



AUTHORIZED ECONOMIC OPERATORS AEO PROGRAMME

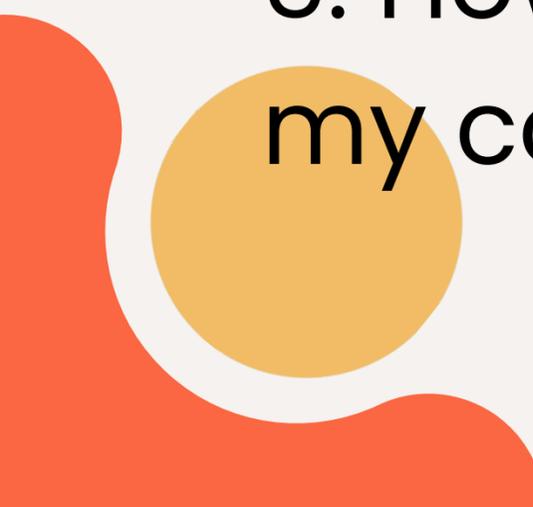
**A E O U N I T
P O S T C L E A R A N C E A U D I T D I V I S I O N
C U S T O M S D E P A R T M E N T
M I N I S T R Y O F F I N A N C E**



Frequent questions

1. What is AEO
2. What is AEO Programme
3. What is my company's benefit for this programme
4. What are the criterias
5. How does Customs validate my company

Good products
always have
income



What is AEO?

AEO refers to a business operator that is officially approved by the customs administration to have privileges in the carrying out customs declaration and clearance procedures as defined in this Instruction.



What is AEO Programme?

It is a program that the customs administration has developed to support [and] promote business operators that have potential to participate in implementing such program by complying with principles, regulations, mechanism, procedures, requirements, criteria and methods as defined in this Instruction in a uniform basis.



AEO Dissemination Meeting for Enterprises by Lao Customs, on 5/8/2020

3. what is my company's benefit for this programme

01

1) To request the customs administration to inspect and approve customs declaration 7 days before arrival of goods at the checkpoint as defined in Article 29 of the Law on Customs;

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2) To request the customs administration to carry out actual inspection in their warehouses to reduce control at the border

03

3) To request the customs administration to perform their duties outside official working hours, if necessary [and] urgent.

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4) To request the customs administration to improve procedures, mechanism and methods to enhance trade facilitation while complying with the laws, internal and international regulations.

What are the criterias



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| 1) | 01 Shall be a business unit that has been registered for a business license and tax license according to the laws and regulations. |
| 2) | 02 Shall have been in business operations related to import and export of goods for at least three years and have filed comprehensive customs declarations at least 250 (five hundred) sets per year. In case of a branch of a company or an agent of a foreign company whose headquarters is certified as AEO in foreign country should be considered as a specific case; |
| 3) | 03 Shall have good history of compliance with the Law on Customs and other regulations related to customs declarations; shall have compliance rate of customs declarations for at least 98% (ninety five percent) of total customs declarations; |
| 4) | 04 Shall not have been taken customs [legal] actions/punishment as a result of customs offenses at least three years before applying to participate AEO program; |
| 5) | 05 Shall practice accounting system according to the law and regulations on accounting to record and store data and documents related to business operations, including import, export, storage, packaging, transportation; and proper, accurate and accountable customs declarations; |

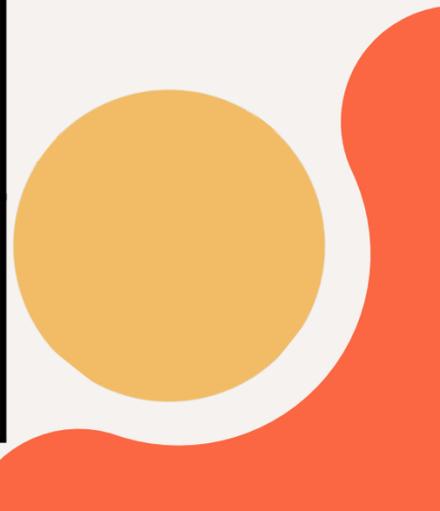
What are the criterias



03

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| 6) | Shall be a business operator that practices accounting system under the value added tax system of the tax administration; |
| 7) | Shall have financial liquidity that is able to correctly, fully and timely pay customs duties and other obligations. There are no chronical [and] deferred debts that may affect the ability to pay customs duties and other obligations in the future. |
| 8) | There shall be firewall to protect company data from the third party or non-relevant [nor] unauthorized persons to access to/hack the company data. The business operator shall use information technology to record and store data safely. There shall be specific location to store documents related to customs declarations and is accessible only by authorized persons; |
| 9) | There shall be security protection system for goods and packaging of goods to ensure that packing goods in containers is properly handled and met safety standards. There shall be proper labelling and customs stamps, belts to lock container and tools for inspecting container shall be available (front, back, top and bottom sides); |
| 10) | There shall be safety system for protection of transportation of goods by using comprehensive vehicle inspection means to detect illegal objects that may be hidden in the shipment; |



What are the criterias



03

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| 11) | There shall be safety system to protect the buildings. The company buildings shall be built with quality [and] strong materials; there shall be strong protection of premises, especially fences, gates and etc., security guards, tracking system of people and vehicles, CCTV, adequate lighting system, prohibited zones and warning system in case of attack; |
| 12) | There shall be safety system to protect employees. History of newly recruited employees shall be examined to be sure that such persons have never violated safety measures, committed customs or criminal offenses; there shall be issuance of employee cards with clear photos and identification numbers; determination of locations that are accessible by employees at each level; in case the employees moves out from the company, such cards shall be immediately cancelled; |
| 13) | There shall be safety guarantee system of trading partners. the AEO shall assess performance of safety measures of such trading partners, including suppliers of raw materials, suppliers of goods, suppliers of services and customers. A business contract shall clearly define safety measures and compliance monitoring mechanism shall be available; |
| 14) | There shall be a warning system and emergency relieve. A manual on how to respond to emergency cases such as fire, flooding and terrorism shall be developed. Trainings on how to evacuate people from the building in case of emergency shall be provided. There shall be installation of warning system and basic protection tools shall also be available. |

Lao People's Democratic Republic
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນະຖາວອນ
Peace Independence Democracy Unity and Prosperity

ກົມພາສີ, ກະຊວງການເງິນ
Customs Department,
Ministry of Finance

ເລກທີ:
Certificate Nr



ໃບຢັ້ງຢືນຜູ້ປະກອບການມາດຕະຖານເອ
AEO CERTIFICATE

ຊື່ບໍລິສັດ :
AEO Name :
ເລກປະຈຳຕົວຜູ້ເສຍອາກອນ:
TIN Number :
ເລກລະຫັດຜູ້ປະກອບການມາດຕະຖານ:
AEO Code :
ປະເພດທຸລະກິດປະກອບການມາດຕະຖານ
AEO Type :
ວັນທີໝົດກຳນົດຂອງໃບຢັ້ງຢືນ :
Date of Expiration :

ນະຄອນຫຼວງວຽງຈັນ, ວັນ
VIENTIANE CAPITAL, Date of issue

ຫົວໜ້າກົມ
Director General

How does Customs validate my company

AEO Certificate

2 steps of aditing: Step 1: Questionair form + internal audit with PCA Div, Anti-smuggling Div, Tax Department, Accounting Department; Step 2: Field Audit

After receiving a letter from the business operator, customs depart shal notify within 5 working days

Submit a letter to the Director General of the Customs Department to express the company intention to voluntary become an AEO

A business operator Shall carry out self-assessment based on the prescribed Questionnaire form of the Customs Department (see attachment)





various activities' photos for AEO applicant's site visit



Thank you!

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