investment sectors is prescribed in Annex 2 (Activities Promoted Investment Sectors) of this Decree.

Regarding activities in the promoted investment sectors as provided for in article 15, 16, 17, 18, 19, 20, 21 and 22, the CPMI will review activities in these mentioned promoted investment sectors from time to time according to the socio-economic growth within the country.

SECTION V Activities in Foreign Investment Sectors

Article 23. Activity Open to Foreign Investment

Activities open to foreign investment (projects that are in the promotion list) mean activities which are prescribed to accept investment, hereafter called: the 1st 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 2nd 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 3rd category) that are related to the request of concession rights from the government are:

- 25.1 General concession right activities which mean all activities that are in relation to activities such as in the field of telecommunication, communication and transport, and land concession rights, that shall create some contractual obligations with the Government through negotiation according to the following steps:
 1. establish a memorandum of understanding;
 2. enter into a contract on activities development.
- 25.2 Mineral resource concession activities which mean the concession of rights to use the land area to invest for the exploration, survey, extraction and processing of mineral resource by creating contractual obligations in an agreement with the Government through negotiation according to the following steps:
 1. enter into an agreement for mineral exploration and survey;
 2. enter into an agreement for mineral exploitation and production.
- 25.3 Activities in the concession of energy resource which mean the concession right to use the water resources area, air source, heat source in order to invest in a feasibility study, survey and develop such resources for energy production, and should create obligations with the Government through negotiation according to the following steps:

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.

SECTION VI Rights, Benefits and Obligations of Investors

Article 27. Rights of Foreign Investors

Foreign investors have the rights set out below:

1. to enter and exit through the international port and travel to any place throughout the country, except for prohibited areas, strategic areas and the areas which are related to the security and the safeguard of the national defense;
2. to possess, use property, succession right according to the term of lease agreement or land concession and transfer their own assets in accordance with laws and regulations;
3. to transfer the shares and other benefits to other persons according to the regulations.

Article 28. Use of Foreign Labor

The use of foreign labor is divided in two categories:

1. permanent foreign labor having a maximum number not to exceed 10% of the total labor in the enterprise;
2. temporary foreign labor depended on the consideration of the relevant sector.

Article 29. Registration of Intellectual Property

The foreign investment enterprise requiring the government to protect their intellectual property rights may submit their request to the relevant organization as provided for in the laws.

Article 30. Visa Issuance and Stay Control

The Government authorizes the multiple entry-exit visas for staying, working in the Lao PDR as follows:

- to the foreign investors and family members (husband, wife, father, mother and children) for a maximum period not to exceed 5 years/each time.
- to foreign experts and family members (husband, wife, father, mother and children) for a maximum period not to exceed 2 years/each time;
- to Foreign labor for a maximum period not to exceed 1 year/each time according to the proposal and certification of the concerned investment enterprise.

Other persons apart from those mentioned above are to shall adhere to the entry-exit regulations of the Lao PDR.

The payment of the entry-exit visa fees must be in compliance with the relevant sectors regulations.

Article 31. Filing Request for Justice by Foreign Investors

The foreign investors may make a request to the relevant organizations to conduct in accordance to regulations, laws in the event one's realizes to be disadvantaged due to the obstruction of the authorities concerned that caused damages into business operation and such damages shall have legal evidence which can be certified.

Article 32. Obligations on Importation of Capital and the Contribution of Fund for the Preservation of the Environment of the Investment Enterprise

- 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 investment enterprise that invested into the zone and the sector of investment promotion as provided for in the Section III and Section IV of this Decree. Foreign investment enterprises including their branches which are not invested in compliance with Section III and Section IV of this Decree shall to adhere to the custom law and tax law.

33.2 Consideration on the granting of promoted investment incentive

The granting of privilege on profit tax exemption is to be considered in accordance with Article 18 of the Law on the Promotion of Foreign Investment and will be prescribed in the investment license of the foreign investment enterprise.

The granting of the privilege to import raw materials, equipment, machinery and vehicle to serve directly in the production must be performed in accordance with the following procedure:

1. The application to request the privilege for the importation of raw materials, equipment, machinery and vehicles to serve directly for production to be submitted.

A foreign investment enterprise wishing to import raw materials, equipment, machinery and vehicles to directly serve production shall complete documents according to the annual importation plan that is used in uniformity throughout the country and which is issued by the CPMI of the central level, then submit to the CPMI where the license was issued for consideration.

2. Consideration of the request for the privilege of importation of raw materials, equipment, machinery and vehicles to directly serve the production.

The CPMI will consider and adopt the annual importation plan of the foreign investment enterprise by granting custom duty, use tax and business turnover tax exemption according to the following procedures:

- After the CPMI receives the complete request for adoption of the annual importation plan, the CPMI will send such request to the concerned sector for consideration, who will examine it and ask for directives from their own leadership level.

- The concerned sector shall give its opinion in writing to the CPMI within 15 (fifteen) official working days. In the case that it fails to give the response within the above-mentioned time frame it is deemed that such sector has approved of the request;

- Thereafter the CPMI shall submit to the meeting organized by the CPMI for the consideration of the annual importation plan that has the participation from the concerned sectors in order to consider and adopt such annual importation plan and issue the certificate of adoption within 30 official working days from the date of receiving the request.

- The CPMI shall send the adopted annual importation plan to the unit of one stop service, hereinafter called: OSS, at the port of importation. This unit will approve and inspect the actual importation by having a follow up book regarding the importation including establishing a monthly, trimester balance statement report and sending to the CPMI. Following each actual importation the foreign investment enterprise must declare this to the OSS unit in order to deduct the list of each importation items from the adopted importation plan.

- For some kind of goods that the Ministry or the sector has designated controlled and prohibited commodities, before the actual importation the foreign investment enterprise shall strictly comply with the regulations on the application for authorization to import issued by the Ministry or sectors concerned.

- The adopted annual importation plan may receive consideration to be modified in order to be appropriate and comply with the actual business operation situation only one (1) time.

- For the importation that is outside the annual importation plan such as the emergency importation of equipment or spare parts to substitute deteriorated items where the total amount does not exceed USD 30,000 (thirty thousand US Dollars) and such authorization does not exceed twice a year, the Ministry of Finance (Custom Department) and the concerned sector are to be the organization to consider this for approval. In the event that the total amount exceeds USD 30,000 (thirty thousand US Dollars) it shall submit to the CPPI for consideration.

Article 34. Reduction and Exemption privilege on Duty, Use Tax and Business Turnover Tax regarding the Importation of Raw Materials, Finished Products and Semi-finished Products

- 34.1 The importation of raw materials which cannot be produced within the country by a certificate of the relevant sector will be entitled to the importation authorization by exemption of imported duty, use tax and business turnover tax. For any raw materials which can be produced in the country shall use such materials in the country, unless they are such raw materials that the domestic producers can not supply its quantity and quality, the CPPI will consider for approval based on case by case;
- 34.2 The importation of semi-finished products that are produced in the country but that are not sufficient or do not meet the standard for the processing, assembly or production of goods for domestic distribution will receive the authorization to pay duty and business turnover tax for importation with a reduction to half of the normal tariff for a maximum period of 5 years from the date of receiving the privilege to import, based on the special characteristic of each enterprise and on the basis of the relevant sector. After the expiry of 5 years, if the foreign investment enterprise still has the necessity to continue to import it shall adhere to the Custom Law and Tax Law;
- 34.3 The importation of accessories that are produced in domestically but those accessories produced domestically are not sufficient or do not meet the standard for processing, assembly, or production for goods for domestic distribution by having a certification from the relevant sector will receive the authorization to pay imported duty, use tax as accessories according to the rate prescribed in ASEAN harmonized tariff nomenclature;
- 34.4 The importation of raw materials, semi-finished products and accessories for assembly, processing or production to be products for exportation will receive the duty, use tax and business turnover tax exemption at the time of importation and exportation.

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.

Article 38. Transfer of Vehicles that Serve Direct to Production which Received the Duty, Use Tax, Turnover Tax Exemption

38.1 Investment enterprises that receive the exemption to pay duty, use tax and business turnover tax in the importation of vehicles for the purpose of serving direct production and services, if wanting to transfer such vehicles to another person must receive a prior authorization from CPMI and must

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 1st Category

The consideration of the investment activity of the 1st 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 1st 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 2nd 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 2nd 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 3rd 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:

Propose and report to the President of Committee for the Promotion and Management of Investment to sign

1. the memorandum of understanding;
2. exploration and survey of mining agreement

Propose and report to the Prime Minister to sign for approval

1. general concession agreement;
2. mineral exploration agreement;
3. electricity development project agreement, electricity purchase-sale agreement, project concession agreement.

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 (1st), second (2nd) and third (3rd) 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 (3rd) 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;

- 52.6. Submit to the higher level to consider for approval and assign the right to sign a memorandum of understanding agreement or other protocols with the investor;
- 52.7 Monitor, inspect, assess, modify and facilitate investment activities to properly comply with agreements and laws and regulations. If there is any activity that is not efficient the CPMI has the right to invite such activity to come for consultation, negotiation and resolution with the activity's owner to be able to implement according to the agreement and laws and regulations;
- 52.8 Coordinate with the relevant sector to be in uniformity in the implementation of other approved activities to reach objectives;
- 52.9 Be responsible and participate in, giving opinions on, discussing, and studying the draft of regulations and laws which are related to the investment;
- 52.10 Monitoring the investment authorization issuance of the CPMI at local level in case issuance of investment license of the CPMI at local level is inappropriate to the investment of the first (1st) category as provided for in Article 23 of this Decree and according to the scope right of the CPMI at local level, the CPMI at central level may issue a warning letter in order to allow the CPMI at local level to amend such issued license within 30 official working days in compliance with its scope of rights according to this Decree. If the CPMI at local level does not perform according to such warning letter the CPMI of the central level will immediately issue a notification to cancel such investment license.

Article 53. CPMI at Local Level

The CPMI at local level has the following rights and duties:

53.1 Decide to Approve

For 4 provinces: such as Capital City, Savannakhet, Champasack and Luangpabang, the right to approve an investment activity which is in the list of the first (1st) category and having an investment value less than USD5,000,000 (Five million US dollars).

Other than the 4 provinces mentioned above the right to approve an investment activity that is in the list of the first (1st) category which has a value of less than USD3,000,000 (Three million US dollars).

53.2 Sign Investment License

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 (2nd) and the third (3rd) 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 with the form mentioned above is one of the conditions in the consideration of granting investment incentive to such enterprises. In the case that the investment enterprise fails to send the report, the CPMI will not consider the investment incentive for such investment enterprise.

The CPMI will amend the form from time to time.

Article 58. Monitoring and Inspection Procedures

The CPMI shall undertake the monitoring of the investment enterprise activity according to the following procedures:

- Monitor the importation of registered capital of the investment enterprise. In case the investment enterprise fails to perform in accordance with the conditions on the importation of capital as provided for in Article 32 of this Decree, the CPMI shall, by notification, cancel the investment license of such investment enterprise.

- 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 2nd 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
Article 12, 13 and 14 of the Decree on Implementation of the Law on
Promotion of Foreign Investment

Zone I

ລຳດັບ Number	ຊື່ເມືອງ	ຊື່ນະຄອນຫລວງ, ແຂວງ ແລະ ເຂດພິເສດ	Codes for District	Code for Province and capital
1	ສຳພັນ	ຜົ້ງສາລີ	Samphanh district	Phongsaly
2	ຍອດອູ	-	Nhotou district	Phongsaly
3	ຂວາ	-	Khua district	Phongsaly
4	ໃຫມ່	-	Mai district	Phongsaly
5	ລອງ	ຫລວງນ້ຳທາ	Long district	Louang Numtha
6	ນາແລ	-	Nalae district	Louang Numtha
7	ວຽງພູຄາ	-	Viengphoukha district	Louang Numtha
8	ເຂດພິເສດນ້ຳຢູ່	ບໍ່ແກ້ວ	Nam nhu Special Region	Bokeo
9	ເມິງ	-	Meung district	Bokeo
10	ຜາອຸດົມ	-	Pha oudom district	Bokeo
11	ປາກທາ	-	Paktha district	Bokeo
12	ແບ່ງ	ອຸດົມໄຊ	Beng district	Oudomxay
13	ງາ	-	Nga district	Oudomxay
14	ຮຸນ	-	Hoon district	Oudomxay
15	ນາຫມໍ້	-	Namor district	Oudomxay
16	ຫລາ	-	La district	Oudomxay
17	ປາກແບ່ງ	-	Pakbeng district	Oudomxay
18	ຫົວເມືອງ	ຫົວພັນ	Huameuang district	Houa Phane
19	ວຽງທອງ	-	Viengthong district	Houa Phane
20	ຊຳໃຕ້	-	Xamtay district	Houa Phane
21	ວຽງໄຊ	-	Viengxay district	Houa Phane
22	ຊຽງຄໍ້	-	Xiengkhor district	Houa Phane
23	ແອດ	-	Add district	Houa Phane
24	ສົບເປົາ	-	Sopbao district	Houa Phane
25	ໂພນໄຊ	ຫລວງພະບາງ	Phonxay district	Luang Phrabang
26	ວຽງຄຳ	-	Viengkham district	Luang Phrabang
27	ພູຄູນ	-	Phoukhoun district	Luang Phrabang
28	ປາກແຊງ	-	Pak xeng district	Luang Phrabang

29	ຊຽງຮ່ອນ	ໄຊຍະບູລີ	Xienghohh district	Xayaboury
30	ເງິນ	-	Meungngeun district	Xayaboury
31	ຫົງສາ	-	Hongsa district	Xayaboury
32	ຄອບ	-	Khop districts	Xayaboury
33	ໄຊຍະບູລີ	-	Xayaboury district	Xayaboury
34	ຄູນ	ຊຽງຂວາງ	Khoune district	Xieng Khoang
35	ຫນອງແຮດ	-	Nonghed district	Xieng Khoang
36	ຄຳ	-	Kham district	Xieng Khoang
37	ແປກ	-	Pek district	Xieng Khoang
38	ໄຊສົມບູນ	ເຂດພິເສດໄຊສົມບູນ	Saysomboun district	Xaysomboun
39	ທ່າໂທມ	-	Thathom district	Xaysomboun
40	ພູນ	-	Phoon district	Xaysomboun
41	ຮົ່ມ	ວຽງຈັນ	Hom district	Vientiane
42	ແມດ	-	Mad district	Vientiane
43	ເພືອງ	-	Feuang district	Vientiane
44	ສັງທອງ	ນະຄອນຫລວງວຽງຈັນ	Sangthong district	Vientiane Mun.
45	ວຽງທອງ	ບໍລິຄຳໄຊ	Viengthong district	Borikhamxay
46	ບໍລິຄັນ	-	Bolikhanh district	Borikhamxay
47	ຄຳເກີດ	-	Khamkeuth district	Borikhamxay
48	ບົວລະພາ	ຄຳມ່ວນ	Bualapha district	Khammouane
49	ນາກາຍ	-	Nakai district	Khammouane
50	ໄຊບົວທອງ	-	Xaybuathong district	Khammouane
51	ຍົມມະລາດ	-	Nhomemalath	Khammouane
52	ມະຫາໄຊ	-	Mahaxay district	Khammouane
53	ນອງ	ສະຫວັນນະເຂດ	Nong district	Savannakhet
54	ເຊໂປນ	-	Sepone district	Savannaket
55	ພິນ	-	Phine district	Savannaket
56	ວິລະບູລີ	-	Vilabuly district	Savannaket
57	ທ່າປາງທອງ	-	Thapangthong district	Savannaket
58	ທ່າພະລານໄຊ	-	Thaphalanxay district	Savannaket
59	ຊົນບູລີ	-	Xonbuly district	Savannaket
60	ສະມ້ວຍ	ສາລະວັນ	Samuoi district	Saravanh
61	ຕຸ້ມລາມ	-	Toomlam district	Saravanh
62	ຕະໂອ້ຍ	-	Ta oi district	Saravanh

63	ສຸຊຸມາ	ຈຳປາສັກ	Sukhuma district	Champasak
64	ບາຈຽງ	-	Bachiang district	Champasak
65	ມຸນລະປະໂມກ	-	Moonlapamok district	Champasak
66	ປະທຸມພອນ	-	Pathoomphone district	Champasak
67	ກະລຶມ	ເຊກອງ	Kaleum district	Xekong
68	ດັກຈິງ	-	Dakcheung district	Xekong
69	ສານໄຊ	ອັດຕະປື	Sanxay district	Attapeu
70	ໄຊເສດຖາ	-	Xaysetha district	Attapeu
71	ພູວົງ	ອັດຕະປື	Phouvong district	Attapeu

Zone II

ລຳດັບ Number	ຊື່ເມືອງ	ຊື່ນະຄອນຫລວງ, ແຂວງ ແລະ ເຂດພິເສດ	Codes for District	Code for Province and Capital
1	ຜົ້ງສາລີ	ຜົ້ງສາລີ	Phongsaly district	Phongsaly
2	ບູນເໜືອ	-	Boon neua district	-
3	ບູນໄຕ້	-	Boontai district	-
4	ສິງ	ຫລວງນ້ຳທາ	Sing district	Luangnamtha
5	ນ້ຳທາ	-	Namtha district	-
6	ໄຊ	ອຸດົມໄຊ	Xay district	Oudomxay
7	ຫ້ວຍຊາຍ	ບໍ່ແກ້ວ	Huoixai district	Bokeo
8	ຕົ້ນເຕີ້ງ	-	Tonpheung district	-
9	ຊຳເໜືອ	ຫົວພັນ	Xamneua district	Huaphanh
10	ຊຽງເງິນ	ຫລວງພະບາງ	Xiengngeun district	Luang Phrabang
11	ນານ	-	Nga district	-
12	ປາກອູ	-	Pak ou district	-
13	ນ້ຳບາກ	-	Nambak district	-
14	ຈອມເພັດ	-	Chomphet district	-
15	ປາກລາຍ	ໄຊຍະບູລີ	Pak ou district	Xayabury
16	ແກ່ນທ້າວ	-	Kenethao district	-
17	ບໍ່ແຕນ	-	Bortene district	-
18	ທົ່ງມີໄຊ	-	Thongmyxay district	-
19	ພຽງ	-	Phiang district	-
20	ຫມອກໃຫມ່	ຊຽງຂວາງ	Morkmay district	Xieng Khoang

21	ພູກູດ	-	Phookood district	-
22	ຜາໄຊ	-	Phaxay district	-
23	ໂພນໂຮງ	ວຽງຈັນ	Phonhong district	Vientiane
24	ວັງວຽງ	-	Vangvieng district	-
25	ວຽງຄຳ	-	Viengkham district	-
26	ທຸລະຄົມ	-	Thoulakhom district	-
27	ແກ້ວອຸດົມ	-	Keo oudom district	-
28	ກາສີ	-	Kasy district	-
29	ຊະນະຄາມ	-	Xanakharm district	-
30	ຫິນຫົບ	-	Hinherb district	-
31	ຫາກຊາຍຟອງ	ນະຄອນຫລວງວຽງຈັນ	Hadxaifong district	Vientiane Capital
ໂຟ	ປາກງື່ມ	-	Pakngum district	-
33	ນາຊາຍທອງ	-	Naxaithong district	-
34	ໄຊທານີ	-	Xaythany district	-
35	ປາກຊັນ	ບໍລິຄຳໄຊ	Paksan district	Borikhamxay
36	ປາກກະດິງ	-	Pakkading district	-
37	ທ່າພະບາດ	-	Thaphabath district	-
38	ທ່າແຂກ	ຄຳມ່ວນ	Thakhek district	Khammuane
39	ຫິນບູນ	-	Hinboon district	-
40	ເຊບັ້ງໄຟ	-	Xebangfay district	-
41	ຫນອງບົກ	-	Nongbok district	-
42	ອຸທຸພອນ	ສະຫວັນນະເຂດ	Outhoomphone district	Savannakhet
43	ສອງຄອນ	-	Songkhone district	-
44	ຈຳພອນ	-	Atsaphangthong district	-
45	ອາດສະພັງທອງ	-	Atsaphangthong district	-
46	ໄຊບູລີ	-	Xaybuly district	-
47	ອາດສະພອນ	-	Atsaphone district	-
48	ໄຊພູທອງ	-	Xayphoothong district	-
49	ລະມາມ	ເຊກອງ	Lamarm district	Sekong
50	ທ່າແຕ່ງ	-	Thateng district	-
51	ນະຄອນເພັງ	ສາລະວັນ	Nakhonepheng district	Saravane
52	ຕະໂອ້ຍ	-	Taoi district	-
53	ຄົງເຊໂດນ	-	Khongxedone district	-
54	ເລົ້າງາມ	-	Laongarm district	-

55	ວາປີ	-	Vapy district	-
56	ສາລະວັນ	-	Saravane district	-
57	ຊະນະສົມບູນ	ຈຳປາສັກ	Sanasomboon district	Champasak
58	ປາກຊ່ອງ	-	Pakxong district	-
59	ໂພນທອງ	-	Phonthong district	-
60	ໂຂງ	-	Khong district	-
61	ຈຳປາສັກ	-	Champasuck district	-
62	ສາມະຄີໄຊ	ອັດຕະປື	Samakkhixay district	Attapeu
63	ສະຫມານໄຊ	-	Sanamxay district	-

Zone III

ລຳດັບ Number	ຊື່ເມືອງ	ຊື່ນະຄອນຫລວງ, ແຂວງ ແລະ ເຂດພິເສດ	Codes for District	Code for Province and capital
1	ຫລວງພະບາງ	ຫລວງພະບາງ	Luangprabang district	Luangprabang
2	ຈັນທະບູລີ	ນະຄອນຫລວງວຽງຈັນ	Chanthabuly district	Vientiane Capital
3	ສີໂຄດຕະບອງ	-	Sikhottabong district	-
4	ໄຊເສດຖາ	-	Xaysetha district	-
5	ສີສັດຕະນາກ	-	Sisattanak district	-
6	ຄັນທະບູລີ	ສະຫວັນນະເຂດ	Khanthabouly, district	Savannakhet
7	ປາກເຊ	ຈຳປາສັກ	Pakse district	Champasack

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
	<u>Agriculture</u>	
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.)
	<u>Promotion of Plantation, Logging and Related Service Activities</u>	
0200	Promotion of plantation and related service activities	2.)
	<u>Industries, Handicraft, Mining</u>	
	-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	*.)
	<u>Manufacture of Food Products and Beverage</u>	
1511	Production, processing and preserving of meat and meat product	2.) 3.)

1512	Processing and preserving of fish and fish product	2.) 3.)
1513	Processing and preserving of fruit and vegetables	2.) 3.)
1514	Manufacture of vegetable and animal oils and fats	2.) 3.)
1520	Manufacture of milk (<i>dairy</i>) products	2.) 3.)
1531	Factory undertaking on production from agriculture products	3.)
1532	Manufacture of starches and starch products	3.)
1533	Processing of animal foods	3.)
1541	Manufacture of bakery products	3.)
1542	Manufacture of sugar	3.)
1544	Manufacture of noodle products	3.)
1549	Animal slaughterhouse, manufacture of fish sauce, vinegar, tomato sauces, shrimp paste, seasoning powder and other food products	3.)
1551	Distilling, rectifying, and blending of spirit ethyl alcohol product	3.)
1551	Manufacture of all type of alcohol	3.)
1553	Manufacture of beer	3.)
1554	Manufacture of soft drink, non-alcoholic beverage, mineral water and pure drinking water	3.)
1600	Manufacture of cigarette	3.)
	<u>Manufacture of Textile</u>	
1711	Preparation and spinning of textile fiber, weaving of textile	2.) 3.)
1712	Production of textile (<i>clothes</i>)	1.) 2.) 3.)
172	Manufacture of other textile, except toys	1.) 2.) 3.)
1729	Manufacture of toys	1.) 3.)
	<u>Manufacture of Wearing Apparel, Dressing and Dyeing of Fur</u>	
1810	Manufacture of wearing apparel, except fur apparel	1.) 3.)
1820	Dressing and dyeing of fur, manufacture of fur material	1.) 2.) 3.)
	<u>Manufacture of Leather, Luggage, Handbags, Footwear and Products from Tanned Leather</u>	
1911	Manufacture of footwear and other leather items	2.) 3.)
1912	Manufacture of material from tanned leather	2.) 3.)
1920	Manufacture of footwear	2.) 3.) 4.)
	<u>Manufacture of Wood, Products of Wood, except Furniture, Rattan Products, Rice Straw and Plaiting Material</u>	
202	Manufacture of wood and wood product	0.)
2021	Manufacture of peel-wood, veneer sheets, manufacture of plywood, laminboard, particle board and other panels and board	2.) 3.)
2022	Manufacture of wood for construction and window frame for house construction	0.)
2023	Manufacture of wooden container, wooden cover	0.)
2022	Manufacture of flooring parquets	0.)
2029	Manufacture of other product of wood; specific material of rattan, rice straw and plaiting material	0.)

	<u>Manufacture of Paper and Paper Products</u>	
2101	Manufacture of pulp, paper and paperboard	3.)
	<u>Manufacture of Chemicals and Chemical Products</u>	
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.)
	<u>Manufacture of other Non-metallic Mineral Products</u>	
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.)
	<u>Manufacture of Basic Metals</u>	
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.)
	<u>Manufacture of Machinery and Equipment Not Elsewhere Classified</u>	
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.)
	<u>Manufacture of Electrical Machinery and Electrical Equipment Not Elsewhere Classified</u>	
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.)
	<u>Manufacture of other Transportation Equipments</u>	
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)	
	<u>Manufacture of Furniture</u>	
3610	Manufacture of furniture, households	3.)
3691	Manufacture of brass, silver and gold	0.)
3692	Manufacture of musical instrument	3.)
4010	Production, collection and distribution of electricity	5.)
4020	Manufacture of gas, distribution of gas through main pipe	6.)
4030	Stream and hot water supply	6.)
	<u>Collection, Purification and Distribution of Water</u>	
4100	Collection, Purification and Distribution of Water	5.)
	<u>Construction</u>	
4510	Construction site clearing (location)	0.)
4520	Building of complete construction or a part construction; civil engineering	0.)
4530	Installation	0.)
4540	Building completion	0.)
4550	Renting of construction vehicles or demolition of construction equipment with controller	0.)
	<u>Trading</u>	
5010	Sale of motor vehicle	0.)
5020	Maintenance and repair of motor vehicles	0.)
5030	Sale of spare part and motor vehicle components	0.)
5040	Sale, maintenance, and repair of motorcycle and its component	0.)
5050	Retail sale of automotive fuel	0.)
	<u>Wholesale and Trade Agent, except Motor Vehicles and Motorcycles</u>	
5121	Wholesale of agriculture raw material and live animal	0.)
5122	Wholesale of beverage and tobacco	0.)
5131	Wholesale of textile, clothes and shoes	0.)
5139	Wholesale of other households	0.)
5142	Wholesale of iron and metal mining	0.)
5143	Wholesale of construction equipment and tools for repairing of heavy vehicles, plumbing and heating equipment and component	0.)
5149	Wholesale of other reserved products and waste	0.)
5150	Wholesale of machineries, equipment and component	0.)
5190	Other wholesale	0.)
	<u>Retail Trade</u>	
5231	Retail sale of pharmaceutical and medical goods, cosmetic and	0.)

	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.)
	<u>Hotels and Restaurants</u>	
5510	Hotel with 30 rooms and more than 3 stars standard	7.)
5520	General restaurant, bar and entertainment	0.)
	<u>Land Transport</u>	
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.)
	<u>Water Transport</u>	
6110	Sea and coastal sea transport	7.)
6220	Water transport	7.)
	<u>Air Transport</u>	
6210	Scheduled air transport	7.)
6220	Non-scheduled air transport	7.)
	<u>Supporting and Service Transport Activities, Activities of Travel Agencies</u>	
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.)
	<u>Post and Telecommunication</u>	
6411	National post activities	0.)
6412	Courier activities other than national post activities	0.)
6420	Telecommunication	3.)
	<u>Financial Intermediation, except Insurance and Pension Funding</u>	
6519	Monetary and other services	0.)
6591	Financial leasing	0.)
6592	Other credit granting	0.)
6599	Financial services	0.)

	<u>Insurance and Pension Funding</u>	
6601	Life insurance	0.)
6602	Pension funding	0.)
6603	Other insurances	0.)
	<u>Activities Auxiliary to Financial Intermediation</u>	
6720	Activities auxiliary to insurance and pension funding	0.)
	<u>Land (Real estate) Activities</u>	
7010	Activities to land and construction items (immovable property) owned or leased	0.)
7020	Activities to land and construction items (movable property) based on payment of rent or contract	0.)
	<u>Renting of Machineries and Equipments</u>	
7111	Renting of land transport equipment	0.)
7112	Renting of water transport equipment	0.)
7113	Renting of air transport equipment	0.)
7121	Renting of agriculture machineries and equipments	0.)
7122	Renting of construction machineries and equipment and civil engineering	0.)
7123	Renting of machineries and office equipment (including computer)	0.)
7129	Renting of other machineries and equipment not elsewhere classified	0.)
	<u>Renting of Machineries and Equipments</u>	
7130	Renting of personal and household goods not elsewhere classified	0.)
	<u>Computer and Related Activities</u>	
7210	Hardware consultancy	0.)
7220	Software consultancy and supply	3.)
7230	Data processing	0.)
7240	Data base activities	0.)
7250	Maintenance and repairing of office equipment, accounting and computing machineries	0.)
7290	Other activities related to computer	0.)
	<u>Research and Development</u>	
7310	Research and experimental development on natural science	3.)
7320	Research and experimental development on social science and humanities science	3.)
	<u>Other Business Activities</u>	
7411	Legal activities	0.)
7421	Architecture, engineering and consulting activities	0.)

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.)
	<u>Public Administration, Self-Administration; Social Security</u>	
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.)
	<u>Education</u>	
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.)
	<u>Public Health and Social Work</u>	
8511	Hospital activities	4.)
8512	Medical and dental practice activities	0.)
8519	Other human health treatment activities	4.)
8520	Veterinary activities	4.)
8531	Social work with accommodation	0.)
8532	Social work without accommodation	0.)
	<u>Sewages Disposal, Sweep, Cleaning and Similar Activities</u>	
9000	Sewages Disposal, Sweep, Cleaning and Similar Activities	0.)
	<u>Entertainment, Culture and Sports</u>	
9211	Production and distribution of cinema (<i>movies</i>) and video	0.)
9212	Movie projection	0.)
9213	Radio and television activities	0.)
9214	Dramatic art, music and other art activities	0.)
9219	Other entertainment activities not elsewhere classified	0.)
9220	New agencies activities	0.)
9231	Library and exhibition activities	4.)
9233	Botanical, zoo and environment reserve activities	3.)
9241	Sporting activities	4.)

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

Annex 3 Investment Opened Activities (Category 1)
Article 23 of the Decree on Implementation of the Law on Promotion
of Foreign Investment)

ISIC Code	Activities
	<u>Agriculture, Hunting and Related Service Activities</u>
0111	Growing of cereals and other crop not elsewhere classified
0112	Growing of vegetable, horticultural specialties and nursery product
0113	Growing of fruit tree, nuts and tree for beverage, spice crop processing
0121	Farming of cattle, pigs, sheep, horse; dairy farming
0122	Other animal farming, production of animal product not elsewhere classified
0130	Growing of crops combined with farming of animal
0140	Agricultural and animal husbandry service activities, except veterinary activities
0500	Fishing and related services to fishing, non-alcoholic beverage, mineral water and pure drinking water
0502	Operation of fish hatcheries in the Mekong River and its tributaries
	<u>Manufacture of Food Products and Beverage</u>
1422	Extraction of salt
1511	Production, processing and preserving of meat and meat product
1512	Processing and preserving of fish and fish products
1513	Processing and preserving of fruit and vegetables
1514	Manufacture of vegetable and animal oils and fats
1520	Manufacture of milk (<i>dairy</i>) products
1531	Factory undertaking on production from agriculture products
1532	Manufacture of starches and starch products
1533	Processing of animal foods
1541	Manufacture of bakery products
1542	Manufacture of sugar (not related to land concession right which over its right)
1544	Manufacture of noodle products
1554	Manufacture of soft drink, non-alcoholic beverage, mineral water and pure drinking water
1549	Animal slaughterhouse, manufacture of fish sauce, inegar, tomato sauces, shrimp paste, seasoning powder and other food products
1551	Distilling, rectifying, and blending of spirit ethyl alcohol product
	<u>Manufacture of Textile</u>
-	Local handicraft of ethnic people
1711	Preparation and spinning of textile fiber, weaving of textile
1712	Production of textile (<i>clothes</i>)
172	Manufacture of other textile, except doll
1729	Manufacture of doll Manufacture of other products from rice straw, hay and plaiting material
	<u>Manufacture of Wearing Apparel, Dressing and Dyeing of Fur</u>

1810	Manufacture of wearing apparel, except fur apparel
1820	Dressing and dyeing of fur, manufacture of fur material
	<u>Manufacture of Leather, Luggage, Handbags, Footwear and Products from Tanned Leather</u>
1911	Manufacture of footwear and other leather items
1912	Manufacture of material from tanned leather
1920	Manufacture of footwear
	<u>Manufacture of Paper and Paper Products</u>
2101	Manufacture of pulp, paper and paperboard (not related to forest or land concession)
	<u>Manufacture of Chemicals and Chemical Products</u>
2412	Manufacture of fertilizer and nitrogen compound
2419	Natural coloring factory
2421	Manufacture of pesticide
2422	Manufacture of paint, lacquer, printing ink and glue
2424	Manufacture of washing power, soap, perfume, detergent and other cosmetics
	<u>Manufacture of Rubber and Plastic</u>
2511	Manufacture of rubber tire and tubes, retread tire
2519	Manufacture of other rubber products
2520	Manufacture of plastic, plastic products, PVC pipe, PVC hook
	<u>Manufacture of other Non-metallic Mineral Products</u>
2692	Manufacture of brick, roof tile, ceramics
2694	Manufacture of cement, lime and construction material
2695	Manufacture of concrete and roofing gypsum
	<u>Manufacture of Basic Metals</u>
2710	Manufacture of steel bar (not related to mine concession)
2720	Manufacture of basic precious metal (not related to mine concession)
2731	Manufacture of casting of iron and steel (not related to mine concession)
2732	Casting of non-ferrous metal (not related to mine concession)
	<u>Manufacture of Machinery and Equipment Not Elsewhere Classified</u>
2921	Manufacture of assembling plant of agricultural machineries (tractor, rice harvest machine, etc)
	<u>Manufacture of Electrical Machinery and Electrical Equipment Not Elsewhere Classified</u>
3110	Manufacture of electrical equipment (electrical motor, generator)
3130	Manufacture of electrical wire
3150	Manufacture of electric bulb, lamp and lighting equipment

	<u>Manufacture of other Transportation Equipments</u>
3599	Assembling of agricultural transportation vehicle
	<u>Manufacture of Furniture; Not Elsewhere Classified</u>
3610	Manufacture of furniture, households
3692	Manufacture of musical instrument
4030	Stream and hot water supply
	<u>Trading</u>
5020	Maintenance and repair of motor vehicles
5030	Sale (<i>trade</i>) of spare part and motor vehicle components
5040	Sale, maintenance, and repair of motorcycle and its component
5050	Retail sale of automotive fuel
5121	Wholesale of agriculture raw material and live animal
	<u>Retail Trade (shall have shareholding with domestic investors)</u>
5231	Retail sale of pharmaceutical and medical goods, cosmetic and hygiene goods
5232	Retail sale of textile, clothes, shoes and leather goods
5233	Retail sale of tools and household equipment
5234	Retail sale of repair tools, paint and glass goods
5239	Other retail sale specialized separate in store
5251	Retail sale via mail order
	<u>Services</u>
-	Camping site and other provision of short stay
5520	General restaurant, bar and entertainment
-	Provincial transport goods
6022	Passenger land transport (within the province)
6120	Provincial transport goods
-	Passenger transport within the province
	<u>Supporting and Service Transport Activities, Activities of Travel Agencies</u>
6302	Storage and inventory which is domestic origin
6303	Other supporting for transportation activities (service for shifting (<i>transit</i>) goods)
6304	Activities of travel agencies and tour operator (wait for specific regulation)
6309	Activities of other transport agencies
7111	Renting of land transport equipment
7112	Renting of water transport equipment
7121	Renting of agriculture machineries and equipments
7122	Renting of construction machineries and equipment and civil engineering
7123	Renting of machineries and office equipment (including computer)
7250	Maintenance and repairing of office equipment, accounting and computing machineries

	<u>Other Business Activities</u>
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
	<u>Public Administration, Self-Administration; Social Security</u>
7513	Administration and supporting to more efficiency operation of business
	<u>Education</u>
8021	Higher secondary education
8022	Technical and vocational secondary education
8090	Adult and other education
	<u>Sewages Disposal, Sweep, Cleaning and Similar Activities</u>
9000	Sewages Disposal, Sweep, Cleaning and Similar Activities
	<u>Entertainment, Culture and Sports</u>
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)

ISIC Code	Activities	Condition
	<u>Agriculture, Hunting and Related Service Activities</u>	
0150	Hunting, trapping, wildlife propagation including related service activities	1.) 2.)
	<u>Forestry, Logging and Related Service Activities</u>	
0200	Forestry, logging and related service activities	1.) 2.) (closed for logging)
0501	Operation of fish hatcheries in the Mekong River	
0503	Production and processing of local fishes	1.) 2.)
	<u>Industries, Handicraft, Mining</u>	
1010	Extraction and processing of anthracite (<i>hard coal</i>)	2.) 7.)
1020	Extraction and processing of lignite	2.) 7.)
1030	Extraction and processing of peat	2.) 7.)
1110	Extraction of petroleum and natural gas	2.) 7.)
1120	Service activities in relation to oil and gas (excluding surveying)	2.) 7.)
1200	Extraction of uranium and thorium	2.)
1310	Extraction of iron ores	2.) 7.)
1320	Extraction of non-ferrous metal ores	2.) 7.)
1410	Quarrying of stone, sand and white clay	2.) 7.)
1421	Extraction of mine for chemical and mineral production and to be fertilizer product	2.) 7.)
1429	Other extraction of mining not elsewhere classified	2.) 7.)
1551	Manufacture of all type of alcohol	3.) 5.) and/or 6.)
1553	Manufacture of beer	3.) 5.)
1600	Manufacture of cigarette	16.)
202	Manufacture of wood and wood product	17.)
	<u>Manufacture of Wood, Products of Wood, except Furniture, Rattan Products, Rice Straw and Plaiting Material</u>	
2021	Manufacture of peel-wood, veneer sheets, manufacture of plywood, laminboard, particle board and other panels and board	17.)
2022	Manufacture of wood for construction and window frame for house construction	17.)
2023	Manufacture of wooden container (container), wooden cover	17.)
2022	Manufacture of flooring parquets	17.)
2029	Manufacture of other product of wood; specific material of rattan,	17.)

	rice straw and plaiting material	
24	Manufacture of chemical	10.)
2423	Manufacture of medicines	3.) 5.) and/or 6.)
2429	Manufacture of psychotropic substance	18.)
34	Manufacture of all types of motor vehicle (except vehicle assemble factory and rehabilitation of second hand vehicle)	3.) 5.) and/or 6.)
3691	Manufacture of brass, silver and gold	1.)
4010	Production, collection and distribution of electricity	2.)
4020	Manufacture of gas, distribution of gas through main pipe	9.)
	<u>Water Supply Service</u>	
4100	Water supply services	8.)
	<u>Construction</u>	
4510	Construction site clearing (location)	1.)
4520	Building of complete construction or a part construction; civil engineering	1.)
4530	Installation	1.)
4540	Building completion activities	1.)
4550	Renting of construction vehicles or demolition of construction equipment with equipment controller	1.)
	<u>Trading</u>	
5010	Sale of motor vehicle	1.) and/or 11.)
	<u>Wholesale and Trade Agent, except Motor Vehicles and Motorcycles</u>	
5122	Wholesale of beverage and tobacco	11.) 3.)
5131	Wholesale of textile, clothes and shoes	11.) 3.)
5139	Wholesale of other households	11.)
5142	Wholesale of iron and metal mining	11.)
5143	Wholesale of construction equipment and tools for repairing of heavy vehicles, plumbing and heating equipment and component	11.)
5149	Wholesale of other reserved products and waste	1.)
5150	Wholesale of machineries, equipment and component	11.) 3.)
5190	Other wholesale	11.)
	<u>Hotels and Restaurants</u>	
5510	Hotel with more than 51 rooms	1.) 12.)
	<u>Land Transport</u>	
6010	Railway transportation goods transport within the country (between province to province)	1.) 2.)

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.)
	<u>Water Transport</u>	
6110	Sea and coastal sea transport Goods transport between the country Passenger transport between the country	1.) 2.)
	<u>Air Transport</u>	
6210	Scheduled air transport	1.) 2.)
6220	Non-scheduled air transport	1.) 2.)
	<u>Supporting and Service Transport Activities, Activities of Travel Agencies</u> Storage and inventory which is external (<i>international</i>) origin	
	<u>Post and Telecommunication</u>	
6411	National post activities	1.)
6412	Courier activities other than national post activities	1.)
6420	Telecommunication	2.)
	<u>Financial Intermediation, except Insurance and Pension Funding</u>	
6519	Monetary and other services	1.)
6591	Financial leasing	1.)
6592	Other credit granting	1.)
6599	Financial services	1.)
	<u>Insurance and Pension Funding</u>	
6601	Life insurance	2.)
6602	Pension funding	1.)
6603	Other insurances	2.)
	<u>Activities Auxiliary to Financial Intermediation</u>	
6720	Activities auxiliary to insurance and pension funding	1.)
	<u>Land (Real estate) Activities</u>	
7010	Activities to land and construction items (immovable property) owned or to be leased	14.)
7020	Activities to land and construction items (movable property) based on payment of rent or contract	1.)

	<u>Renting of Machineries and Equipments</u>	
7113	Renting of air transport equipment	1.)
7129	Renting of other machineries and equipment not elsewhere classified	1.)
	<u>Computer and Related Activities</u>	
7240	Data base activities	1.)
7290	Other activities related to computer	1.)
	<u>Research and Development</u>	
7310	Research and experimental development on natural science	2.)
7320	Research and experimental development on social science and humanities science	2.)
	<u>Other Business Activities</u>	
7411	Legal activities	1.)
7412	Accounting, book-keeping, auditing activities; tax consultancy	1.)
7422	Technical testing (<i>experiment</i>) and analysis	2.)
7491	Labor service	1.)
7494	Photographic activities	1.) 2.)
7499	Other business activities not elsewhere classified	1.)
	<u>Public Administration, Self-Administration; Social Security</u>	
7511	Public service activities (security service,...)	1.)
7512	Service activities to public health office, education, culture and other social services excluding social welfare	1.)
7514	Service activities for the state administration	1.)
7530	Social welfare activities	1.)
	<u>Education</u>	
8030	Higher education and institute	1.)
	<u>Public Health and Social Work</u>	
8511	Hospital and clinic activities	1.)
8512	Medical, pharmaceutical and dental treatment activities	1.)
8519	Health care activities	1.)
8520	Veterinary activities	1.)
8531	Social work with accommodation	1.)
8532	Social work without accommodation	1.)
	<u>Entertainment, Culture and Sports Activities</u>	
9211	Production and distribution of cinema (<i>movies</i>) and video	1.)
9212	Movie projection (<i>records</i>)	1.)
9213	Radio broadcast and television activities	1.)
9214	Dramatic art, music and art activities	1.)

9219	Other entertainment activities not elsewhere classified	1.)
9220	News agencies activities	1.)
9231	Library and exhibition activities	1.)
9249	Other entertainment activities	1.)
	<u>Other Service Activities</u>	
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.)
	<u>International Organization in Lao PDR</u>	
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
	<u>Industries, Handicraft</u>
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
	<u>Financial Intermediation</u>
6511	Central bank
	<u>Other Business Activities</u>
7492	Investigation and security activities
	<u>Public Administration, Self-Administration; Social Safety</u>
7521	Foreign affair
7522	National defense (<i>security</i>)
7523	Public order and safety activities
	<u>Activities of Membership Organization Not Elsewhere Classified</u>
9192	Activities of political organization
	<u>Other Services Activities</u>
9303	Funeral and related activities
	<u>Education</u>
-	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

ເອກະສານຊ້ອນທ້າຍທີ 6
ແບບຟອມຕິດຕາມ ແລະ ປະເມີນຜົນການລົງທຶນ

Annex 6

Foreign Investment Monitoring and Evaluation Form

(ມາດຕາ 57 ຂອງດໍາລັດຈັດຕັ້ງປະຕິບັດ ກົດໝາຍວ່າດ້ວຍການສົ່ງເສີມການລົງທຶນຕ່າງປະເທດ)

(Article 57 of the Decree on Implementation of the Law on Promotion of Foreign Investment)

1. ຊື່, ກິດຈະການ ແລະ

ໃບອະນຸຍາດຕ່າງໆ

* ຊື່ບໍລິສັດ ຫລື ໂຄງການ:

Name of Company or Project:

<u>ຊື່ເປັນພາສາລາວ</u> <hr/>
<u>Name in English</u> <hr/>

* ກິດຈະການ:

Business Activity(ies)

--

* ໃບອະນຸຍາດລົງທຶນເລກທີ, ລົງວັນທີ:

Foreign Investment License No. & Date:

No.: _____, Date: _____

• ໃບທະບຽນວິສາຫະກິດເລກທີ, ລົງວັນທີ:

Business License No. & Date:

No.: _____, Date: _____

• ໃບທະບຽນອາກອນເລກທີ,

ລົງວັນທີ:

• Tax License No. & Date:

No.: _____, Date: _____

2. ທີ່ຕັ້ງ * ຫ້ອງການ

Office Address:

ເບີໂທ; Phone No:

ແຟັກ; Fax No:

Email:

• ທີ່ຕັ້ງກິດຈະການ ຫລື ໂຄງການ

(ກໍລະນີບໍ່ຢູ່ບ່ອນດຽວກັບຫ້ອງການ) _____
 Project Location, if different _____
 From Office Address _____
 ເບີໂທ; Phone No: _____
 ແຟັກ; Fax No: _____

3. ສະພາບຂອງການດໍາເນີນກິດຈະການ; Progress/Status of Activities

ປະຈຸບັນ ພວມຢູ່ໄລຍະ; at this time:

- ກໍ່ສ້າງ ຫລື ກະກຽມສະຖານທີ່, Construction or Preparation of Building/Factory/Office
- ຕິດຕັ້ງເຄື່ອງຈັກ, ອຸປະກອນຮັບໃຊ້ຕ່າງໆ; Installation of Machineries/Equipments
- ທົດລອງ; Test Run Operation
- ດໍາເນີນກິດຈະການຢ່າງເປັນປົກກະຕິ; Normal Business Operation
- ຢຸດກິດຈະການ (ກະລຸນາອະທິບາຍຫຍໍ້ສາຍເຫດຂອງການຢຸດສະຖັກ); Business became standstill, please give reasons: _____

- ຫລື ອື່ນໆ; Others; please clarify: _____

4. ດ້ານແຮງງານ Employment

ລາຍການ/Items	ຈຳນວນແຮງງານຄົນລາວ		ຈຳນວນແຮງງານຕ່າງປະເທດ
	Number of Lao Employees		No. of Expatriate Personnel
	ທັງໝົດ Total	ຍິງ Female	ທັງໝົດ Total
1. ຜູ້ອຳນວຍການ, ຜູ້ບໍລິຫານ, ຊ່ຽວຊານ, ວິສາວະກອນ, Directors, Managers, Experts, Engineers, Professionals			
2. ພະນັກງານຫ້ອງການ, ເລຂານຸການ, ກຳມະກອນຊຳນານງານ; Office Clerk, Skilled Workers,			
3. ແຮງງານຮັບຈ້າງ, ສັນຍາຈ້າງ, Laborers			
ລວມ ; Sum			

ຫມາຍເຫດ : ເພື່ອຄວາມກະຈ່າງແຈ້ງ ໃນການຈັດແບ່ງກຸ່ມຂອງແຮງງານ ກະລຸນາເບິ່ງຂໍ້ແນະ ນຳ ຢູ່ຫນ້າສຸດທ້າຍ.

Note : Please see explanations at the last page

5. ດ້ານທຶນ Investment Capital

- * ທຶນທັງໝົດ (ຕາມການອະນຸຍາດລົງທຶນ) _____ \$US
Investment Capital (as of Investment License):
- * ທຶນຈົດທະບຽນ Registered Capital:

ປີ	ກ່ອນປີ 2004, before 2004	ປີ 2004
1. ທຶນທີ່ໄດ້ນຳເຂົ້າມາ ແລ້ວ inflow of capital	<ul style="list-style-type: none"> • ເປັນເງິນສົດ (cash): _____ • ເປັນວັດຖຸ (Equipment/Materials): _____ 	<ul style="list-style-type: none"> • ເປັນເງິນສົດ (cash): _____ • ເປັນວັດຖຸ (Equipment/Materials): _____
2. ໄດ້ນຳເງິນທຶນອອກຈາກ ສປປ ລາວ outflow of capital	<ul style="list-style-type: none"> • ເປັນເງິນສົດ (cash): _____ • ເປັນວັດຖຸ (Equipment/Materials): _____ 	<ul style="list-style-type: none"> • ເປັນເງິນສົດ (cash): _____ • ເປັນວັດຖຸ (Equipment/Materials): _____

6. ຕົວເລກການດຳເນີນທຸລະກິດ Financial Data

Description ລາຍການ	ກ່ອນປີ 2004 ຖ້າມີ, before 2004 if available	ປີ 2004
1. ລາຍຮັບທຸລະກິດລວມ Total revenues: - ລາຍຮັບຈາກການສົ່ງອອກ, revenues from export:	_____ \$US _____ \$US	_____ \$US _____ \$US
2. ລາຍຈ່າຍທຸລະກິດລວມ (ຊື່ນເບື້ອງໃນປີ) Total Expenses - ລາຍຈ່າຍຊື້ວັດຖຸດິບຢູ່ພາຍໃນປະເທດ expenses for local raw materials	_____ \$US _____ \$US	_____ \$US _____ \$US
3. ກຳໄລ/ຂາດທຶນ Profit/Lost		
4. ມູນຄ່າຊັບສິນຂອງວິສາຫະກິດ (ຕາມໃບສະຫລຸບຊັບສິນບັດທ້າຍປີ) total assets (as of asset statement at the end of the year)		

7. ການປະຕິບັດພັນທະພາສີອາກອນ Duties and Taxes paid

Description ລາຍການ	ກ່ອນປີ 2004, before 2004	ປີ 2004
ອາກອນກຳໄລ Profit Tax		
ອາກອນຕົວເລກທຸລະກິດ Turn Over Tax		
ອາກອນເງິນເດືອນ Salary Tax		
ຄ່າທຳນຽມ ນຳເຂົ້າວັດຖຸອຸປະກອນ Import Duty fee		
ອື່ນໆ ...Other....		

8. ພາກສະເໜີປະກອບຄຳເຫັນ; Suggestions, Recommendations:

.....
ທີ່ At ວັນທີ Date

ເຊັນ ແລະ ປະທັບຕາຜູ້ອຳນວຍການ Seal & Signature of Director/Manager

ຂໍ້ແນະນຳການຂຽນຟອມ

1. ກະລຸນາຂຽນຊື່ ເປັນພາສາລາວ ແລະ ພາສາອັງກິດ ໂດຍສອດຄ່ອງກັບໃບອະນຸຍາດລົງທຶນ.
2. ກິດຈະການເຄື່ອນໄຫວ ໃຫ້ຖືເອົາຕາມທີ່ລະບຸໄວ້ໃນໃບອະນຸຍາດລົງທຶນ, ກໍລະນີກຸ່ມບໍລິສັດໃຫຍ່ ຫາກມີຫລາຍກິດຈະການທີ່ມີໃບອະນຸຍາດລົງທຶນແຍກສະເພາະ ແຕ່ລະກິດຈະການ ໃຫ້ປະກອບແບບຟອມນີ້ ແຍກຕາມໃບອະນຸຍາດລົງທຶນທີ່ມີຢູ່.
3. ກະລຸນາບອກທີ່ຢູ່ຫ້ອງການລະອຽດ ເປັນຕົ້ນແມ່ນ: ເຮືອນເລກທີ, ຖະໜົນ, ບ້ານ, ເມືອງ ແລະ ແຂວງ ພ້ອມດ້ວຍເລກໂທລະສັບ/ແຟັກ.
4. ສຳລັບຈຳນວນແຮງງານ ໃຫ້ຖືເອົາຈຳນວນແຮງງານ ສະເຫລ່ຍໃນປີ,

* ຜູ້ອຳນວຍການ, ຜູ້ບໍລິຫານ ຫມາຍເຖິງຜູ້ອຳນວຍການທົ່ວໄປ, ຫົວໜ້າໂຄງການ, ຫົວໜ້າ ບໍລິສັດ, ຫົວໜ້າຝ່າຍໃນບໍລິສັດ ເຊັ່ນ, ຫົວໜ້າຝ່າຍຜະລິດ, ຫົວໜ້າຝ່າຍການຕະຫລາດ ແລະ ຜູ້ອຳນວຍການ ຫລື ຜູ້ບໍລິຫານອື່ນໆ.

* ຊ່ຽວຊານ, ວິສາວະກອນ ຫມາຍເຖິງຜູ້ຊ່ຽວຊານໃນວິຊາສະເພາະໃດໜຶ່ງ ເປັນຕົ້ນແມ່ນນັກ ວິສາວະກອນ, ນັກອອກແບບ, ນັກກິດຫມາຍ, ອາຈານສອນ, ນັກວິທະຍາສາດ, ແພດຫມໍ ແລະ ຜູ້ຊ່ຽວຊານດ້ານວິຊາການອື່ນໆ.

- * ພະນັກງານທ້ອງຖານ, ເລຂານຸການ ຫມາຍເຖິງພະນັກງານເຮັດວຽກທ້ອງຖານເຊັ່ນ:
ເລຂານຸ ການ, ສະຫມຽນ, ພະນັກງານຝ່າຍຂາຍ, ພະນັກງານສົ່ງເອກະສານ, ພິມດິດ ແລະ ພະນັກງານທ້ອງຖານອື່ນໆ.
 - * ກຳມະກອນຊຳນານງານ ຫມາຍເຖິງຜູ້ເຮັດວຽກດ້ວຍເທື່ອແຮງ ແຕ່ມີຄວາມຊຳນານງານ
ຫລື ມີວິຊາສະເພາະອັນຈຳເປັນ ສຳລັບຕຳແໜ່ງງານທີ່ຮັບຜິດຊອບຢູ່ເຊັ່ນ: ກຳມະກອນ
ໃນໂຮງຈັກ ໂຮງງານ, ກຳມະກອນບໍ່ແຮ່, ຊ່າງໂບກ, ຊ່າງກໍ່, ພໍ່ຄົວ-ແມ່ຄົວ, ພະນັກງານ
ເສີບໃນຮ້ານອາຫານ, ຄົນຂັບລົດ, ຊາວກະສິກອນ, ຊາວສວນ, ຊາວປະມົງ ແລະ ກຳມະ
ກອນຊຳນານງານອື່ນໆ.
 - * ແຮງງານຮັບຈ້າງ ຫມາຍເຖິງແຮງງານທົ່ວໄປທີ່ບໍ່ມີວິຊາສະເພາະ, ບໍ່ມີຄວາມຊຳນານງານ
ແລະ ເຮັດວຽກຮັບຈ້າງດ້ວຍເທື່ອແຮງເທົ່ານັ້ນເຊັ່ນ: ຜູ້ຊ່ວຍວຽກທົ່ວໄປ, ຄົນອານາໄມ,
ຄົນຍາມປະຕູ, ແຮງງານກສ້າງ ແລະ ແຮງງານຮັບຈ້າງອື່ນໆ ທີ່ບໍ່ມີວິຊາສະເພາະ.
5. ຂໍ້ມູນດັ່ງກ່າວ ແມ່ນເພື່ອເກັບກຳໂຕເລກສະຖິຕິ ແລະ ຈະຮັກສາໄວ້ເປັນຄວາມລັບ ຂອງບໍ
ລິສັດ. ຖ້າທ່ານຕ້ອງການຄຳອະທິບາຍເພີ່ມເຕີມ ກະລຸນາຕິດຕໍ່ ກົມສົ່ງເສີມ ແລະ ຄຸ້ມຄອງ
ການລົງທຶນພາຍໃນ ແລະ ຕ່າງປະເທດ, ຖະໜົນ ຫລວງພະບາງ ນະຄອນຫລວງວຽງຈັນ,
ໂທ (021) 217 012, 217 005 ແຟັກ: (021) 215 491.

Explanations

1. Please indicate the company name both in Lao and English and in compliance with the foreign investment license.
2. If a group of companies has several investment licenses due to different activities, each license shall have one separate report.
3. Please provide full office address, particularly house number, name of street, village, district and province, together with phone and fax number.
4. For employment figures, please provide number of employees on average of the year.
 - Directors/Managers include general managers, project managers, directors, company's department managers for example: production department manager, marketing manager and other directors and managers.
 - Experts, engineers (professionals) mean professionals particularly engineers, architects, technicians, legal professionals, teaching professionals, science professionals, medical doctors, nursing professionals and other professionals.
 - Office clerks means secretaries, cashiers, mail clerk, keyboard operating clerk and other clerks.
 - Skilled workers mean workers which have some skills or some knowledge necessary for their work such as workers in the factories, building finishers, miners, housekeepers, restaurants service workers, skilled agricultural and fishery workers, drivers and other skilled workers.
 - Laborers include helpers, cleaners, doorkeepers, construction laborers and other laborers.
5. All information will be used for statistical purposes only, and will be kept confidential. For any inquiries, please contact DDFI, Luangphabang road, Vientiane, Phone No: (021) 217 005, Fax: (021) 215 491.