



Lao People's Democratic Republic

Ratified Agreement: **Yes**

Ratification Date: **2015-09-29**

Implementation Notifications (Categories A, B, C)

	Due date	Status
Notified all category ABC designations	by 22 February 2018	Yes
<p>A - 21.0%</p> <p>B - 67.6%</p> <p>C - 11.3%</p>	Not yet notified - 0.0%	
Notified indicative dates in Category B	by 22 February 2018	Yes
Notified definitive dates in Category B	Extension agreed until 21 February 2021	Yes
Notified indicative dates in Category C	by 22 February 2021	Yes
Notified definitive dates in Category C	by 22 August 2022	Yes
Notified Technical Assistance requirements	by 22 February 2019	Yes
Notified arrangements on the provision of technical assistance support	by 22 February 2021	Yes
Notified progress in the provision of technical assistance support	by 22 August 2022	Yes

Transparency notifications

Notified Art. 1.4	Category A	Definitive implementation date 22 February 2018	Yes
Notified Art. 10.4.3	Category B	Definitive implementation date 31 December 2024	Yes
Notified Art. 10.6.2	Category A	Definitive implementation date 22 February 2018	Yes
Notified Art. 12.2	Category B	Definitive implementation date 31 December 2024	Yes

Information on Assistance and Capacity Building

Notified Art. 22.3	Yes
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Legend:

Yes

Notification presented

No

Notification due

No

Notification not yet due

Implementation schedule			Indicative implementation date	Definitive implementation date
1.1	Publication	A		by 22 February 2018
1.2	Information available through internet	A		by 22 February 2018
1.3	Enquiry points	A		by 22 February 2018
1.4	Notification	A		by 22 February 2018
2.1	Comments and information before entry into force	B	by 31 December 2020	by 31 December 2020
2.2	Consultations	B	by 31 December 2020	by 31 December 2020
3	Advance rulings	B C»B	by 31 December 2022	by 31 December 2022
4	Procedures for appeal or review	A		by 22 February 2018
5.1	Notifications for enhanced controls or inspections	A		by 22 February 2018
5.2	Detention	A		by 22 February 2018
5.3	Test procedures	B C»B	by 31 December 2022	by 31 December 2024
6.1	General disciplines on fees and charges	B	by 31 December 2020	by 31 December 2020
6.2	Specific disciplines on fees and charges	A		by 22 February 2018
6.3	Penalty Disciplines	B	by 31 December 2020	by 31 December 2020
7.1	Pre-arrival processing	A		by 22 February 2018
7.2	Electronic payment	B C»B	by 31 December 2022	by 31 December 2024
7.3	Separation of release	B	by 31 December 2020	by 31 December 2020
7.4	Risk management	C E	by 31 December 2022	by 31 December 2025

Implementation schedule			Indicative implementation date	Definitive implementation date
7.5	Post-clearance audit	B C»B	by 31 December 2022	by 31 December 2024
7.6	Average release times	B C»B	by 31 December 2022	by 31 December 2024
7.7	Authorized operators	C E	by 31 December 2022	by 31 December 2025
7.8	Expedited shipments	B C»B	by 31 December 2022	by 31 December 2024
7.9	Perishable goods	B	by 31 December 2020	by 31 December 2020
8	Border Agency Cooperation	B C»B	by 31 December 2022	by 31 December 2024
9	Movement of goods	A		by 22 February 2018
10.1	Formalities	C E	by 31 December 2022	by 31 December 2025
10.2	Acceptance of copies	B C»B	by 31 December 2022	by 31 December 2024
10.3	Use of international standards	B C»B	by 31 December 2022	by 31 December 2024
10.4	Single window	B C»B	by 31 December 2022	by 31 December 2024
10.5	Preshipment inspection	A		by 22 February 2018
10.6	Use of customs brokers	A		by 22 February 2018
10.7	Common border procedures	B C»B	by 31 December 2022	by 31 December 2024
10.8	Rejected Goods	C E	by 31 December 2022	by 31 December 2025
10.9	Temporary admission of goods and inward and outward processing	A		by 22 February 2018
11	Transit	B C»B	by 31 December 2022	by 31 December 2022

Implementation schedule

Indicative implementation date

Definitive implementation date

12 Customs cooperation

B C»B

by 31 December 2022

by 31 December 2024

Legend

A	Notified in Cat. A	Ap	Partially notified in A		
B	Notified in Cat. B	Bp	Partially notified in B	C»B	Shift from C to B
C	Notified in Cat. C	Cp	Partially notified in C	B»C	Shift from B to C
N	Not yet notified	E	Extension of time requested		

Notifications and other documents

Symbol	Date	Description
G/TFA/N/LAO/5	2025-01-16	Article 12.2.2
G/TFA/N/LAO/3/Rev.2	2024-10-03	Arrangements and progress in the provision of technical assistance - Revision
G/TFA/N/LAO/1/Add.6	2024-09-27	Shifting of categories and extension of implementation dates
G/TFA/N/LAO/3/Rev.1	2022-08-24	Arrangements and progress in the provision of technical assistance
G/TFA/N/LAO/4/Rev.1	2022-08-24	Article 22.3 - Revision
G/TFA/N/LAO/1/Add.5	2022-08-22	Category C notification and shifting of categories
G/TFA/N/LAO/3	2021-03-19	Arrangements and Progress in the provision of technical assistance
G/TFA/N/LAO/4	2021-03-19	Article 22.3
G/TFA/N/LAO/1/Add.4	2020-08-05	Category B notification
G/TFA/N/LAO/1/Add.3	2020-02-13	Category B notification - Addendum 3 - Extension of time request to notify Cat. B definitive dates
G/TFA/N/LAO/1/Add.2	2019-09-24	Categories B and C notification - Addendum 2
G/TFA/N/LAO/1/Add.1	2019-09-16	Categories B and C notification - Addendum
G/TFA/N/LAO/2	2019-01-17	Articles 1.4, 10.4.3 and 10.6.2
G/TFA/N/LAO/1	2018-03-02	Categories A, B and C notification

Symbol	Date	Description
WT/PCTF/N/LAO/1	2015-09-17	Category A notification

Experience Sharing

Implementation experience

Date	Title
15 October 2019 - 16 October 2019	Trade Facilitation in Lao: key achievements and challenges
22 October 2024 - 24 October 2024	Enhancing Coordination on TACB - Experience from Laos

11 - Transit

Date	Title
10 July 2024 - 11 July 2024	ASEAN Customs Transit System (ACTS) - Implementation by Lao Customs



7.4.1
7.4.2
7.4.3
7.4.4

Indicative date of implementation

31 December 2022

Definitive date of implementation

31 December 2025

Assistance required for implementation

International TA for Customs, Food & Drugs and plant quarantine departments to help in building an integrated risk management framework in collaboration with other border agencies and in developing composite risk profiles using their inputs in the customs selectivity module. The TA will also help those agencies in establishing their respective risk management units and organizing training workshops for their capacity building.

Tags: *Legislative and regulatory framework, Human resources and training*

Donor Agencies: World Bank

Progress reported

Lao Customs Department is applying risk management principles in examination of goods at the border posts using the selectivity module of ASYCUDA, its automated processing system. The skill level of officers engaged in risk management functions needs to be enhanced for an effective application of risk management principles and reducing the percentage of border examinations. Further, development of an Integrated Risk Management Framework involving Customs and other border agencies is planned to undertake joint examination and clearance using the Customs' selectivity module.

The WB under the Lao PDR's Competitiveness & Trade Project (LCTP) aims to provide following support:

1. To enhance the maturity level of the LCD's existing risk management functions
2. To develop an integrated risk management framework (IRMF) involving Customs and other border agencies, like Food & Drugs Department and Plant & Quarantine departments for improved border functions
3. Preparation of Operation Manuals and guidelines for implementing risk management in border agencies
4. Capacity building of above border agencies in application of risk management principles

However, due to fund constraints, support of the WB project is limited, and hence Lao PDR will require following assistance from the development partners/WTO:

1. Technical support on risk analysis and development of risk profiles, particularly in the Department of Agriculture and the Department of Livestock & Fisheries, towards effective functioning of the risk management framework
2. Upgradation of the Risk Management System in Lao Customs following international best practices
3. Capacity building of Customs & other border agencies for above functions beyond 2020

Donor Agencies: World Bank, Japan International Cooperation Agency

Progress reported

Lao Customs Department is applying risk management principles in examination of goods at the border posts using the selectivity module of ASYCUDA, its automated processing system. The skill level of officers engaged in risk management functions needs to be enhanced for an effective application of risk management principles and reducing the percentage of border examinations. Further, development of an Integrated Risk Management Framework involving Customs and other border agencies is planned to undertake joint examination and clearance using the Customs' selectivity module. With the support of the WB's LCT project, border agencies already signed an MOU to implement the joined risk management. However, all border agencies need to work together to come up with the SOP for joined risk management. The WB under the Lao PDR's Competitiveness & Trade Project (LCTP) aims to provide following support:

1. To enhance the maturity level of the LCD's existing risk management functions.
2. To develop an integrated risk management framework (IRMF) involving Customs and other border agencies, like Food & Drugs Department and Plant & Quarantine departments for improved border functions.
3. Preparation of Operation Manuals and guidelines for implementing risk management in border agencies
4. Capacity building of above border agencies in application of risk management principles.

In addition, Lao Customs Department is also helped by JICA in building its capacity for risk assessment, analysis and development of risk parameters for effective risk management.

However, due to fund constraints, support of the WB project is limited, and hence Lao PDR will require following assistance from the development partners/WTO:

- (a) Technical support on risk analysis and development of risk profiles, particularly in the Department of Agriculture and the Department of Livestock & Fisheries, towards effective functioning of the risk management framework.
 - (b) Upgrade of the Risk Management System in Lao Customs following international best practices.
 - (c) Capacity building of Customs & other border agencies for above functions.
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Donor Agencies: World Bank, Japan International Cooperation Agency

Progress reported

Lao Customs Department (LCD) has been applying risk management principles in examination of goods at the border posts by using a selectivity module of ASYCUDA. To extent the implementation of the risk management to other border agencies, a MOU was signed between the Lao Customs Department (LCD) and other border agencies (Food and Drug Department, Agriculture Department, Livestock and Forestry Department), and a joint risk management committee was established to implement the risk management tasks. Number of SOPs were completed by line agencies as a preparation for joint risk management tasks, and a Dashboard and Alert System was developed to integrate with ASYCUDA's selectivity module to support the implementation of the joint risk management. The pilot testing was launched since Feb 2024 at Thanaleng Dry Port, and it has not yet transitioned into live operations. According to the assessment of the pilot, several technical issues need to be resolved. Additionally, finalizing the formats and content of the inspection reports is required to ensure they meet the specific needs of implementing agencies. This will facilitate a review and analysis, supporting the ongoing refinement of risk profiles over time. At the same time, while the system was upgraded and developed, the skill level of officers engaged in risk management functions needs to be enhanced for an effective application of risk management principles and reducing the percentage of border examinations. To ensure the fully function of the risk management task, LCD and related border agencies will need support to implement the Risk management as follows:

1. Enhance joint risk management, particularly through improvements to the alert system integrated into NSWA+ and other electronic platform, such as Easy pass, TaxRis, Smart Tax, etc.
2. Roll out the implementation of risk management to other international border checkpoints across the country.
3. Seek international experts/consultants to provide training on the Risk management, HS classification, and the use of e-system.
4. Assistance in re-evaluating and updating regulatory and e-system frameworks and SOP on risk management.



7.7.1	Indicative date of implementation	Definitive date of implementation
7.7.2 (a) (i), (ii), (iii), (iv), (i), (ii)	31 December 2022	31 December 2025
7.7.3 (a), (b), (c), (d), (e), (f), (g)		
7.7.4		
7.7.5		
7.7.6		
	Assistance required for implementation	
	International TA for Customs to help in the capacity building of its officials, especially to organize a field visit of select number of officials to a country with developed scheme of Authorized Economic Operators (AEO) and Mutual Recognition Agreements (MRA) collaborations, such as South Korea, Thailand, New Zealand or India.	
	Tags: <i>Human resources and training</i>	
	Donor Agencies: World Bank, International Finance Corporation, World Customs Organization	
	Progress reported	
	Lao Customs has already launched an Authorized Economic Operators (AEO) program with the assistance of WB (IFC) and has also conducted rigorous training of its staff with the WCO help recently. It however requires continued support in capacity building of its staff and the private sector for developing a robust system of AEO regime.	
	The WB under the Lao PDR's Competitiveness & Trade Project (LCTP) has assured to provide following support:	
	<ol style="list-style-type: none"> 1. Legal & procedural changes in customs for an effective AEO scheme 2. Development of detailed guidelines for processing of applications and validation of AEOs 	
	However, due to fund constraints, WB support is limited and hence, support of development partners/WTO is required for the following activities beyond 2020:	
	<ol style="list-style-type: none"> (a) Capacity building of Customs staff for conducting AEO validation and development of Mutual Recognition Agreements (MRAs) on AEOs (b) Awareness generation of the private sector for developing voluntary compliance to AEO requirements 	

Donor Agencies: World Bank, International Finance Corporation, World Customs Organization

Progress reported

Lao Customs has already launched an Authorized Economic Operators (AEO) program with the assistance of WB (IFC) and has also conducted rigorous training of its staff with the WCO help recently. It however requires continued support in capacity building of its staff and the private sector for developing a robust system of AEO regime.

The WB under the Lao PDR's Competitiveness & Trade Project (LCTP) has provided following support:

1. Legal & procedural changes in customs for an effective AEO scheme.
2. Development of detailed guidelines for processing of applications and validation of AEOs.

Due to fund constraints, WB support is limited and hence, support of development partners/WTO is required for the following activities:

- (a) Revising the scheme for tier based AEO program as not many economic operators are attracted to join the scheme due to its stringent qualifying criteria for validation.
- (b) Capacity building of Customs staff for conducting AEO validation and development of Mutual Recognition Agreements (MRAs) on AEOs.
- (c) Awareness generation of the private sector for developing voluntary compliance to AEO requirements.

Donor Agencies: World Bank, Japan International Cooperation Agency

Progress reported

The Lao Customs Department (LCD) is actively working to enhance its Authorized Economic Operator (AEO) Program, with support from the LCT project. The Korea AEO Association was recruited for analysing, and reviewing existing legislations and drafting Self-Assessment Questionnaires (SAQ) in 4 key business sectors: Importer, Exporter, Customs broker, and Freight Forwarder as well as providing training on AEO program for customs and relevant officials. The LCT project is going to end by December 2024.

In addition, LCD has embarked on a new three-year project funded by the Japan International Cooperation Agency (JICA) that will provide technical assistance for AEO implementation to Laos. As part of this project, an AEO expert from Japan Customs will soon assist the LCD in advancing its AEO program. In regard to the project objective, there are 4 main goals as follows:

1. Roadmap: Developing a strategic plan with short- and long-term goals for the AEO program.
2. Regulation: Reviewing and revising the necessary regulations related to Self-Assessment Questionnaires (SAQ) for different business sectors, including Importers, Exporters, Freight Forwarders, Customs Brokers, and SMEs.
3. Relationship: Strengthening leadership support for cooperation between the public and private sectors and fostering partnerships with other customs authorities.
4. Reinforcing: Raising awareness about the AEO program and Mutual Recognition Agreements (MRA) among customs officials, with a focus on building the capacity of AEO validators.

10.1.1 (a), (b), (c), (d)

Indicative date of implementation

31 December 2022

Definitive date of implementation

31 December 2025

Assistance required for implementation

International TA for the Department of Agriculture to review its procedural formalities and documentation requirements for expediting clearance process, particularly for perishable goods. Customs Department needs project support, to improve ASYCUDA procedure to enable centralized processing of declarations and for developing a Service Charter, with mechanism for regular monitoring and performance evaluation by its internal Audit. Assistance is also required by the Department of Import & Export for rolling out its e-CO (Electronic Certificate of Origin) facility to provinces and upgrading its trade data collection & dissemination system. Support also needed for capacity building of government personnel engaged in these tasks.

Tags: *Information and communication technologies (ICT), Human resources and training*

Donor Agencies: World Bank

Progress reported

Review of border procedures is planned by Customs and other border agencies under the WB's Lao PDR's Competitiveness & Trade Project (LCTP), which has assured to provide following support:

1. Revision of border procedures and documentation requirements of Customs, food & drugs, plant and animal quarantine departments with the purpose of reducing the processing time and cost
2. Development of suitable procedures for clearance of import, export & transit cargo transported by rail and multimodal means of transport
3. Review of clearance procedures for the goods using the rail link connecting to Laem Chabang port in Thailand
4. Capacity building of Customs, Food & Drugs, and Plant & Animal Quarantine departments for applying revised procedures

Support of development partners/WTO is required for the revision of procedures followed by other agencies, like the Department of Standardization & Measures, Department of Transport and Department of Mines etc. for following activities:

- (a) Review of NTMs in order to reduce paperwork and streamline compliance procedures
- (b) Development of operational procedures and instructions for reducing documentary compliance on import, export & transit
- (c) Capacity building of the staff of these agencies for on cross-border cooperation for Single Stop Inspections and clearance

Donor Agencies: World Bank

Progress reported

Review of border procedures is being undertaken by Customs and other border agencies under the WB's Lao PDR's Competitiveness & Trade Project (LCTP), which has assured to provide following support:

1. Revision of border procedures and documentation requirements of Customs, food & drugs, plant and animal quarantine departments with the purpose of reducing the processing time and cost.
2. Development of suitable procedures for clearance of import, export & transit cargo transported by rail and multimodal means of transport.
3. Review of clearance procedures for the goods using the rail link connecting to Laem Chabang port in Thailand.
4. Capacity building of Customs, Food & Drugs, and Plant & Animal Quarantine departments for applying revised procedures.
5. Capacity building of the staff of these agencies for cross-border cooperation for Single Stop Inspections and clearance.

Support of development partners/WTO is required for the revision of procedures followed by other agencies, like the Department of Import and Export, Department of Standardization & Metrology, Department of Transport and Department of Mines etc. for following activities:

- (a) Review of NTMs in order to reduce paperwork and streamline compliance procedures.
- (b) Development of operational procedures, regulations, and instructions for reducing documentary compliance on import, export & transit.

Donor Agencies: World Bank

Progress reported

Under support of WB (LCT project), which will end by 2024, Department of Foreign Trade (DFT) has focused on reforming and optimizing Non-Tariff Measures (NTMs) and border procedures aims to reduce paperwork, streamline compliance procedures and reducing documentary compliance on trade facilitation (import, export & transit). Over the period, number of tasks have been done. NTM team of DFT in collaboration with line agencies identifies and categorized 452 NTMs into LTP (www.laotradeportal.gov.la) (updated in December 2022). 106 NTMs were reviewed, and a number of NTMs were removed and streamlined to facilitate the business environment. Furthermore, as part of transparency and predictability for business operation, DFT also developed a service charter on issuance of licensing at DFT, and it was implemented according to the notification No. 0826/DIMEX, date: 02 Mar 2022. In addition, the three departments, DFT, Department of Transportation, and Department of Food and Drugs, have joined the Lao National Single Window (LNSW), and currently, LCD and BIVAC company are working with a number of licensing issuance departments to participate this programme. Despite significant progress, there are several key objectives remain to be supported and addressed as follows:

1. Building a Regulatory Impact Assessment (RIA) Mechanism task force under the NTTFC to conduct the assessment of draft NTMs to ensure they will be rationalized and consistent with WTO and ASEAN agreements before enter into force. Meanwhile, the task force will also conduct the review of the post NTMs in periodical manner. To ensure that NTMs will not create any unnecessary obstacles/burdens to trade.
2. Continuous Review and Streamlining of NTMs: aim to further reduce the documentary burden on imports, exports, and transit operations, ensuring that NTMs remain aligned with best practices in trade facilitation.
3. Capacity Building for related authorities: enhancing the knowledge and skills of government officials involved in managing NTMs such as training program, workshop, knowledge sharing, and etc.

10.8.1 10.8.2	Indicative date of implementation 31 December 2022	Definitive date of implementation 31 December 2025
	<p>Assistance required for implementation</p> <p>Lao PDR required support on the following activities:</p> <ul style="list-style-type: none"> a) Revision of laws and procedures of non-Customs agencies for complying with the TFA provisions; b) Capacity building of the staff of these agencies for implementing above changes. <p>Tags: <i>Legislative and regulatory framework, Human resources and training</i></p>	
	<p>Donor Agencies: to be determined</p> <p>Progress reported</p> <p>The Plant Protection Law of Lao PDR allows for return of goods back to the exporting country if the goods are found to be non-compliant with SPS regulations. However, there is no such provision under the Customs Law or other laws. Under the Lao PDR's Competitiveness & Trade Project (LCTP), the WB has assured support to LCD for revision of its law and regulations, which will also include suitable provision for allowing return of imported goods found inconsistent with SPS or other technical regulations in line with TFA provision.</p> <p>Support of development partners/WTO is required for the following activities:</p> <ul style="list-style-type: none"> (a) Revision of laws and procedures of non-Customs agencies for complying with the TFA provisions. (b) Capacity building of the staff of these agencies for implementing above changes 	
	<p>Donor Agencies: to be determined</p> <p>Progress reported</p> <p>The Plant Protection Law of Lao PDR allows for return of goods back to the exporting country if the goods are found to be non-compliant with SPS regulations. However, there is no such provision under the Customs Law or other laws. Under the Lao PDR's Competitiveness & Trade Project (LCTP), the WB has assured support to LCD for revision of its law and regulations, which will also include suitable provision for allowing return of imported goods found inconsistent with SPS or other technical regulations in line with TFA provision.</p> <p>However, support of development partners/WTO is required for the following activities:</p> <ul style="list-style-type: none"> (a) Revision of laws and procedures of non-Customs agencies for complying with the TFA provisions. (b) Capacity building of the staff of these agencies for implementing above changes. 	






Donor Agencies: Asian Development Bank

Progress reported

The Plant Protection Law of Lao PDR allows to return the rejected goods back to the exporting country if the goods are found to be non-compliant with SPS regulations. However, there is no such specific provision under the Customs Law or other regulations. In practice over the past, goods that founded non-compliant with SPS regulations were usually destroyed or burned. To implement and address the lack of provisions under the Customs Law in Lao PDR on returning of non-compliant goods, the following key goals have been set for implementation:

1. Revise Customs Laws and Regulations: Update the Customs Law and relevant regulations to obviously allow the returning of imported goods found non-compliant with laws. This revision will provide a legal framework to return non-complaint goods to the exporting country instead of destroying them.
2. Capacity Building for Agency Staffs: Provide comprehensive training for customs and relevant authorities on proper inspection methods, handling non-compliant goods, and efficiently managing the return process.

Legend

	Notified in Cat. C		Partially notified in C		Extension of time requested
	Donor arrangement notified		Donor arrangement not yet notified		

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Updated on 26 February 2025