Lao PDR

Business annex · English canonical worksheet

Shared written editions: lo. Independent language, product/legal and tax/customs review remain separate.

Country context

Lao is the written baseline supported by the official country profile and legal-publication route. The 2025 Constitution is listed by the public prosecutor; this release does not claim a substantive review of that Lao document.

Invest Laos distinguishes general business, controlled activities and concessions. Select the actual activity and current competent authority before using a procedure.

Questions for this transaction

1. Is the proposed activity general business, controlled business or a concession, and which registration/approval route applies now?

2. Which taxpayer, tax system, invoices and actual place of service require a local tax decision?

3. Which border crossing, transit country, customs procedure and proof of origin covers the movement?

4. Which Lao authoritative documents, local permits, standards and conformity evidence are required for the site and product?

Official starting points

Tax administration
Tax Department
Tax registration, supply classification, invoicing, direct/indirect-tax and withholding questions.
tax.gov.la · Official route identified; automated access limited

Customs administration
Lao Customs
Importer/exporter, declaration, classification, valuation, origin, permits and current customs treatment.
www.customs.gov.la · Official source content retrieved

Business / services
Invest Laos business guidance
Legal form, establishment, registration or investment and applicable sector/local-operation procedures.
investlaos.gov.la · Official source content retrieved

Product rules
MOIC Department of Standardization and Metrology
Product classification, standards, mandatory technical rules, conformity evidence and the competent sector authority.
moic.gov.la · Official source content retrieved

Open the editable country worksheet and full source record

Define the work.

Complete one record for one product or service, one transaction model and an explicit effective date.

Transaction reference / version	Effective date / next review
Product or service / intended use	Seller / invoice issuer
Buyer / B2B, B2C or public status	Delivery site / legal territory
Dispatch / manufacturing origin	Importer / economic operator
Delivery responsibilities / terms	Required document / support languages
Applicable requirements / decision	Tax and customs determination
Evidence IDs / versions / source	Reuse limits / invalidation conditions
Responsible reviewers / competence	Result and acceptance criteria
Authorized acceptor / decision date	Accepted version / changes requested

Evidence may be reused after checking the claim, object/configuration, method, conditions, competence, permission, territory, effective date and invalidation events. A new object, use or version may require new validation.

Record professional determinations and the authorized acceptance decision separately. Publication of this worksheet does not complete those decisions. Keep customer, tax and contract details in the restricted transaction record.