



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Ministry Of Finance
Customs Department

No. 00245/CD
Vientiane Capital, dated 14 January 2020

Instruction

- To: Customs Supervision Offices, Provincial Customs Inspection Offices, and Border Checkpoints Nationwide.
- Re: Implementation of the electronic reporting system for the Cross-Border Report (CBR) on the declaration of cash, precious metals and bearer negotiable financial instruments of the individual or entity, when travelling in-out of the Lao PDR through a border checkpoint that has the value equivalent to 100 million kip and over.
- Pursuant to Customs Law No. 04/NA, dated 20 December 2011 and Amendment of Customs Law No. 57/NA, dated 24 December 2014;
 - Pursuant to Law on Anti-Money Laundering and Counter Financing of Terrorism No. 50/NA, dated 21 July 2014;
 - Pursuant to Instruction on the Declaration of cash, precious metals and bearer negotiable financial instruments when travelling in-out of the Lao PDR No. 06/NCC, dated 19 May 2015;
 - Pursuant to the minutes of a meeting between the Anti-Money Laundering Intelligence Office and the Customs Department No. 804/AMLIO, dated 27 May 2019.

To ensure that the implementation of the electronic reporting system for the Cross Border Report (CBR) enabling nationwide the unified supervision, monitoring of data on declaration of cash, precious metals and bearer negotiable financial instruments of the individual or entity when travelling in-out of the Lao PDR through the border checkpoint that has a value equivalent to 100 million kip and over.

Customs Department issues the following instruction notification:

1. Assigning customs supervision offices, provincial customs inspection offices, and border checkpoints nationwide to pay attention to and to use the online reporting system, the CBR (which is a system designed and developed jointly between the anti-money laundering Intelligence office and the Customs department); CBR of declaration of cash, precious metals and bearer negotiable financial instruments of the individual, or entity when travelling in-out of the Lao PDR through a border checkpoint, that has the value equivalent to 100 million kip and over.
2. Procedures of the CBR application are as follows:

- 2.1. For the checkpoints that have installed the CBR system:
 - When carrying cash, precious metals and bearer negotiable financial instruments of the individual, or entity when travelling in-out of the Lao PDR through the border checkpoint, the information must be filled in the passenger declaration form and presented to the customs officer at the border checkpoint to check as specified in Article 04 of Instruction No. 06/NCC, dated 19 May 2015 on declaration of cash, precious metals and bearer negotiable financial instruments when travelling in-out of the Lao PDR.
 - Assigning the customs officers to follow the procedures, methods and inspections as specified in Article 33 and 34 of Law on Anti-Money Laundering and Counter Financing of Terrorism No. 50/NA, dated 21 July 2014. Customs officers must input such information into the CBR system within 15 working days using Username and Password that the Anti-Money Laundering Intelligence Office created. (The detailed user guide of the CBR is enclosed).
- 2.2. For the checkpoints that have not installed the CBR system. In the case where declaration of cash, precious metals and bearer negotiable financial instruments of the individual or entity, when travelling in-out of the Lao PDR through the border checkpoint, is declared the report to the CBR system must be done within 15 working days using Username and Password of the nearest customs supervision office, provincial customs inspection office and checkpoint within the same province.
- 2.3. In the case where conceal of cash, precious metals and bearer negotiable financial instruments were found and intentionally avoiding to declare declaration of cash, precious metals and bearer negotiable financial instruments of the individual or entity when travelling in-out of the Lao PDR through the border checkpoint that has the value equivalent to 100 million kip and over, the customs officer at the border checkpoint must establish the goods possessions forfeiture record as specified in Article 96 of Customs Law No. 04/NA, dated 20 December 2011, in order to proceed with the lawsuit according to the laws and regulations, also reporting such information to the CBR system within 15 working days.
3. Assigning the checkpoint to provide the instructions to the passengers regarding the regulation relating to the carrying of declaration of cash, precious metals and bearer negotiable financial instruments of the individual or entity when travelling in-out of the Lao PDR through the border checkpoint. The warning sign given by the Anti-Money Laundering Intelligence Office, the checkpoint is to be responsible for installing it appropriately where the sign is easy to see and to ensure durability for long-term use.
4. Assigning customs supervision offices, provincial customs inspection offices to guide border checkpoints according to their responsibility in order to implement the task successfully as expected. In addition, the checkpoint committees need to be designated and will include the management team of the checkpoint, sub-unit and technical staff with their contact telephone number and that information will be forwarded to the Customs Department (Investigation and Anti-Tax Evasion Division) to summarize and send to the Anti-Money Laundering Intelligence Office for the coordination and monitoring of the

reporting of each customs supervision office, provincial customs inspection office and checkpoint.

5. Assigning the customs supervision offices, provincial customs inspection offices and checkpoints nationwide to pay attention and continue guiding the implementation and to coordinate with the Anti-Money Laundering Intelligence Office (AMLIO) of the Bank of the Lao PDR, Tel: 021-264624, Fax: 021-265320.
6. If challenges were found in the actual implementation then reporting to the Customs Department (Investigation and Anti-Tax Evasion Division) so they can provide prompt comments and a solution.
7. This Instruction is effective from the date it is signed.

Acting Director General of Customs Department

[Signature and Seal]

Bounpasert Sikounlabouth

Send to:

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| - Deputy Prime Minister, Minister of Finance | 01, "to report" |
| - Vice Minister, guiding minister | 01, "to report" |
| - Anti-Money Laundering Intelligence Office | 01, "to acknowledge and coordinate" |
| - Management of Customs Department, each | 01, "to monitor the implementation" |
| - Divisions of Customs Department, each | 01, "to coordinate" |
| - Copy | 01 |