



## Notifications de transparence

Notified Art. 1.4	Catégorie A	date définitive de mise en oeuvre 22 février 2018	Oui
Notified Art. 10.4.3	Catégorie B	date définitive de mise en oeuvre 31 décembre 2024	Oui
Notified Art. 10.6.2	Catégorie A	date définitive de mise en oeuvre 22 février 2018	Oui
Notified Art. 12.2	Catégorie B	date définitive de mise en oeuvre 31 décembre 2024	Oui

## Renseignements sur l'assistance

Notified Art. 22.3	Oui
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### Légendes:

Oui	Notification présentée	Non	Notification due	Non	Notification non échue
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Programme de mise en oeuvre			date indicative de mise en oeuvre	date définitive de mise en oeuvre
1.1	Publication	A		au plus tard le 22 février 2018
1.2	Renseignements disponibles sur Internet	A		au plus tard le 22 février 2018
1.3	Points d'information	A		au plus tard le 22 février 2018
1.4	Notification	A		au plus tard le 22 février 2018
2.1	Observations et renseignements avant l'entrée en vigueur	B	au plus tard le 31 décembre 2020	au plus tard le 31 décembre 2020
2.2	Consultations	B	au plus tard le 31 décembre 2020	au plus tard le 31 décembre 2020
3	Décisions anticipées	B C»B	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2022
4	Procédures de recours ou de réexamen	A		au plus tard le 22 février 2018
5.1	Notification de contrôles ou d'inspections renforcés	A		au plus tard le 22 février 2018
5.2	Rétention	A		au plus tard le 22 février 2018
5.3	Procédures d'essai	B C»B	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2024
6.1	Disciplines générales concernant les redevances et impositions	B	au plus tard le 31 décembre 2020	au plus tard le 31 décembre 2020
6.2	Disciplines spécifiques concernant les redevances et impositions	A		au plus tard le 22 février 2018
6.3	Disciplines en matière de pénalités	B	au plus tard le 31 décembre 2020	au plus tard le 31 décembre 2020
7.1	Prétraitement avant arrivée	A		au plus tard le 22 février 2018
7.2	Paiement par voie électronique	B C»B	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2024
7.3	Séparation de la mainlevée	B	au plus tard le 31 décembre 2020	au plus tard le 31 décembre 2020
7.4	Gestion des risques	C E	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2025

Programme de mise en oeuvre			date indicative de mise en oeuvre	date définitive de mise en oeuvre
7.5	Contrôle après dédouanement	B C»B	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2024
7.6	Temps moyens nécessaires à la mainlevée	B C»B	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2024
7.7	Opérateurs agréés	C E	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2025
7.8	Envois accélérés	B C»B	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2024
7.9	Marchandises périssable	B	au plus tard le 31 décembre 2020	au plus tard le 31 décembre 2020
8	Coopération entre les organismes présents aux frontières	B C»B	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2024
9	Mouvement des marchandises	A		au plus tard le 22 février 2018
10.1	Formalités	C E	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2025
10.2	Acceptation de copies	B C»B	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2024
10.3	Utilisation des normes internationales	B C»B	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2024
10.4	Guichet unique	B C»B	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2024
10.5	Inspection avant expédition	A		au plus tard le 22 février 2018
10.6	Recours aux courtiers en douane	A		au plus tard le 22 février 2018
10.7	Procédures communes à la frontière	B C»B	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2024
10.8	Marchandises refusées	C E	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2025
10.9	Admission temporaire de marchandises	A		au plus tard le 22 février 2018
11	Transit	B C»B	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2022
12	Coopération Douanière	B C»B	au plus tard le 31 décembre 2022	au plus tard le 31 décembre 2024

## Légendes

<b>A</b>	Notifiée dans la catégorie A	<b>Ap</b>	Notifiée dans la catégorie A		
<b>B</b>	Notifiée dans la catégorie B	<b>Bp</b>	Notifiée dans la catégorie B	<b>C»B</b>	Transfer de la cat. C à la cat. B
<b>C</b>	Notifiée dans la catégorie C	<b>Cp</b>	Notifiée dans la catégorie C	<b>B»C</b>	Transfer de la cat. B à la cat. C
<b>N</b>	Pas encore notifiée	<b>E</b>	Report de dates demandé		

## Notifications et autres documents

<b>Symbole</b>	<b>Date de réception</b>	<b>Description</b>
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
WT/PCTF/N/LAO/1	2015-09-17	Category A notification

## Partage d'expériences

**Expérience en matière de mise en œuvre**

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

**11 - Transit**

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



7.4.1  
7.4.2  
7.4.3  
7.4.4

**Date indicative de mise en oeuvre**

31 décembre 2022

**Date définitive de mise en oeuvre**

31 décembre 2025

**Assistance requise pour la mise en oeuvre**

Assistance technique internationale pour aider le Département des douanes, le Département des produits alimentaires et des médicaments et les départements de phyto-quarantaine à élaborer un cadre intégré de gestion des risques en collaboration avec d'autres organismes présents aux frontières et à créer des profils de risque composite à l'aide des données contenues dans le module de sélectivité des douanes. L'assistance technique permettra également d'aider ces organismes à mettre en place leurs unités respectives de gestion du risque et à organiser des ateliers de formation afin de renforcer leurs capacités.

**Étiquettes:** *Cadre législatif et réglementaire, Ressources humaines et formation*

**Agences:** Banque mondiale

**Progrès rapporté**

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

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**Agences:** Banque mondiale, Agence Japonaise de Coopération Internationale

**Progrès rapporté**

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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**Agences:** Banque mondiale, Agence Japonaise de Coopération Internationale

### **Progrès rapporté**

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	<b>Date indicative de mise en oeuvre</b>	<b>Date définitive de mise en oeuvre</b>
7.7.2 (a) (i), (ii), (iii), (iv), (i), (ii)	31 décembre 2022	31 décembre 2025
7.7.3 (a), (b), (c), (d), (e), (f), (g)		
7.7.4		
7.7.5		
7.7.6		
<b>Assistance requise pour la mise en oeuvre</b>		
<p>Assistance technique internationale pour aider le Département des douanes à renforcer les capacités de ses fonctionnaires, en particulier pour organiser la visite d'un certain nombre d'entre eux sur le terrain, dans un pays ayant mis en place un programme d'opérateurs économiques agréés et des collaborations au moyen d'accords de reconnaissance mutuelle, par exemple la Corée du Sud, la Thaïlande, la Nouvelle-Zélande ou l'Inde.</p>		
<b>Étiquettes:</b> <i>Ressources humaines et formation</i>		
<b>Agences:</b> Banque mondiale, International Finance Corporation, Organisation mondiale des Duanes		
<b>Progrès rapporté</b>		
<p>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.</p>		
<p>The WB under the Lao PDR's Competitiveness &amp; Trade Project (LCTP) has assured to provide following support:</p>		
<ol style="list-style-type: none"> <li>1. Legal &amp; procedural changes in customs for an effective AEO scheme</li> <li>2. Development of detailed guidelines for processing of applications and validation of AEOs</li> </ol>		
<p>However, due to fund constraints, WB support is limited and hence, support of development partners/WTO is required for the following activities beyond 2020:</p>		
<ol style="list-style-type: none"> <li>(a) Capacity building of Customs staff for conducting AEO validation and development of Mutual Recognition Agreements (MRAs) on AEOs</li> <li>(b) Awareness generation of the private sector for developing voluntary compliance to AEO requirements</li> </ol>		

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**Agences:** Banque mondiale, International Finance Corporation, Organisation mondiale des Duanes

**Progrès rapporté**

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.

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**Agences:** Banque mondiale, Agence Japonaise de Coopération Internationale

**Progrès rapporté**

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)

**Date indicative de mise en oeuvre**  
31 décembre 2022**Date définitive de mise en oeuvre**  
31 décembre 2025**Assistance requise pour la mise en oeuvre**

Assistance technique internationale pour aider le Département de l'agriculture à réexaminer ses formalités de procédure et ses prescriptions en matière de documents requis en vue d'accélérer le processus de dédouanement, en particulier pour les marchandises périssables. Le Département des douanes nécessite un soutien dans ses projets pour améliorer le fonctionnement du Système douanier automatisé (SYDONIA), afin de permettre le traitement centralisé des déclarations et pour élaborer une charte des services assortie d'un mécanisme de suivi et d'évaluation réguliers des performances par son service d'audit interne. La Direction des importations et des exportations nécessite également une assistance pour déployer son système électronique de certification de l'origine dans les provinces et moderniser son système de collecte et de diffusion des données relatives au commerce. Un soutien est également nécessaire pour renforcer les capacités des fonctionnaires gouvernementaux chargés de ces tâches.

**Étiquettes:** *Technologies de l'information et de la communication (TIC), Ressources humaines et formation*

**Agences:** Banque mondiale

**Progrès rapporté**

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

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**Agences:** Banque mondiale

**Progrès rapporté**

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.

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**Agences:** Banque mondiale

**Progrès rapporté**

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](http://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**Date indicative de mise en oeuvre**  
31 décembre 2022**Date définitive de mise en oeuvre**  
31 décembre 2025

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**Assistance requise pour la mise en oeuvre**

La République démocratique populaire lao nécessite un soutien pour les activités suivantes:

- a) révision de la législation et des procédures des organismes autres que les douanes aux fins du respect des dispositions de l'AFE;
- b) renforcement des capacités du personnel de ces organismes aux fins de la mise en œuvre des changements indiqués plus haut.

**Étiquettes:** *Cadre législatif et réglementaire, Ressources humaines et formation*

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**Agences:** à déterminer

**Progrès rapporté**

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.

Support of development partners/WTO is required for the following activities:

- (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
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**Agences:** à déterminer

**Progrès rapporté**

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.

However, support of development partners/WTO is required for the following activities:

- (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.
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**Agences:** Banque asiatique de développement (BAD)






### Progrès rapporté

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.

### Légendes

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	Notifiée dans la catégorie C		Notifiée dans la catégorie C		Report de dates demandé
	Arrangement avec des donateurs notifié		Arrangement avec des donateurs pas encore notifié		

*Téléchargé le 14 avril 2026*

*Mis à jour le 26 février 2025*