

VAT Seminar 付加価値税(VAT)セミナー

Key VAT tips and risks to master
ラオスにおけるVAT法の概要及び対策

Financial Year 2019 (2019年度)

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Are you skilled enough
and prepared for VAT ?

VATの対策はできていますか？

Laos VAT is one of the most challenging
VAT in ASEAN.

ラオスのVATに向けて準備しておく必要が
あります。

The better the question. The better the answer.
The better the world works.

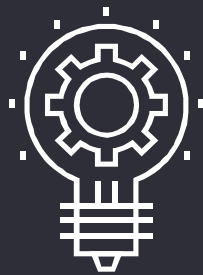
EY

Building a better
working world

What to expect from this seminar



VAT 実施を簡単に説明する



VATの規定を実習する



VAT監査を理解する



VAT 監査を理解する



EYラオスのご紹介



Mission

Building a better working world

EY is committed to doing its part in building a better working world.

The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In doing so, we play a critical role in building a better working world for our people, for clients and our communities.



EY Global

Global organization, one consistent approach

EY is a global leader in assurance, tax, transaction and advisory services. We aim to have a positive impact on businesses and markets, as well as on society as a whole.



EY Asia - Pacific

Asia-Pacific is a vast and diverse area stretching across both hemispheres and becoming a center of economic and strategic power. By bringing together 22 countries and more than 40,491 people with 1,802 partners into an integrated Asia-Pacific Area, we have created a unique opportunity to accelerate our drive to become the most dominant professional services organization in the region. In this area, EY drives linkages across China, the Far East and Oceania and connect with the broader global economy. EY Vietnam is a member of EY Asia Pacific. For EY Laos is a subsidiary of EY Vietnam.

Asia-Pacific

Sub-Areas

ASEAN

Brunei, Cambodia, Guam, Indonesia, Laos, Malaysia, Maldives, Myanmar, N. Mariana Islands, Philippines, Singapore, Sri Lanka, Thailand, Vietnam

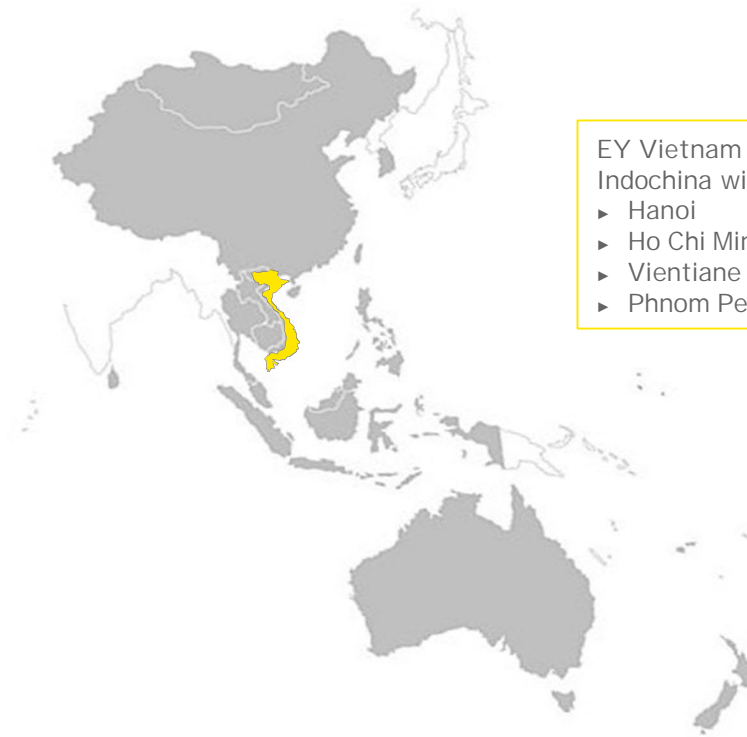
Greater China

Mainland China, Hong Kong, Macau, Mongolia, Taiwan

Korea

Oceania

Australia, Fiji, New Zealand, Papua New Guinea



EY Vietnam in charge of Indochina with 4 offices:

- ▶ Hanoi
- ▶ Ho Chi Minh City
- ▶ Vientiane (Laos)
- ▶ Phnom Penh (Cambodia)

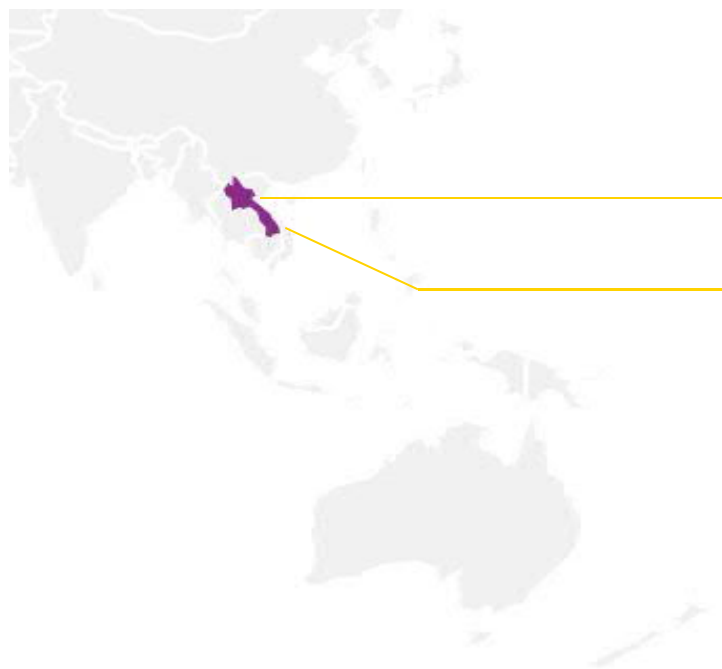
EY Laos

EY Laos received our license from the Foreign Investment Management Cabinet (FIMC) in November 2006, and we currently employ 84 Lao nationals and 11 expatriates in our Vientiane office. This excludes the 7 partners namely: Cuong Dinh Tran, Duong Nguyen, Tuan Anh Bui, Anh Hoang Trinh, Khanh Cong Pham, Truong Duc Le and Huong Vu who are from Ernst & Young Vietnam Limited and EY Consulting Vietnam Limited but committed to manage, support and develop our Laos office.

In Laos, we provide a wide range of professional services to Laos as well as international clients including audit, accounting and tax advice; information technology consulting; financial advisory services; management consulting services' and legal services.

We are thoroughly conversant with the Laotian accounting and taxation practices, laws and regulations as well as International Standards on Auditing.

Our clients include non-for-profit organization, government grants, financials institutions and corporates. For each specific audit engagement, the audit team are combined of different ranks of experiences team members to ensure the quality of works and maintain the satisfaction of our client.



95 professional staff based in Laos

40 professional staff based in Vietnam to support on engagement basis

Our differentiation

EY Lao	Our differentiations
▶ Extensive experience and industry knowledge	▶ We will put on the engagement team our executives and professional staff who have experience and knowledge about your industry..
▶ Intensive understanding of local market and business environment	▶ We have successfully developed Lao professionals with in-depth knowledge of local culture, business environment, major sectors' issues and Lao businesses.
▶ Supported by Global mobilization	▶ Not only well established as one of the Big 4 firms globally, but also recognized as the most globally integrated service organization, we have close connection with EY offices in the world, from which we can mobilize global resources to meet all requirements from clients.
▶ Commitment to the long term development of Lao market	▶ Our key leadership includes Vietnamese partners who have been with the firm ever since its establishment in Lao in November 2006, which shows our utmost commitment to the long term and sustainable development of Lao market via our consistent people development focused strategy.
▶ Diversified add-on services	▶ Apart from Assurance Services, EY Lao also provides Advisory Services, Tax Services and Transaction Advisory Services, delivered by a professional team with qualifications and experiences in supporting clients achieve their potentials at competitive costs.

Our leading position

EY Lao	Our differentiations
<ul style="list-style-type: none"> ▶ Qualified auditing professionals with extensive experiences 	<ul style="list-style-type: none"> ▶ We have a professional team with in-depth knowledge of businesses and accounting practices in various industries. Our professionals hold international certificates and are members of such international associations as ACCA, CPA (USA), CPA (Australia)...
<ul style="list-style-type: none"> ▶ Utmost respect to professional ethics 	<ul style="list-style-type: none"> ▶ EY Lao (and all individuals comprising our team) is committed to complying with the fundamental ethical principles governing an auditor's professional responsibilities such as: (i) Integrity, (ii) Objectivity, (iii) Independence, (iv) Professional Competence and Due Care, (v) Confidentiality, (vi) Professional Behavior, (vii) Technical Standards. These principles are set out in the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants.
<ul style="list-style-type: none"> ▶ Capabilities to response to other related matters of interest 	<ul style="list-style-type: none"> ▶ Our well rooted experiences and understanding of local market allow us to share, consult and support our clients resolve such issues as updated policies and methodology in revenue recognition in construction engineering, real estate, cost consolidation and recognition, tax optimization, cash flow planning and budget management, corporate management under international practices, internal audit... We also draw our emphasis on transferring related knowledge to our clients' staff during the audit process.

Our added values to your business

EY Lao	Our differentiations
<ul style="list-style-type: none"> ▶ Share business practices by industry and international practices. 	<ul style="list-style-type: none"> ▶ Based on our experience working with businesses operating in the same industry, the Groups/ large companies in Lao and around the world, we can share with the Company's management experience in corporate restructuring, corporate governance, systems consulting, consulting solutions, risk management, tax advisory, restructuring corporation/ company in the preparation of IPO, listing on stock market towards sustainable development.
<ul style="list-style-type: none"> ▶ Reviewing, giving recommendations to improve the process control management accounting and financial management to overcome the problem exists (if any) in the previous financial year 	<ul style="list-style-type: none"> ▶ Coordinate with the accountants to review the financial management process is being adopted by the Company in order to ensure the appropriateness of the procedures, policy with current financial management regulations and highly practical in accordance with the management model and operation's characteristics of the Company. Coordinate with the accountants to review the financial management process is being adopted by the Company in order to ensure the appropriateness of the procedures, policy with current financial management regulations and highly practical in accordance with the management model and operation's characteristics of the Company.
<ul style="list-style-type: none"> ▶ Supplying practical advice and services on auditing matters 	<ul style="list-style-type: none"> ▶ Proactively provide customers with practical advice and services on auditing matters, whenever called for. We are also responsive to audit issues raised by the Clients' accounting and finance personnel.



Briefing on Laos background

ラオス国の概要（背景）

Why VAT is so important for
Laos ?

VATはラオスにとってなぜ重要
なのか？

Background



The better the question. The better the answer.
The better the world works.



Country background

- Lao PDR remains in the LDC (Less Developed Countries) group
- A very limited GDP/capital = USD 2,408
- A growing population of 6.8 million (2016)
- A vast undeveloped economic area of 236,800 km sq
- A currency backed-up with limited foreign reserves (1.5 months)
- Member of ASEAN since 1997
- Stock Exchange opened since 2011
- Member of WTO since 2013

ラオス国概要

- ラオス人民民主共和国はLDCに（後発開発途上国）とされている。
- 非常に少ないGDP/資本 =USD 2,408
- 増加しつつある人口 680万人(2016)
- 未開発の拡大経済地域 236,800平方km
- 限られた外資準備のバックアップされた通貨(60日)
- 1997年、ASEANに加盟。
- 2011年、証券取引所が開設。
- 2013年、WTOのメンバーとなる。

Country background

Opportunity ?

Beginning of implementation since October 2010 (after 4 years delay)
with objectives of:

- Strengthen financial management
- Increase Laos tax base (number of taxpayers)
- Support government budget revenue
- Previous turnover tax generates “cascading tax problem” (no deduction)
- To comply with regional economic integration, Laos needs to reduce import duties rates
- To have a more competitive market for investors, Laos needs to reduce its income taxes rates

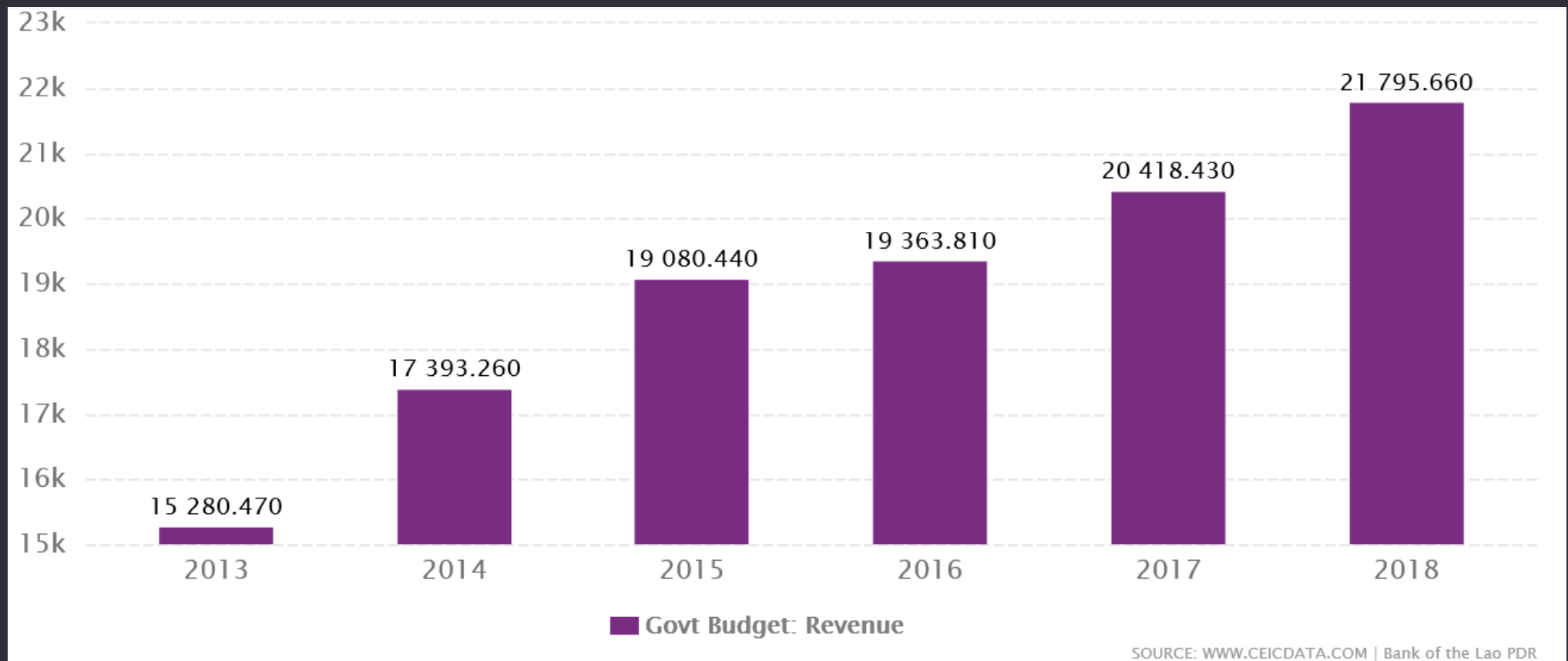
ラオス国概要

投資の機会？

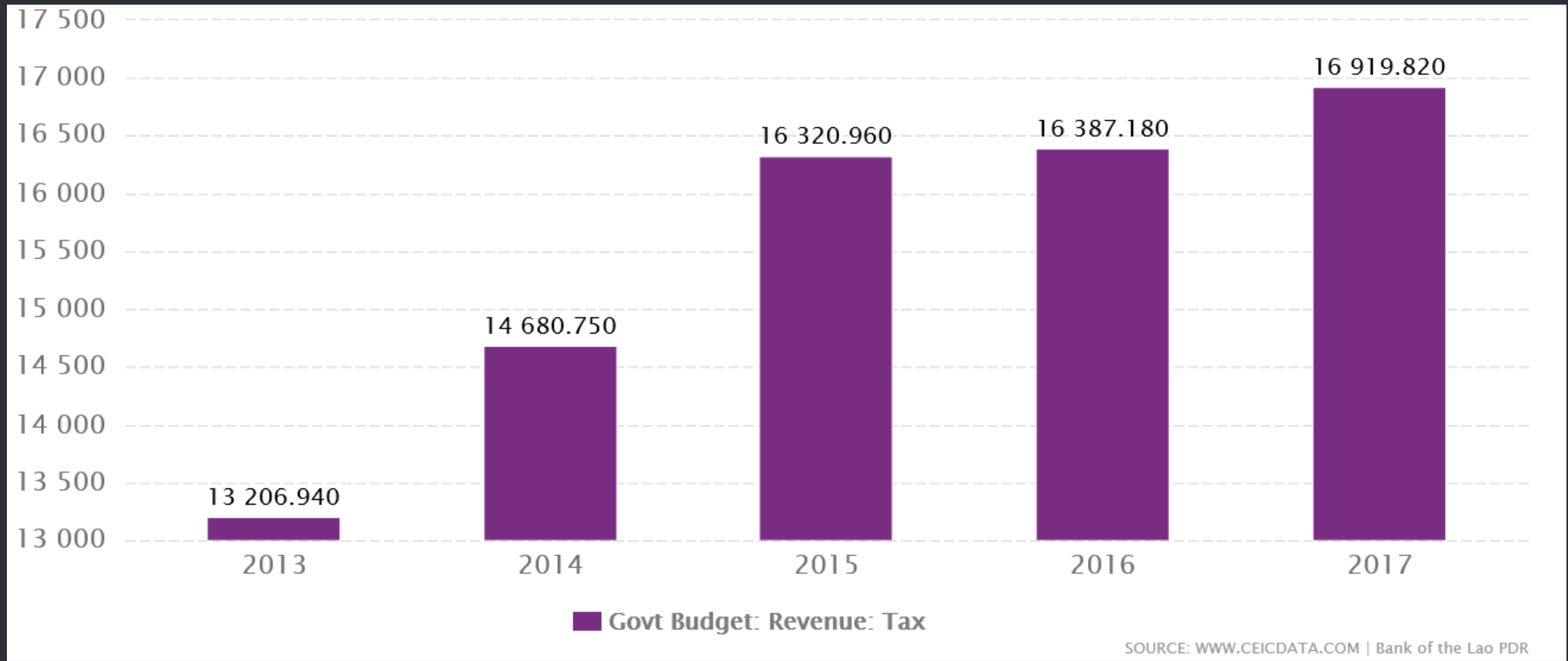
2010年10月以降、VAT法が制定された（予定より4年遅延）

- 財務管理の強化
- ラオス課税ベース拡大（納税者の数）
- 政府予算の支援
- 以前の売上税は「累積課税問題」（cascading tax problem）を起こす（控除なし）
- 地域の経済を活性化するため、ラオスは関税率を引き下げることが必要
- 投資家にとって競争的な市場を保持するため、法人税率を減らさなければならない。

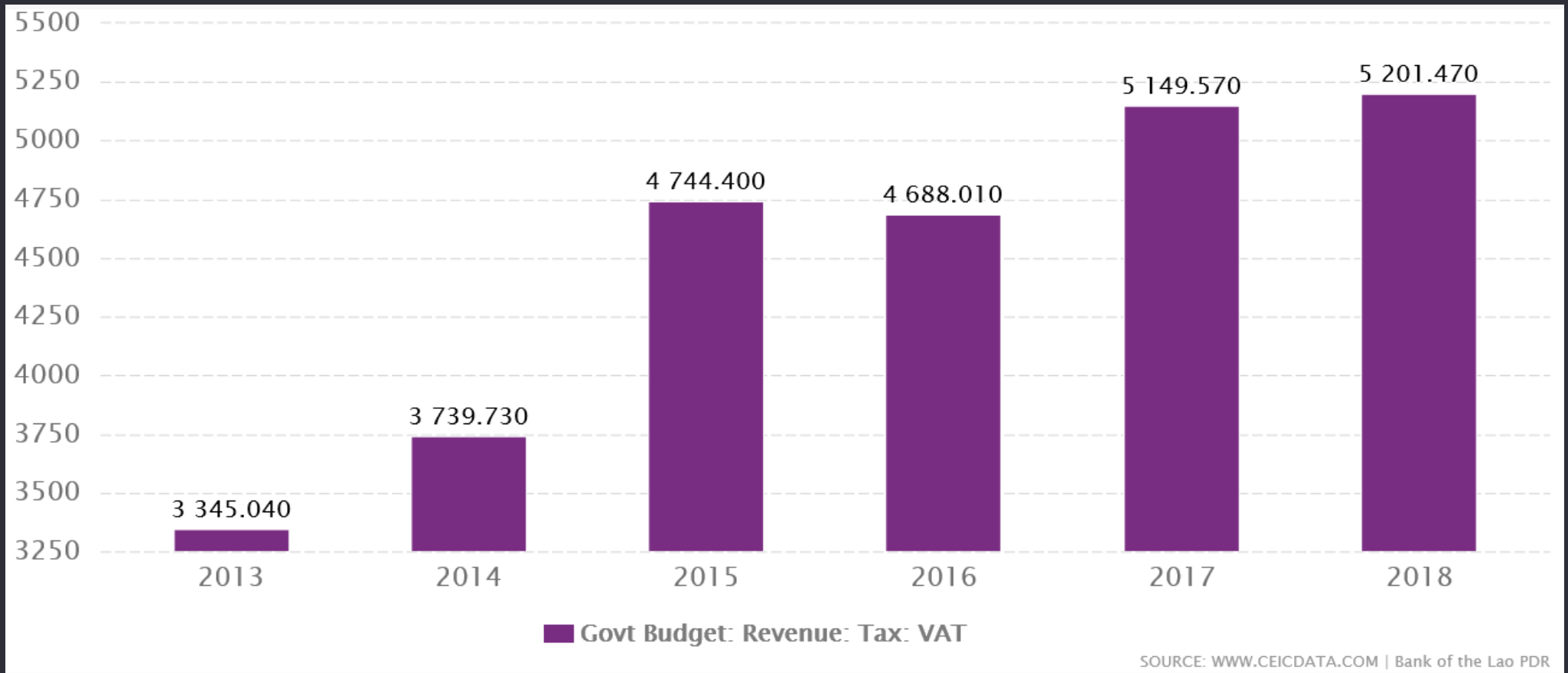
Country background (国家予算)



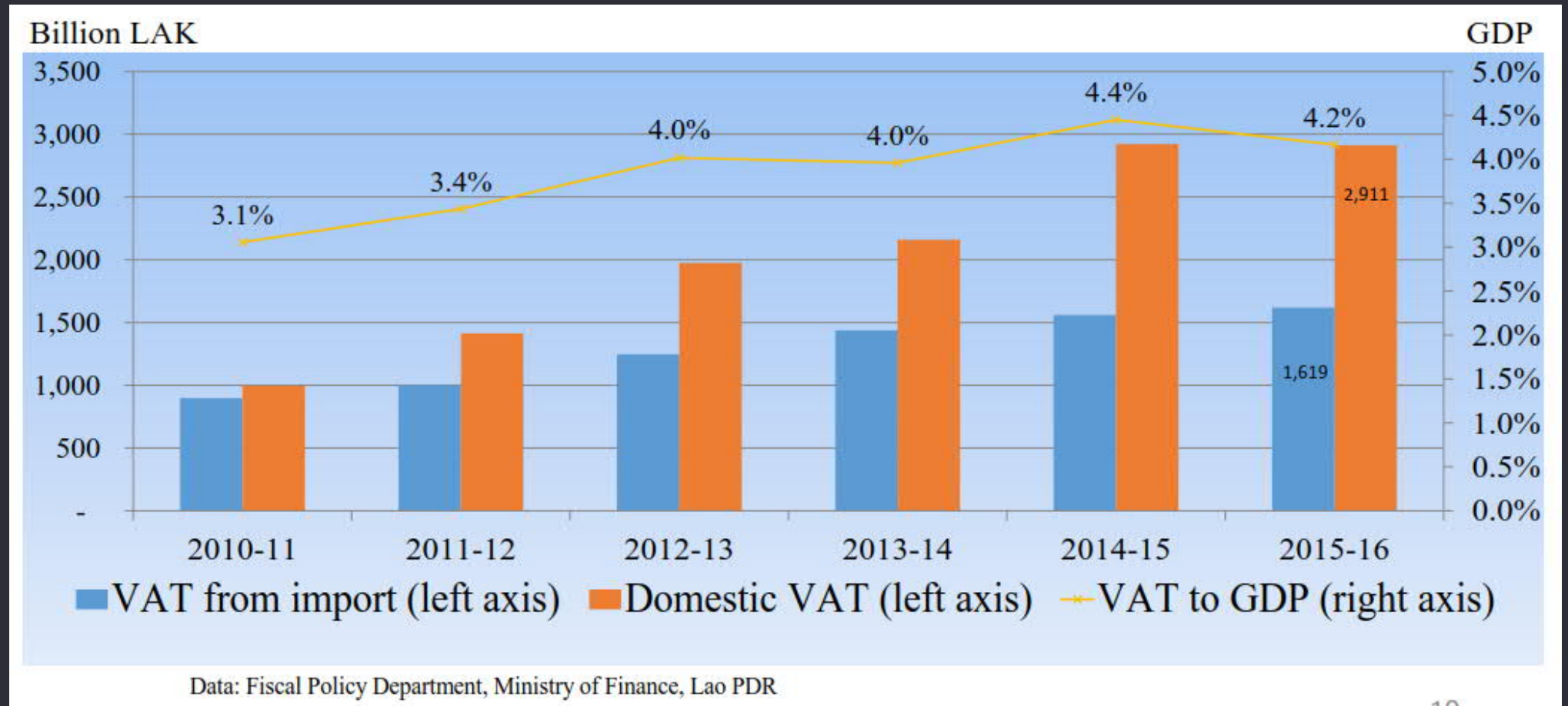
Country background (国家预算 税收)



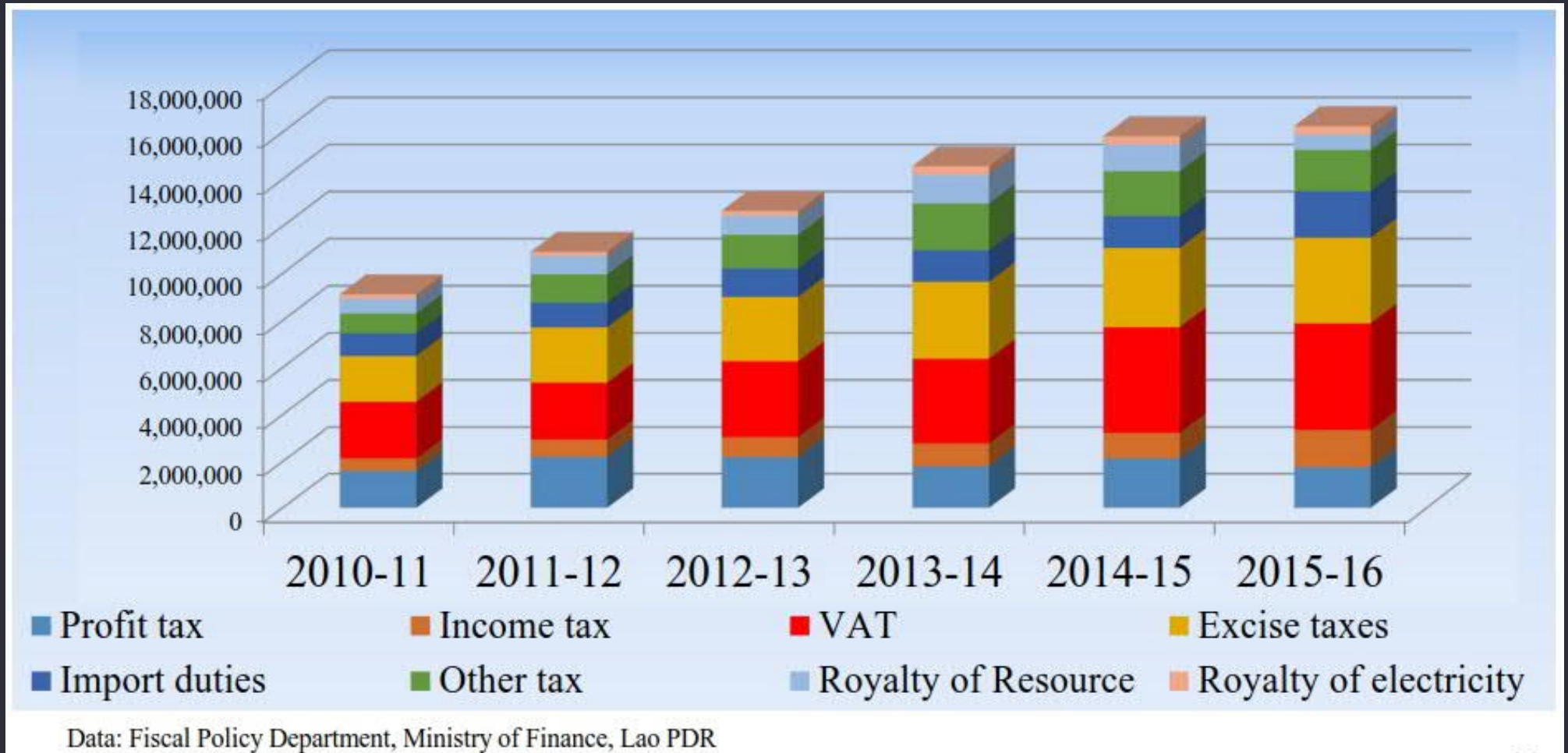
Country background (国家预算 税收 VAT)



Country background (VAT税収の内訳)



Country background (税収の内訳)



Country background

Issues and challenges ?

Laos VAT system suffers insufficiencies or limitations since its origin:

- Electronic invoices still not admitted
- VAT/Tax invoice paper-based (limited set of 50 invoices)
- Tax education not yet implemented for tax taxpayers
- Tax consultation not yet set as usual occurrence (FYI – VAT has raised 311 cases in 2016)
- Electronic system not yet available in provinces
- Enterprise's bookkeeping, in particular SME bookkeeping, limited use (60-70% SMEs are estimated to lack bookkeeping and invoices)
- Revenue collection from VAT insufficient: only 12% of enterprises are VAT registered
- Too many VAT exemptions, in particular for SEZ and sectors such as agriculture (direct subsidies will be more efficient)

ラオス概要

課題

ラオスVATシステムは、未整備な点が多く存在：

- 電子インボイスが認められていない。
- VAT/税務インボイスは紙ベース（1セット50インボイス）
- 納税者向けの税務に関する研修が行われていない。
- 税務相談制度は利用されていない（2016年のVATに関する問い合わせは331件のみ）
- 地方において、電子システムは利用できない。
- 会社における簿記会計、特に中小企業において、簿記会計があまり利用されていない。（6-7割の中小企業が簿記会計やインボイスの利用が不十分）
- VATからの税金収入が不足：VAT登録をしている企業は12%のみ
- 経済特区及び農業セクターにおけるVAT免税の金額が多い。（直接の助成金の方が効率が良い）

Country background (納税義務者に関する情報比較)

	Cambodia	Indonesia	Lao PDR	Philippines	Thailand	Vietnam
population (1)	12,600,000	248,200,000	6,700,000	103,800,000	68,800,000	89,500,000
total staff of tax admon (2)	1,200	32,741	2,152	10,387	23,000	44,023
tax admon staff per 10.000 population	0.95	1.32	3.21	1.00	3.34	4.92
tax payers registered (2)	72,000	21,800,000	80,065	18,900,000	11,400,000	13,300,000
tax admon staff per 1000 registered tax payers	16.67	1.50	29.89	0.55	2.02	3.31
% of tax payers registered/ population	0.57%	8.78%	1.20%	18.21%	16.57%	14.86%
Tax to GDP % (1)	10.20%	11.70%	14.50%	12.10%	18.60%	24.10%

Data source: IMF 2012

Advantages to be or to join the VAT system are that:

- You get back VAT paid on your business inputs but not under the presumptive tax system;
- You can grow your business and supply larger companies and government agencies easier than under presumptive tax system;
- Your contribute to the economy in improving the tax system to be fair and more transparent;
- You join a system that is applied and understood in 163 countries.

VATシステムに加入する利点:

- 支払ったVATを推定課税を適用する事なく取り戻せる；
- ビジネスを成長させ、以前より大企業や政府機関にサービス・物品供給し易くなる；
- 税制を改善する事についての経済的な貢献は、これまでより公平で透明なものとなる；
- 163か国で適用されているシステムが導入される。



Master the VAT Law

VAT法を理解する

How is VAT structured ?

VAT の仕組み

Framework

フレームワーク



The better the question. The better the answer.
The better the world works.



Building a better
working world

Framework

- ▶ Generation 3:
 - ▶ Law on Value Added-Tax (Amended) No.48/NA dated 20 June 2018
- ▶ Generation 2:
 - ▶ Instruction of Ministry of Finance on the Implementation of the Law on Value Added Tax No.0077/MoF dated 11 January 2017
 - ▶ Notification No.4337/TD dated 8 May 2014 relating to the VAT refund for companies that export goods overseas
 - ▶ Proposed draft regulation 2015 with respect to Value Added Tax
 - ▶ Law on Value-Added Tax (amended) No.52/NA dated 23 July 2014
- ▶ Generation 1:
 - ▶ Instruction on the implementation of the Value Added Tax Law No.3111.MoF dated 27 November 2009
 - ▶ Decree of Prime Minister on the Implementation of the Law on Value Added Tax No.270/PM dated 18 September 2009
 - ▶ Law No.04/NA on Value-Added Tax dated 26 December 2006

フレームワーク

▶ 第3期:

- ▶ 2018年6月20日付付加価値税法（改正）第No.48/NA号

▶ 第2期:

- ▶ 2017年1月11日付財務省が発行した付加価値税法の実施ガイダンス
- ▶ 2014年5月8日付海外に輸出する会社の還付に関する通知第No.4337/TD号
- ▶ 2015年のドラフト規定を提案
- ▶ 2014年7月23日付、付加価値税法（改正）第No.52/NA号

▶ 初期:

- ▶ 2009年11月27日付付加価値税法第No.3111.MoF の実施ガイダンス
- ▶ 2009年9月18日付首相の付加価値税法に関する法令
- ▶ 2006年12月26日付付加価値税法第No.04/NA号

Taxable activities (課税対象)

- ▶ Importation of goods;
- ▶ Supply of goods and services within the Lao PDR by individuals, legal entities or organizations operating businesses under the Value-Added Tax system;
- ▶ Supply of goods and services within the Lao PDR by non-residents and not registered as entity under the law of the Lao PDR;
- ▶ Supply of goods and services outside the special economic zone in the Lao PDR by enterprises registered in the special economic zone;
- ▶ Supply of goods and services through electronic system;

- ▶ 物品の輸入;
- ▶ ラオス国内での、VATシステムの下での個人、企業、組織による物品・サービスの供給;
- ▶ ラオス国内での、非居住者及び登録されていない法人による物品・サービスの供給;
- ▶ 経済特区に登録された法人による、ラオス国内の経済特区外への物品・サービスの供給;
- ▶ 電子システムによる、物品・サービスの供給;

Main beneficiaries of VAT exemptions



Imports of goods (Main):

- ▶ All types of crop seeds, animals for breeding, animal semen, vaccines, equipment and liquid nitrogen for keeping vaccines and animal semen, animal feeds, raw materials for making animal feeds and produce vaccines.
- ▶ Raw materials used in the production of [Organic] fertilizer, agro-processing products, organic fertilizer, fertilizer and pesticides that are not dangerous to the ecosystem, human and animal health and life;
- ▶ Equipment and machinery for the intended use in agricultural activities;
- ▶ Materials, minerals, equipment and components served in production of goods for export;
- ▶ Equipment which cannot be supplied or produced in the Lao PDR, vehicles and machineries recorded as fixed assets and to serve production directly;
- ▶ Chemical substance for the purpose of researches, testing, scientific analysis of government authorities;
- ▶ Aircraft and equipment to be used in the domestic and international air transportation;
- ▶ Fuel and other oils for the purpose of international air transport;
- ▶ The goods for their official use by embassies, and international organizations accredited to the Lao PDR in accordance with the international agreements [and] treaties, and pre-authorization by the relevant ministry;
- ▶ Learning, teaching materials, modern equipment for the purpose of learning, teaching, researches and laboratory as authorized by relevant ministry;
- ▶ Animal medicines, artificial organ for transplantation for animal;
- ▶ Traditional medicines, artificial organs for transplantation into human body, human blood, crutch, wheelchair for patients, disabled and elder people;
- ▶ Medical tools [and] equipment, diagnostic equipment for public service of the hospitals, health centers;

Domestic supply of goods and services (Main):

- ▶ Un-processed agricultural produce or preliminary processed including peeled, grinded, smoked [and] milled;
- ▶ All kinds of live or dead animal including the whole body or in pieces that are un-processed or preliminary processed for making in the forms of fresh portion or in the conditions that are imperishable;
- ▶ The supply of afforestation, plantation of industrial, fruit and medicinal trees;
- ▶ All types of crop seeds, animals for breeding, animal feeds, vaccines, raw materials for making animal feeds and produce vaccines;
- ▶ Raw materials used in the production of fertilizer, agro-processing products, organic fertilizer, fertilizer and pesticides that are not dangerous to the ecosystem, human and animal health and life;
- ▶ The goods in aircraft that serves international air transport
- ▶ Equipment and machinery for the intended use in agricultural activities;
- ▶ Materials, equipment and components served in production of goods for export;
- ▶ International transit
- ▶ Learning, teaching materials, modern equipment for the purpose of learning, teaching, researches and laboratory as authorized by relevant ministry;
- ▶ Education services and sport such as childcare Centre, kindergartens, primary [and] secondary school, vocational school, colleges, academies and universities, sport training and gymnastic centers;
- ▶ Deposit, loan interests, income from money transfer, exchange gain and other financial monetary transactions conducted by commercial banks or financial institutions licensed by the Bank of the Lao PDR;
- ▶ The benefit from investment in the securities listed in the securities exchange, services of securities exchange, services of securities depository, services of securities intermediary that provide securities services, and other securities services;
- ▶ The supply of health, life, pet and planted tree insurance;
- ▶ The examination, treatment and diagnosis of humans and animals;
- ▶ Traditional medicines, artificial organ for transplantation into human body, human blood, crutch, wheelchair for patients, disabled and elder people;
- ▶ Medical tools [and] equipment, diagnostic equipment for public service of the hospitals, health centers;

VATの非課税項目



▶ 物品輸入（主）

- ▶ 作物種子、飼育用動物、動物用飼料、動物用飼料の原料、ワクチンおよびワクチン製造用の原料；
- ▶ 肥料製造用の原料、農産物加工品、無農薬肥料、肥料、環境・人体・動物に危険を及ぼさない殺虫剤；
- ▶ 農業用設備および機械装置；
- ▶ 輸出用製品の製造に使用される原材料、設備およびスペアパーツ；
- ▶ ラオス国内で調達できない、または製造されない設備、固定資産として定義される、また直接製造に使用される機械装置；
- ▶ 政府機関の研究・検査・科学的分析の目的で使用される化学物質、および政府から認定を受けた事業者の分析・検査の目的で使用される化学物質；
- ▶ 航空機、国内および国際航空輸送に使用される設備装置；
- ▶ 航空輸送を目的とした燃料およびオイル、航空輸送を行う航空機の関連部品；
- ▶ 大使館による公的使用のため、および国際的契約や条約等に従ってラオスで認定された国際的機関が輸入する物品；

VATの非課税項目

- ▶ 学習用・教育用の教科書、学習用・教育用のコンピューター、プロジェクター等の現代的な装置、その他の指導用の現代的な教育装置で関連当局の認定を受けたもの;
- ▶ 人間および動物の体にとって代わる薬および人工臓器;
- ▶ 人体にとって代わる薬および人工臓器、血液、患者・障害者・高齢者のための装置;
- ▶ 病院で使用される装置、医療用装置、分析装置;

- ▶ 物品及びサービスの国内供給（主）：
 - ▶ 未加工の農産物または皮剥・製粉・燻製・精米加工を含むその簡易加工品;
 - ▶ 動物（その全体またはその一部で未加工もしくは簡易加工されたものを含む）の販売;
 - ▶ 植林・栽培による供給品や果物の販売;
 - ▶ 作物種子、飼育用動物、動物用飼料、動物用飼料の原料、ワクチンおよびワクチン製造用の原料;
 - ▶ 肥料製造用の原料、農産物加工品、無農薬肥料、肥料、環境・人体・動物に危険を及ぼさない殺虫剤;

VATの非課税項目

- ▶ 国際航空輸送に使われる航空機の部品の販売；
- ▶ 農業用設備および機械装置の販売；
- ▶ 輸出用製品の製造に使用される原材料、設備およびスペアパーツ；
- ▶ 国際輸送
- ▶ 学習用・教育用の教科書、学習用・教育用のコンピューター、プロジェクター等の現代的な装置、その他の指導用の現代的な教育装置で関連当局の認定を受けたものの販売；
- ▶ 保育所・幼稚園・小学校・中学校・高等学校・職業訓練学校・大学等が行う教育サービス；
- ▶ ラオス中央銀行が認可した金融機関の預金利息・貸付利息；
- ▶ ラオス証券取引所への投資による所得、および証券取引所が提供するサービス；
- ▶ 健康保険・生命保険・動物保険料；
- ▶ 人間および動物への医療サービス；
- ▶ 人体にとって代わる薬および人工臓器、血液、患者・障害者・高齢者のための装置の販売；
- ▶ 病院で使用される装置、医療用装置、分析装置の販売；

Place of supply

▶ Place of good supply:

- ▶ At the place where goods actually exist for goods supply **without transportation**;
- ▶ At the beginning point of goods transport for goods supply **with transportation** by a supplier or on behalf of a supplier by a purchaser or on behalf of a purchaser;
- ▶ At the point where goods are installed or assembled for goods supply with installation or assembly by a supplier or on behalf of a supplier;
- ▶ In the Lao PDR for **goods sold in foreign countries by a Value-Added Taxpayer before transporting or importing into the Lao PDR** by the taxpayer or on behalf of the taxpayer to a resident or entity registered under the law of the Lao PDR;
- ▶ In the Lao PDR for actual supply of goods in the Lao PDR but transported by a supplier or a purchaser to foreign countries or special economic zones;
- ▶ In the Lao PDR for **supply of goods prior to import duty declaration by an importer**.

▶ Place of service supply:

- ▶ At the **place of recipients who are residents and registered as entity under the law of the Lao PDR**;
- ▶ At the place of **consultancy service provider** which is involved with information in the Lao PDR regardless of a recipient being a resident and registered as entity under the law of the Lao PDR or not;
- ▶ At the place of **service related to an immovable asset located in the Lao PDR** such as: design, construction, maintenance, repair, service and other operations;
- ▶ At the place where movable goods or enterprise asset are **leased out** such as: vehicle, boat, aircraft of a Value-Added Taxpayer **if such goods are used in the Lao PDR**;
- ▶ At the place where the **transport service of passengers and goods** are provided if such service occurs in the Lao PDR;
- ▶ At the place where a **service related to culture, art, sport, science, education, entertainment** or similar service is provided including a service to an organizer of the aforementioned activities;
- ▶ At the place of **postal and telecommunication service** if such place is registered as entity under the law of the Lao PDR regardless of a recipient of service being in the Lao PDR or other countries;
- ▶ At the place where a **tourism service** sold at a price with other service fees inclusive is provided.

供給の場所

- ▶ 物品供給の場所:
 - ▶ 輸送なしで、物品供給の目的で物品が実際に存在する場所;
 - ▶ 供給者による輸送又は、供給者に代わる者、または、購入者又は購入者の代わりの者による、物品供給のための物品輸送の開始点;
 - ▶ 供給者による、または供給者に代わる者による、設置または組み立てを行う物品供給のために、物品が設置または組み立てられた時点;
 - ▶ 納税者または納税者に代わり、ラオス法律で登録された居住者や法人に輸送あるいは輸入する前に、VAT納税者により外国で販売された物品としてラオスで存在する;
 - ▶ 物品供給のためラオスで存在するが、供給者または購入者により外国や経済特区に輸送される;
 - ▶ ラオスでは、輸入者による輸入関税申告より物品の供給が優先される。

供給の場所

- ▶ サービス供給の場所:
 - ▶ ラオス法律上、居住者であり、法人として登録されている受取人の所在地;
 - ▶ 受取人が、居住者であり法人として登録されているか否かを問わず、ラオスの情報に関するコンサルタントサービス供給者の所在地;
 - ▶ 次のようなラオスにある不動産に関するサービスの供給される場所：設計、建設、保守、修理、サービス、およびその他の業務;
 - ▶ ラオス国内で使用される場合、次のような動産または企業資産がリースされる場所：VAT納税者の車両、ボート、航空機;
 - ▶ ラオス国内で発生した乗客・物品の輸送サービスが供給された場所;
 - ▶ 文化、芸術、スポーツ、科学、教育、娯楽のサービスが提供された場所、主催者へのサービスを含む;
 - ▶ 受取人がラオスや他国にいるかを問わず、登録された法人の場合、郵便および電気通信サービスの提供された場所;
 - ▶ 他のサービス料を含む価格で販売されている観光サービスが提供された場所

VAT basis

- ▶ actual transaction costs increased with the customs duties [and] excise tax (if any) for goods importation;
- ▶ supplying price of goods and service plus excise tax (if any), excluding the Value-Added Tax for the domestic supplies of goods and service ;
- ▶ actual purchasing price, excluding the Value-Added Tax for the supply of services from non-residents not registered as enterprise under the law of the Lao PDR;
- ▶ actual purchasing price of goods and service, excluding the Value-Added Tax for the supply of goods and service from residents not registered as enterprise under the law of the Lao PDR;
- ▶ actual transaction cost plus custom duties, excise tax (if any) and total profit for person not registered in the Value-Added Tax system.
- ▶ actual supply price of goods and service or market price plus excise tax (if any) for self-consumption, exchange or giving for free;
- ▶ actual supply price of goods and service plus excise tax (if any) for the supply of goods and service through electronic system;
- ▶ In case a Value-Added Taxpayer has auxiliary income, it shall be included in the taxable amount of Value-Added Tax.
- ▶ In case the business operator has income in foreign currencies, they shall be converted into Lao Kip according to the exchange rate of the Bank of the Lao PDR at the time of the transaction.

VATの計算基礎（課税対象）

- ▶ 物品の輸入については、**関税、物品税**（ある場合）を含む**実際の取引価額**；
- ▶ **物品税**（ある場合）を含む物品のサービスの供給価格、ただし物品およびサービスの国内供給に対するVATを除く；
- ▶ ラオスの法律で企業として登録されていない非居住者によるサービスの提供に対するVATを除く**実際の購入価格**；
- ▶ 企業として**登録されていない居住者**による物品およびサービスの供給に対するVATを除く、物品およびサービスの**実際の購入価格**；
- ▶ **付加価値税システムに登録されていない者**に対する、**実際の取引価額**及び、**関税、物品税**（ある場合）、**総利益**。
- ▶ 自家消費、交換や無償の提供に対しては、**物品およびサービスの実際の供給価格**、または**市場価格**及び**物品税**（ある場合）；
- ▶ **電子システムを通じての物品およびサービスの供給**に対しては、物品およびサービスの**実際の供給価格**及び**物品税**（ある場合）；
- ▶ VAT納税者が他の所得がある場合、それもVATの課税対象に含まれる。
- ▶ 事業者が外貨で収入を得る場合、取引時点のラオス銀行の為替レートに従い、ラオスキープに換算される。

VAT adjustments (VAT調整)

- ▶ When the customer **partially or wholly returns** goods or service charges;
- ▶ When a Value-Added Taxpayer **cancels the purchase** of goods or service after [the sale of goods and supply of services];
- ▶ When a Value-Added Taxpayer granted a **price reduction** or the price is **increased** after [the supply of the goods or services];

Please note: VAT adjustments **can only be done if** suppliers issue VAT invoices and already declared the VAT themselves.

- ▶ 顧客が**一部あるいは全ての**物品・サービス料を返還した時;
- ▶ 物品販売及びサービスを供給した後、VAT納税者が物品・サービスの**購入をキャンセルした時**;
- ▶ 物品・サービスを供給した後に、納税者が**価格の引き下げまたは、引き上げを認めた場合**;

注: VATの調整は、供給者がVATインボイスを発行済でかつVATを申告した場合に限り認められる。

VAT rates VATのレート

- ▶ **Ten percent (10%)** rate is applied to imported [goods and services], supplies of goods and services subject to VAT in the Lao PDR;
 - ▶ **Zero percent (0%)** rate is applied to export of goods to overseas.
-
- ▶ ラオスでは、輸入される物品及びサービス、VATが課される物品及びサービスに対し、**10%**の税率が適用される;
 - ▶ 海外へ輸出される物品に対し、**0%**の税率が適用される。

Time of reporting

- ▶ For the importation of goods from overseas, it shall be calculated and collected **at the time of custom declaration**;
- ▶ For domestic supplies of goods and service, it shall be calculated and collected **at the time of transaction occurred**;
- ▶ For self-consumption and giving away free of charge of goods and services, it shall be calculated and collected **at the time of the disposal or transfer or consignment of ownership**;
- ▶ For the purchase of service from individuals, legal entities or organizations who are nonresident or residents but not registered as entity under the law of the Lao PDR, the Value-Added Tax shall be deducted and collected **when there is a disbursement** for such individuals, legal entities or organizations.

申告（計算・徴収）のタイミング

- ▶ 海外からの物品の輸入については、**税関申告時に計算・徴収される**;
- ▶ 国内での物品・サービスの供給については、**取引が発生した際に計算・徴収される**;
- ▶ 自家消費又は、無料で提供される物品及びサービスについては、**所有権の放棄・譲渡・委託の際に、計算・徴収される**;
- ▶ 非居住者または、ラオスの法令により法人として登録されていない個人・企業・組織からのサービスの購入については、VATは、**支払いが発生した際に控除・徴収される**。

VAT deduction

- ▶ Main deduction right: input VAT **directly** related to goods and services served in production, business operation or services subject to VAT
- ▶ Key requirements:
 - ▶ Be registered in VAT system
 - ▶ File VAT return monthly
 - ▶ Support input VAT with VAT/tax invoices
 - ▶ Deducted within 3 months / then request for refund
- ▶ Examples of non-deductible input VAT:
 - ▶ organization of party, traditional and religious event, luxury item, extravagance, relaxing, dancing or entertainment, play golf and other sports, gift, award;
 - ▶ Unrelated and personal expense of business owner, shareholder, partner and their staff;
 - ▶ Expense related to electricity, water supply, petrol, gas only for proportion not served in the business operation directly;
 - ▶ Expense related to computer, laptop, tablet, mobile phone registered or not registered as assets of the Value-Added Taxpayer;
 - ▶ Goods for personal use such as cigarette, alcoholic beverage, food and all kinds of beverages and other products;

VATの控除（売上VATからの仕入VATの控除）

- ▶ メインとなる控除：生産、事業活動、又はVATの対象となるサービスに**直接寄与**する事業活動に関連する仕入VAT
- ▶ 主な要件（控除するための要件）：
 - ▶ VATシステムに登録している
 - ▶ 月次でVAT申告を提出している
 - ▶ 仕入VATに関連するVAT / タックスインボイスが揃っている
 - ▶ 3か月以内に控除/その後還付を申請している
- ▶ 非控除VAT（控除できない仕入VAT）
 - ▶ パーティーや贈答にかかる費用；
 - ▶ 事業に関連しない費用や私的な費用；
 - ▶ 事業に関連しない部分の、電気、水道、ガス等の費用；
 - ▶ コンピューター、タブレット、ノート型パソコン、電話に関連する費用；
 - ▶ たばこ、アルコール、リフレッシュメントなどの個人趣向品の費用；

VAT credit (VATクレジット・・売上VATと相殺できなかった仕入VAT)

- ▶ VAT credit arises from an **excess of deductible input VAT** that cannot be offset against current output VAT
- ▶ VAT credit has to be **carried forward** for deduction in the next month.
- ▶ 仕入VATが、対応する期間の売上VATの金額を超過する事により、相殺できなかった場合に、VATクレジット（仕入VAT－売上VAT）が発生する。
- ▶ そのVATクレジットの金額は、翌月以降に繰り越され翌月以降の売上VATと相殺されなければならない。

Non-residents and Suppliers in SEZ

- ▶ Purchase of **services** from non-residents and residents registered in Special Economic Zone:
 - ▶ Mandatory VAT withholding
 - ▶ At the time of payment
 - ▶ Filling of VAT return
- ▶ The provision applies to individuals, legal entities and organizations that are not in the VAT system but purchases the same services.
- ▶ The **use of goods** for which VAT is not paid (frequent for suppliers in SEZ) in the service supply implies the VAT to be re-charged.

SEZ（経済特区）における非居住者及び供給者

- ▶ 非居住者及びSEZ（経済特区）に登録されている居住者からのサービスの購入：
 - ▶ VATを源泉徴収する事が強制（必須）
 - ▶ 支払いのタイミングでの源泉徴収が必要
 - ▶ VAT申告書の提出が必要
- ▶ この規定は、VATシステム登録していない個人、企業、及び組織から同様のサービスを購入する際にも適用される。
- ▶ サービス提供時においてVATが支払われていない（SEZ内のサプライヤーによくあるケース）物品の使用について、VATが課される可能性がある。

VAT refund

- ▶ VAT payers that can claim VAT refund:
 - ▶ Exporters
 - ▶ Situations of merge, split, stop, bankruptcy of business
 - ▶ Situation of VAT credit exceeding 3 months
 - ▶ International organizations, embassies, consulates and diplomates
 - ▶ Foreign passengers and tourists exiting Laos through airports
 - ▶ Situations of VAT overpayment
- ▶ VAT that can be refunded:
 - ▶ Input VAT deductible
 - ▶ VAT/tax invoice supported
 - ▶ Properly accounted
 - ▶ Transactions properly supported by contracts
 - ▶ VAT payments supported by bank receipts
 - ▶ VAT properly reported with VAT returns
- ▶ VAT refund has to be requested on a **monthly basis** from the date the VAT credit occurs **without exceeding 3 months**

VATの還付

▶ VATの還付を申請できる者:

- ▶ 輸出者
- ▶ 合併、分割、停止、破産の状態にある企業
- ▶ 3か月を超えるVATクレジットがある企業→3か月以上控除できな
いで残っている場合
- ▶ 国際機関、大使館、領事館、外交官
- ▶ 空港を通過する、ラオスを出国する外国人乗客及び観光客
- ▶ VATの過払いの状態にある企業

▶ 還付可能なVATの条件:

- ▶ 控除可能の仕入VAT（控除可能の要件を満たしている）
 - ▶ VAT/タックスインボイスがある
 - ▶ 会計上適切に計上されている
 - ▶ 契約に基づいた取引から発生している
 - ▶ VATの支払に関する金融機関の領収書がある
 - ▶ VATの申告が適切に行われている
- ▶ VATクレジットが発生した時点から **3か月以内**に、VATの還付申請を行う必要あり

Tax & Accounting compliance

- ▶ Registration in the VAT system
- ▶ Submission of VAT returns no later than 15 of following month
- ▶ Maintenance of accounts in accordance with Accounting Law
 - ▶ Full IFRS for Public Interest Entity
 - ▶ Lao FRS for Large Entities
 - ▶ Lao FRS for SMEs
 - ▶ Cash basis for very small enterprises
- ▶ Issuance of VAT or tax invoices
- ▶ Issuance of financial reports

税務及び会計についての法令遵守

- ▶ VATシステムへの登録
- ▶ 翌月の15日までにVAT申告書を提出
- ▶ 会計ルールに従った財務報告書の準備
 - ▶ 公益法人に対しては、IFRSに完全に準拠
 - ▶ 大企業に対しては、ラオスFRSに準拠
 - ▶ 中小企業に対しては、ラオスFRSに準拠
 - ▶ 零細企業に対しては、現金ベース
- ▶ VATまたはタックスインボイスの発行
- ▶ 財務報告書の発行

VAT invoices (VATインボイス)

ໃບເກັບເງິນ

ແບບ : 01/ອມພ-3ຍ
ລະຫັດ : ກກ/13
ເລກທີ : No 264901

ອາກອນມູນຄ່າເພີ່ມ
ໃບທີ 1 ສໍາລັບໃຫ້ຜູ້ຊື້

ຊື່ອາກອນ (ຜູ້ຂາຍ) _____ ພື້ນທີ່: _____ ເມືອງ: _____ ສະໝຸດ: _____
 ເລກບັນຊີ: _____ ທະນາຄານ: _____ ໂທລະສັບ: _____ ແຟັກ: _____
 ເລກປະຈຳຕິດຕັ້ງເສຍອາກອນ: □□□□□□□□ - □ - □□

ຊື່ອາກອນ (ຜູ້ຊື້) _____ ພື້ນທີ່: _____ ເມືອງ: _____ ສະໝຸດ: _____
 ເລກບັນຊີ: _____ ທະນາຄານ: _____ ໂທລະສັບ: _____ ແຟັກ: _____
 ເລກປະຈຳຕິດຕັ້ງເສຍອາກອນ: □□□□□□□□ - □ - □□ ຮູບການຊໍາລະສະສິງ: _____

ລ/ດ	ເນື້ອໃນສາຍການ	ຕິດໜ່ວຍ	ຈໍານວນ	ລາຄາຕິດໜ່ວຍ	ລວມເປັນເງິນ
1	2	3	4	5	6=4x5

ລວມມູນຄ່າຂາຍບໍ່ມີອາກອນ: _____
 ອັດຕາອາກອນມູນຄ່າເພີ່ມ: _____% ເປັນຈໍານວນເງິນ: _____
 ລວມມູນຄ່າສັງເກດ: _____

ຈໍານວນເງິນຊຸມເປັນຕົວໜັງສື: _____
 ວັນທີ: _____ ວັນທີ: _____
 (ລາຍເຊັນ ແລະ ປະທັບຄຳ) (ລາຍເຊັນ ແລະ ປະທັບຄຳ)

ພິມໂດຍ: ອາກອນມູນຄ່າເພີ່ມ
ເລກທີ ມມຄ/ກກ 0001/01/2016

Form: 01/VAT-3
Code: AA/14
No.

VAT INVOICE

No. 1: to be kept by a purchaser

Name of enterprise (seller): _____
 Address: Road: _____, Village: _____, District: _____, Province: _____
 Account No. _____, Name of bank _____, Tel: _____, Fax: _____
 Tax payer's ID No. □□□□□□□□□□ - □□

Name of enterprise (purchaser): _____
 Address: Road: _____, Village: _____, District: _____, Province: _____
 Account No. _____, Name of bank _____, Tel: _____, Fax: _____
 Tax payer's ID No. □□□□□□□□□□ - □□ Payment method: _____

No.	Description	Unit	Amount	Price per Unit	Total
1	2	3	4	5	6 = 4 x 5

Exchange rate _____ Gross Selling Price: _____
 VAT: _____ exempted _____% equivalent to: _____
 Total: _____

Total amount in letter: _____
 Date: //_____
Purchaser (Signature and seal) _____ **Seller** (Signature and seal) _____

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Tax penalties

- ▶ 500,000 kip per monthly for **late filing of Value-Added Tax**.
- ▶ 100,000 kip per time for the business operators who **fail to fill out the taxpayer's identification number** on the Value-Added Tax payment;
- ▶ 3,000,000 kip for each time that they **fail to notify on the modification of information** such as telephone number, address of enterprise and other information on the Value-Added Tax payment form;
- ▶ 0,1% of the total outstanding amount of Value-Added Tax for each day in case of **no Value-Added Tax payment**;
- ▶ 1,500,000 kip per month in case of **no Value-Added Tax payment**;
- ▶ 50% of total Value-Added Tax that causes loss to the State arising out of **non-declaration or inaccurate declaration** such as: non-declaration on supply of goods and services subject to Value-Added Tax or declaration with amount lower than actuality, deduction of nondeductible input VAT or excessive deduction, carried-forward amount more than actuality, unreal advance or overdue payment, non-declaration of withholding VAT or declaration with amount lower than the one stipulated in law;
- ▶ 1,000,000 kip for each time of collection claim issuance in case of **failure to provide accounting documents** or provide **inaccurate and/or incomplete accounting documents**, [provide] unclear or inaccurate information.
- ▶ 1,000,000 kip for first time of violation in case that the business operators **fail to cooperate** or hinder the duties implementation of tax officers and authorities.

税金に関する罰則規定

- ▶ VAT申告の**遅延**：500,000キープ/月（約6千円/月）
- ▶ VAT納付時の**納税者番号の記載漏れ**：100,000キープ/回（約1万2千円/回）；
- ▶ VAT納付書への各種情報の**変更届の提出漏れ**（電話番号、住所、その他）：3,000,000キープ/回（約3万6千円/回）；
- ▶ **無申告**の場合、未納付税額に対して0.1%/日の延滞金；
- ▶ **無申告**の場合、1,500,000がキープ/月（約1万8千円/月）；
- ▶ VATの無申告、過少申告、過大控除、繰越控除金額の過大申告、過誤納付、源泉徴収額の過少、法令に定めた金額より過少の申告：総VAT金額の50%
- ▶ **会計書類を提出できなかった場合、または、会計書類の数値に誤りがあった場合**：
1,000,000キープ/回（約1万2千円/回）
- ▶ 税務調査に**協力しない行為、妨害行為**：1,000,000キープ（初回）（約1万2千円/初回）

3

Filing VAT forms (VAT申告書様式)

VAT form (VAT申告書様式)

Sample

ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະສານ ວັດທະນະຖາວອນ

ກະຊວງການເງິນ **ໃບແຈ້ງ-ມອບ ອາກອນມູນຄ່າເພີ່ມ** ໃບແຈ້ງທຳອິດ ໃບແຈ້ງຕໍ່ເມັດ

ກົມລ່ວມສາອາກອນ **ແບບຮິມ 01/ອມຂ** ໃບແຈ້ງຕໍ່ເມັດ ບໍ່ມີ, ຖ້າມີ

ປະຈຳເດືອນ ຫຼື ບະຈຳກຸງວ 03/2018 ວັນ, ເດືອນ, ປີ ວິນໃນແຈ້ງ 13/09/2018
ບັນຍັດ: ບສ ສາຍຂອງ ກຳລັງກິນເບີງອອນ ຈຳກັດວຽງວ
ເລກປະຈຳດິວິດເສຍອາກອນ: 126171043-000 ໂທລະສັບ:
ການບັນທຶກແບ່ງຂໍ້ມູນກຽວກັນມູນອບອາກອນ: ມີ ຫຼື ບໍ່ມີ, ຖ້າມີ

ການຕິດໄວ້ອາກອນມູນຄ່າເພີ່ມ			
ກ. ລາຍງານການເຄື່ອນໄຫວເບື້ອງຂຶ້ນອອກ (ຂາຍ)	ລາຍຮັບ, ຂຶ້ນຕຸບກິດໄວ້	ອມຂ	ເບື້ອງຂຶ້ນອອກ
ຍອດຂາຍ ທີ່ຖືກຍົກເວັ້ນ ອມຂ (ທັງນາຍໃນ ແລະ ຕ່າງປະເທດ)	01	0	
ຍອດຂາຍ ທີ່ບໍ່ຖືກເວັ້ນ ອມຂ (ຂາຍທີ່ຖືກເສຍ ອມຂ ແລ້ວ, ຂາຍທີ່ບໍ່ຖືກເສຍ ອມຂ ອື່ນໆ)	02	0	
ຍອດການສົ່ງອອກ ແລະ ການຂາຍພາຍໃນ ທີ່ຖືກ ອມຂ 0% ແລະ ຍອດຂາຍບໍ່ຕ່າງປະເທດ	03	0	
ຍອດການສົ່ງອອກ ທີ່ຖືກ ອມຂ 10%	04	0	07
ຍອດຂາຍມູນຄ່າໃນປະເທດ ທີ່ເວັ້ນ ອມຂ ໃນຍັດຕາ 10%	05	1,500,000,000	08 150,000,000
ລວມ (01+02+03+04+05) ແລະ (07+08)	06	1,500,000,000	09 150,000,000
ຂ. ລາຍງານການເຄື່ອນໄຫວເບື້ອງຂຶ້ນເຂົ້າ			
ການບໍາເຂົ້າ ແລະ ຊື້ ທີ່ຖືກຍົກເວັ້ນ ອມຂ, ບໍ່ຖືກເສຍ ອມຂ, ຖືກເສຍ ອມຂ ໃນຍັດຕາ 0%	ການບໍາເຂົ້າ ແລະ ຊື້ ອມຂ	ອມຂ	ເບື້ອງຂຶ້ນເຂົ້າ
ການບໍາເຂົ້າ ແລະ ຊື້ ທີ່ຖືກເສຍ ອມຂ ໃນຍັດຕາ 10% ແລະ ອມຂ ເບື້ອງຂຶ້ນເຂົ້າທີ່ຕິດຂັ້ນ	10	0	
ອມຂ ເບື້ອງຂຶ້ນເຂົ້າ ທີ່ບໍ່ອະນຸຍາດໃຫ້ສັກ	11	1,000,000,000	12 100,000,000
ອມຂ ເບື້ອງຂຶ້ນເຂົ້າ ທີ່ອະນຸຍາດໃຫ້ສັກ (12 - 13)			13 0
ລວມ (10+11) ແລະ ອມຂ ເບື້ອງຂຶ້ນເຂົ້າທີ່ຕິດຂັ້ນ			14 100,000,000
ຕ. ການຕິດໄວ້ອາກອນມູນຄ່າເພີ່ມທີ່ ຕ້ອງມອບ, ຂີ້ຄືນ ແລະ ຍົກໄປສຳຄ່າ			
ອມຂ ຕ້ອງມອບ (09 - 14) \geq 0	15	50,000,000	
ອມຂ ເບື້ອງຂຶ້ນເຂົ້າຍົກໄປສຳຄ່າ ແລະ ສົ່ງຄືນ ທີ່ກົດເກັບໃນໄລຍະການແຈ້ງ (14 - 09) \geq 0	16	0	
ອມຂ ເບື້ອງຂຶ້ນເຂົ້າ ທີ່ມີສິດຂີ້ຄືນ (16 x ສັດຊ່ວຍທີ່ມີສິດຂີ້ຄືນ ຊຶ່ງເທົ່າກັບ 03*100(06-01-04) =	17	0	0%
ອມຂ ເບື້ອງຂຶ້ນເຂົ້າ ທີ່ຕ້ອງຍົກໄປສຳຄ່າ (16 - 17)	18	0	
ງ. ການຕິດໄວ້ ອມຂ ທີ່ຕ້ອງມອບ, ຂີ້ຄືນ ແລະ ຍົກໄປສຳຄ່າ			
ອມຂ ທີ່ຕ້ອງມອບ ອມຂ ມີສິດບໍາເກົາໄດ້ຕົ້ມ (ຍອດບົດບາດສຳຄ່າ, ມອບລ່ວງຫນ້າ, ອື່ນໆ).	19	0	
ອມຂ ທີ່ຕ້ອງມອບ ອມຂ ມີສິດບໍາເກົາໄດ້ຕົ້ມ (ມອດເກັບກັດຫນ້າບຳເກົາ, ອື່ນໆ).	20	0	
ອມຂ ທີ່ຕ້ອງມອບ ອມຂ ຕ້ອງໄດ້ບໍາເກົາມອບໄດ້ຕົ້ມ (ຈິດໄວ້ສຳຄ່າໄດ້ຕົ້ມ, ເກັບເກັບກັດຫນ້າ, ກໍລະນີອື່ນໆ).	21	0	
ຈ. ການຕິດໄວ້ອາກອນມູນຄ່າເພີ່ມທີ່ ຕ້ອງມອບ, ຂີ້ຄືນ ແລະ ຍົກໄປສຳຄ່າ ຮ່າງກາຍຕິດໄວ້			
ອມຂ ທີ່ຕ້ອງມອບຕົວຈິງ (15 + 21) - (16 + 19 + 20) \geq 0	22	50,000,000	
ອມຂ ທີ່ມີສິດຂີ້ຄືນ ແລະ ຍົກໄປສຳຄ່າທັງໝົດ (16 + 19 + 20) - (15 + 21) \geq 0	23	0	
ອມຂ ທີ່ມີສິດຂີ້ຄືນທັງໝົດ (17 + 20) ບໍ່ເກີນແຖວ 23 24 0 ອມຂ ທີ່ຂີ້ຄືນຕົວຈິງ ບໍ່ເກີນແຖວ 24	25	0	
ອມຂ ທີ່ຍົກໄປສຳຄ່າທັງໝົດ (23 - 25)	26	0	

ຂ້າພະເຈົ້າຂໍຢັ້ງຢືນຕົວຂອງຂໍ້ມູນທີ່ປະກອບໃສ່ໃນໃບແຈ້ງ ອມຂ ທັງໝົດ ແມ່ນມີຄວາມຖືກຕ້ອງ ແລະ ຕົບຕັ້ງ, ຖ້າຖືກລາດພົບເຫັນວ່າ ຂໍ້ມູນຕ່າງກັນ ບໍ່ຖືກຕ້ອງ ບໍ່ເກີນຕົວ ເຂົ້າໃຫ້ຕິດພັນເສຍຫາຍກິ່ງບໍ່ມະນາຂອງລັດ ຂ້າພະເຈົ້າຂໍຮັບຜິດຊອບຕາມທີ່ກຳນົດໄວ້ໃນລະບຽບກົດໝາຍທີ່ກ່ຽວຂ້ອງກັບການ.

ວັນທີມອບອາກອນ / / ຜູ້ອຳນວຍການຜູ້ມີສິດ (ປະທັບກາ ຖ້າມີ)
ຮູ້ຮູ້ຈັກກິ່ງຕົວ/ຕອນທານ

ເບີໂທລະສັບ: 021-242688 ສື່ຜູ້ອອບຂໍ້ມູນ: saythong099

- ▶ 5 key sections
 - ▶ General information
 - ▶ Sales and Output VAT reporting
 - ▶ Purchases and Input VAT reporting
 - ▶ VAT payable gross or VAT credit
 - ▶ VAT adjustments
 - ▶ VAT payable net or VAT credit

- ▶ 5つの主要項目
 - ▶ 一般情報
 - ▶ 売上金額及び売上VAT申告
 - ▶ 仕入金額及び仕入VAT申告
 - ▶ VAT支払のグロス額またはVATクレジット金額
 - ▶ VAT調整
 - ▶ VAT支払のネット額またはVATクレジット金額

VAT form (VAT申告書様式)

A. Output VAT (sale) transactions	Revenue, Taxable amount		Output VAT	
Total sales of VAT exemption (Domestic and abroad)	01	0		
Total sales of no VAT collection (Sales with paid VAT, Sales no VAT collection)	02	0		
Total exported sales and domestic sales at 0% VAT and abroad sales	03	0		
Total exported sales at 10% VAT	04	0	07	0
Total domestic sales at 10% VAT	05	0	08	0
Total (01 + 02 + 03 + 04 + 05) and (07 + 08)	06	0	09	0
B. Input VAT (purchase) transactions	Import and purchased locally		Input VAT	
Imported and purchased with VAT exempt, no VAT collection, 0% VAT	10	0		
Imported and purchased with 10% VAT and related input VAT	11	0	12	0
Non-deductible input VAT			13	0
Deductible input VAT (12 - 13)			14	0

VAT form (VAT申告書様式)

C. Payable VAT calculation, refund and carryforward deduction					
VAT Payable (09 - 14) ≥ 0			15	0	
Input VAT carryforward deduction and refund occurred during tax filing (14 - 09) ≥ 0			16	0	
Input VAT can be refunded (16 x refundable amount which equals 03*100/(06-01-04)) =		0 %	17	0	
Input VAT carryforward for deduction (16 - 17)			18	0	
D. Adjustment VAT payable , refund and carryforward deduction					
VAT that can be additionally deducted (carryforward from previous balance, advanced payment, etc.)			19	0	
VAT that can be refunded (over payment, etc.)			20	0	
VAT that must be paid to government (calculated,deducted for government, over collected, etc.)			21	0	
E. Calculation of VAT payable, refund and carryforward for deduction after adjustment					
Actual VAT payable (15 + 21) - (16 + 19 + 20) ≥ 0			22	0	
Total refundable and carryforward deduction VAT (16 + 19 + 20) - (15 + 21) ≥ 0			23	0	
Gross total of refund VAT (17 + 20) must not over #23	24	0	Actually VAT refunded must not over #24	25	0
Gross total VAT carryforward for deduction (23 - 25)			26	0	

VAT form (VAT 申告書様式)

※ ຖານສີເຫຼືອງ ແມ່ນ ຂໍ້ມູນຈໍາເປັນທີ່ລະບົບຕ້ອງການ, ສ່ວນຖານສີຂຽວແມ່ນລະບົບຈະກິດໄລ່ເອງ.

ລໍາດັບ No.	ຕົວຜູ້ຮັບ ການສະໜອງ Buyer		ໃບເກັບເງິນ Invoice		ເນື້ອໃນລາຍການ Description	ລາຍຮັບ Income								ອະນຸຍາດ ທັງໝົດ Total VAT collected
	ເລກປະຈຳ TIN (max: 12 byte)	ຊື່ Name (max: 500 byte)	ເລກທີ No.	ວັນເດືອນປີ Dated (ddmmyyyy)		ຖືກອີກເວັ້ນ Exempted		ບໍ່ຖືກເກັບ ອະນຸຍາດ No VAT collection	ຖືກ ອັດຕາ 0% 0% VAT		ຖືກ ອັດຕາ 10% 10% VAT			
						ພາຍໃນ Domestic	ຕາມ/ຂອບ Abroad/SEZ		ພາຍໃນ Domestic	ຕາມ/ຂອບ Abroad/SEZ	ພາຍໃນ Domestic	ຕາມ/ຂອບ Abroad/SEZ	ລວມ Total	
1	2 (max: 20 byte)	3 (fixed: 8 byte)	4 (max: 400 byte)	5 (max: 18 byte)	6 (max: 18 byte)	7 (max: 18 byte)	8 (max: 18 byte)	9 (max: 18 byte)	10 (max: 18 byte)	11 (max: 18 byte)	12=10+11 (max: 18 byte)	13=12*10% (max: 18 byte)		
Client information		Invoice details			Sales with no VAT collection or under VAT exemption This amount will not account for Output VAT			Export sales 0% VAT This amount will not account for Output VAT calculation		Sales with 10% VAT collection This amount will account for Output VAT calculation			Output VAT	

VAT form (VAT申告書様式)

※ ຖານສີເຫຼືອງ ແມ່ນ ຂໍ້ມູນຈໍາເປັນທີ່ລະບົບຕ້ອງການ, ສ່ວນຖານສີຂຽວແມ່ນລະບົບຈະຄິດໄລ່ເອງ.

ລຳດັບ No.	ຕົວຜູ້ສະ ສະໜອງ supplier		ໃບເກັບເງິນ Invoice		ເນື້ອໃນວາຍການ Description	ວາຍຈ່າຍ Expense										ອະນຸ VAT		
	ເລກປະຈຳ TIN (max: 12 byte)	ຊື່ Name (max: 500 byte)	ເລກທີ No.	ວັນວັນທີ Dated (ddmm/yyyy)		ຖືກຍົກເວັ້ນ Exempted		ບໍ່ຖືກເສຍ ອະນຸ No VAT collection	ຖືກ ອັດຕາ 0% 0% VAT		ຖືກ ອັດຕາ 10% 10% VAT			ຄິດໄລ່ໄດ້ Calculated	ທີ່ຫັກບໍ່ໄດ້ Non-deductible	ທີ່ຫັກໄດ້ Deductible		
						ພາຍໃນ Domestic	ນໍາເຂົ້າ Import		ພາຍໃນ Domestic	ນໍາເຂົ້າ Import	ພາຍໃນ Domestic	ນໍາເຂົ້າ Import	ລວມ Total					
	1		2 (max: 20 byte)	3 (fixed: 8 byte)		4 (max: 400 byte)	5 (max: 18 byte)	6 (max: 18 byte)	7 (max: 18 byte)	8 (max: 18 byte)	9 (max: 18 byte)	10 (max: 18 byte)	11 (max: 18 byte)	12=10+11 (max: 18 byte)	13=12*10% (max: 18 byte)	14 (max: 18 byte)	15=13-14 (max: 18 byte)	
Supplier information		Invoice details			Purchases with no VAT collection or under VAT exemption <u>This amount will not account for Input VAT</u>			Purchases under 0% VAT <u>This amount will not account for Input VAT calculation</u>		Purchases with 10% VAT payment <u>This amount will account for Input VAT calculation</u>			Input VAT	Non-deductible Input VAT	Deductible Input VAT			

VAT form (VAT申告書様式)

※ ຖານສີເຫຼືອງ ແມ່ນ ຂໍ້ມູນຈຳເປັນທີ່ລະບົບຕ້ອງການ, ສ່ວນຖານສີຂຽວແມ່ນລະບົບຈະຄິດໄລ່ເອງ.


ລຳດັບ No.	ໃບເກັບເງິນ Invoice		ໃບຮັບເງິນ Receipt		ເນື້ອໃນລາຍການ Description	ອມເລ ທີ່ຖືກຫັກເງິນໄວ້ Deducted VAT							ລວມ ອມເລ ທີ່ຖືກຫັກໄວ້ Total deducted VAT
	ເລກທີ No.	ວັນທີ Dated (ddmmyyyy)	ເລກທີ No.	ວັນທີ Dated (ddmmyyyy)		ຄັງເງິນແຫ່ງຊາດປະຈຳ National Treasury			ຂະແໜງສ່ວຍສາອາກອນ Taxation			ອື່ນໆ Others	
						ສູນກາງ TryD	ແຂວງ Province	ເມືອງ District	ສູນກາງ TD	ແຂວງ Province	ເມືອງ District		
	1 (max:20 byte)	2 (fixed : 8 byte)	3 (max:20 byte)	4 (fixed : 8 byte)		5 (max:400 byte)	6 (max: 18 byte)	7 (max: 18 byte)	8 (max: 18 byte)	9 (max: 18 byte)	10 (max: 18 byte)	11 (max: 18 byte)	
Invoice/Receipt details					VAT that can be additionally deducted (carryforward from previous balance, advanced payment, etc.)							VAT adjustment for extra-deduction	
Supporting document supporting the VAT adjustment					Public account on which the adjustable VAT has been previously paid								



4

Respond during VAT audits VATの税務調査への対応

VAT Audit report VAT 稅務調查レポート


ສາທາລະນະລັດ ປະຊາທິປະໄຕ ປະຊາຊົນລາວ
ສັນຕິພາບ ເອກະລາດ ປະຊາທິປະໄຕ ເອກະພາບ ວັດທະນະຖາວອນ
 ໐໐໐໐໐໐໐໐໐໐

ກະຊວງການເງິນ
ກົມສ່ວຍສາອາກອນ

ເລກທີ...../ກສອ
 ນະຄອນຫຼວງວຽງຈັນ, ວັນທີ.....

ບົດບັນທຶກການກວດກາປັນຊີ
ແບບຄົບຊຸດ ປະຈຳປີ 2015

ເລກປະຈຳຕົວຜູ້ເສຍອາກອນ: _____ ເລກປະຈຳຕົວວິສາຫະກິດ: _____
 ຊື່ວິສາຫະກິດ: _____ ເຢີໃຫລະສັບ: _____
 ທີ່ຕັ້ງວິສາຫະກິດ: _____ ຖະໜົນ: _____ ; ຍ້ານ: _____ ; ເມືອງ/ໂພນໂຮງ: _____
 ວັນ, ເດືອນ, ປີເລີ່ມເຄື່ອນໄຫວ: _____ ດຳເນີນກິດຈະການ: _____
 ໄລຍະການກວດກາ: ເດືອນ 1 ເຖິງ ເດືອນ 12 ປີ 2015
 ຊື່ພະນັກງານທີ່ດຳເນີນການກວດກາ: _____

1. ທ່ານ ວິລະກອນ ຕໍ່ອມມະນີ
 2. ທ່ານ ມິດໃຈ ອຸໄລເມກ
 ມີເລີ່ມຕົ້ນການກວດກາ: 02/05/2018 ມີສຳເລັດການກວດກາ: 02/08/2018

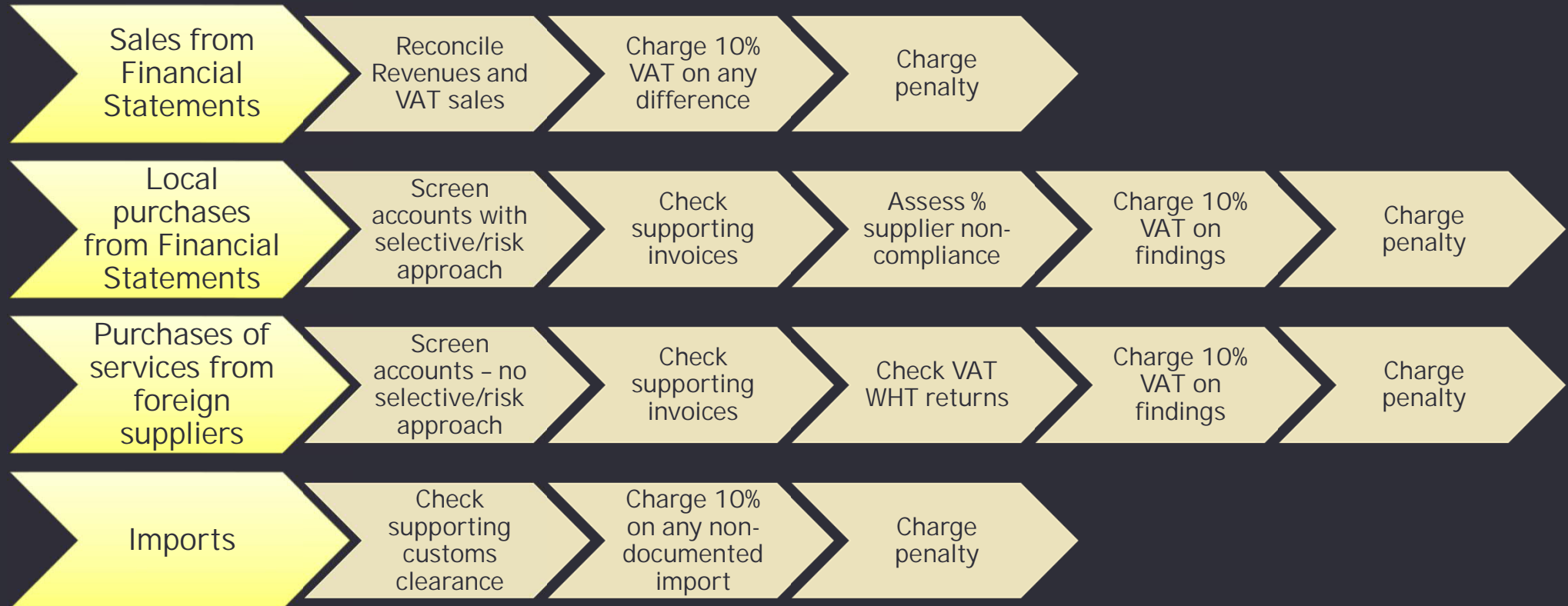
I ຜົນໄດ້ຮັບຈາກການກວດກາໃນຄັ້ງນີ້ ມີດັ່ງນີ້:

ປະເພດອາກອນ	ພື້ນຖານຄິດໄລ່			ອ/ຕ	ເງິນອາກອນທີ່ກວດກາໄດ້ຕື່ມ <i>tax liability</i>
	ວິສາຫະກິດແຈ້ງ <i>FS</i>	ກວດກາໄດ້ <i>audited</i>	ຜິດດ່ຽງ <i>difference</i>		
1	2	3	4 = 3-2	5	6 = 4*5
ລາຍຮັບຖືກຍົກເວັ້ນ ອມພ. <i>Income exempted VAT</i>	102,285,222,153	102,285,222,153	-	0%	-
ລາຍຮັບຖືກ ອມພ. <i>Income subject to VAT</i>	-	-	-	10%	-
ອາກອນມູນຄ່າເພີ່ມຂຶ້ນສິ່ງ.	-	-	-	10%	-
ອາກອນລາຍໄດ້ຈາກເງິນເດືອນ <i>PIT</i>	3,462,692,817	3,462,692,817	-	10%	-
ອາກອນລາຍໄດ້ <i>Income tax</i>	-	1,694,629,258	1,694,629,258	10%	169,462,926
ອາກອນກຳໄລ (ຍົກເວັ້ນອາກອນກຳໄລຕາມສັນຍາ) <i>PT (PT exempt according to contract)</i>	45,027,774,909	47,730,826,331	2,703,051,422	24%	648,732,341
ອາກອນກຳໄລ ຈາກຜູ້ສະໜອງຢູ່ຕ່າງປະເທດ <i>PT from foreign suppliers</i>	-	1,208,513,928	1,208,513,928	24%	290,043,343
ອາກອນເງິນປັນຜິນ	-	-	-	໗/໑	-
ອາກອນເພີ່ມ	-	-	-	50%	-
ອາກອນເພີ່ມ 20 % <i>penalty</i>	-	11,455,398,319	11,455,398,319	20%	2,291,079,664
ລວມ =	150,775,689,879	167,837,282,806	5,606,194,608	-	1,108,238,610

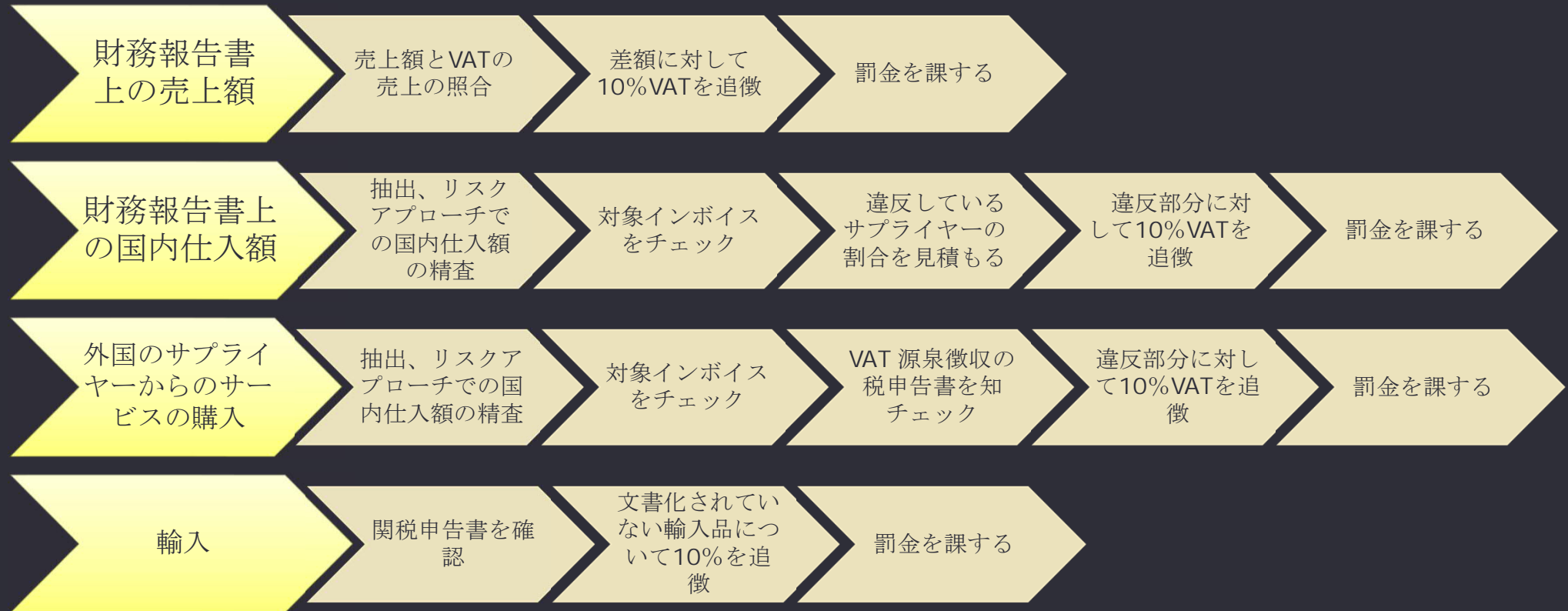
I ຜົນໄດ້ຮັບຈາກການກວດກາໃນຄັ້ງນີ້ ມີດັ່ງນີ້:

ປະເພດອາກອນ	ພື້ນຖານຄິດໄລ່			ອ/ຕ	ເງິນອາກອນທີ່ກວດກາໄດ້ຕື່ມ <i>tax liability</i>
	ວິສາຫະກິດແຈ້ງ <i>FS</i>	ກວດກາໄດ້ <i>audited</i>	ຜິດດ່ຽງ <i>difference</i>		
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ລາຍຮັບຖືກ ອມພ. <i>Income subject to VAT</i>	-	-	-	10%	-
ອາກອນມູນຄ່າເພີ່ມຂຶ້ນສິ່ງ.	-	-	-	10%	-
ອາກອນລາຍໄດ້ຈາກເງິນເດືອນ <i>PIT</i>	3,462,692,817	3,462,692,817	-	10%	-
ອາກອນລາຍໄດ້ <i>Income tax</i>	-	1,694,629,258	1,694,629,258	10%	169,462,926
ອາກອນກຳໄລ (ຍົກເວັ້ນອາກອນກຳໄລຕາມສັນຍາ) <i>PT (PT exempt according to contract)</i>	45,027,774,909	47,730,826,331	2,703,051,422	24%	648,732,341
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ອາກອນເງິນປັນຜິນ	-	-	-	໗/໑	-
ອາກອນເພີ່ມ	-	-	-	50%	-
ອາກອນເພີ່ມ 20 % <i>penalty</i>	-	11,455,398,319	11,455,398,319	20%	2,291,079,664
ລວມ =	150,775,689,879	167,837,282,806	5,606,194,608	-	1,108,238,610

VAT audit approach



VAT 税務調査におけるアプローチ方法



VAT audit – key facts (VATの税務調査 – 主要ポイント)

Our estimation EYの予測



of Lao suppliers **do not issued VAT invoices**, most of them refuse to enter VAT system to avoid tax audits and inspections from tax authorities

のラオスのサプライヤーは**VATインボイスを発行していない**。税務局の税務監査・検査を回避するため、VATシステムを登録していない。



Is the average value of **total expenses** exposed to VAT audit risk. They are primarily administrative and transport support services, external consultants and freelances.

がVATリスクにさらされている**総費用**値の平均の割合（パーセント）である。主に管理・サポート輸送サービス、外部のコンサルタント、フリーランスである。



Of Lao suppliers are **registered for VAT purposes** and collect/report VAT by using VAT invoices. They account for the main VAT revenue of the Lao Government.

のラオスのサプライヤーはVATを目的として登録し、VATインボイスにより**VAT目的の登録・追徴・申告**する。ラオス政府の主なVAT収入を占めている。

Screen your trial balance

(試算表の精査)

7	Class 7: Income accounts
70	Sales of manufactured products, services, goods for resale
701	Sales of finished products
702	Sales of semifinished products
704	Sales of Works
705	Sales of Project studies
706	Sales of service
707	Sales of goods for resale
709	Sales rebates, discounts, allowances granted by the entity
71	Revenue from ancillary activities
711	Sales of residual products
712	Sundry rentals
714	Surplus on recovery of returnable packaging
715	Commission and brokerage
717	Carriage and ancillary costs invoiced
718	Personnel charged out
719	Sales rebates, discounts, allowances granted by the entity
72	Change in stocks of finished products and work in progress
723	Change in work in progress (goods)
724	Change in work in progress (services)
725	Change in product stocks
73	Own work for self use
730	Intangible fixed assets
731	Tangible fixed assets
733	Goods - services

74	Operating grants
741	Balance subsidy
748	Operating grant
75	Other current operating income
751	Royalties fees for concessions and similar income
752	Income from non financial fixed asset realization
753	Directors fees and remuneration (e.g. administrators, managers)
754	Share of investment grants transferred to profit or loss for the financial year
755	Share of joint venture profit or loss
756	Donations received, Collection of debts receivable written off
757	Exceptional operating income
758	Other current operating income
76	Financial revenue
761	Income from participating interests
762	Cash discounts obtained
763	Exchange gains
764	Income from other financial fixed assets
765	Gain on shortterm investment securities
766	Gain on financial instrument and similar instrument
767	Net income on realization of shortterm investment securities
768	Other financial income
77	Extraordinary income
773	Income from liquidation of asset
775	
776	Surpluses resulting from own shares and bonds bought back by the entity

78	Depreciation and provisions written back (to be entered in operating income)
781	Depreciation of intangible fixed assets written back
782	Depreciation of tangible fixed assets written back
783	Provisions for impairment of financial fixed assets written back
784	Provisions for charges written back
785	Provisions for impairment of inventory written back
786	Provisions for impairment of doubtful debts written back
787	Provisions for impairment of securities
788	Provision for impairment of financial asset
79	Transfer of charges
791	Transfer of operating charge
796	Transfer of financial charge
797	Transfer of exceptional charge

Screen your trial balance

(試算表の精査)

6	<u>Class 6: Accounts for charges</u>
60	<u>Consumed Purchases (except 603)</u>
601	Raw Materials
602	Other consumables
603	Change in inventories (Intermittent Inventory System)
604	Project Studies and Supply of Services
605	Construction Supplies
606	Non inventory items
607	Goods
608	(Account reserved, as applicable, for recapitulation of ancillary purchase costs)
609	Purchase rebates, discounts, allowances on purchase
61	<u>External services</u>
611	General subcontracting
612	Rental, leases
613	Rental and joint ownership property costs
614	Maintenance and repairs
615	Insurance premium
616	Project studies, research fees
617	Documentation fees
618	Others services
619	Rebates, discounts received
62	<u>Other External services</u>
621	Outsourced staff
622	Service, technical fees and commission
623	Advertising, publications, printing public relations fees
624	Transport
625	Business travel, missions and receptions
626	Postal and telecommunication costs
627	Banking and similar services
628	Study tour, training and other charges
629	Purchase rebates, discounts, allowances on other external services

63	<u>Personnel costs</u>
631	Salaries, emoluments
632	Premiums and bonuses
633	Allowances
634	Benefits in kind
635	Social Security contributions
636	Holiday pay
637	Other welfare costs
638	Other personnel costs
64	<u>Taxes, levies and similar payments</u>
641	Import duties
642	Export duties
646	Non deductible TOT or VAT
647	Taxes, levies and similar payments on wages and salaries
648	Other taxes, levies and similar payments
65	<u>Other charges on operating charges</u>
651	Royalties fees for concessions, and similar fees
652	Losses from disposal of non financial assets
653	Directors fees
654	Bad debts written off
655	Share of joint venture profit or loss
656	Fines, penalties, grant awarded, gift, donation
657	Other extraordinary operating charges
658	Other operating charges
66	<u>Financial charges</u>
661	Interest charges
662	Discounts allowed
663	Exchange losses
664	Losses on debts receivable related to participating interests
665	Losses on shortterm investment securities
666	Losses on financial instruments and similar instrument
667	Net charges on realization of shortterm investment securities
668	Other financial charges
669	Premium on debt reimbursement

67	<u>Extraordinary charges</u>
671	Expropriation fees
672	Charges related to natural calamity
673	Charges related to liquidation of asset
675	
676	Loss from repurchase of own shares or bonds
678	Charges related to other extraordinary events
68	<u>Appropriations to depreciation and provisions</u>
681	Appropriations to depreciation on intangible fixed assets
682	Appropriations to depreciation on tangible fixed assets
683	Appropriations to depreciation on financial assets
684	Appropriations to provisions for charges
685	Appropriations to provision for impairment of fixed assets
686	Appropriations to provision for impairment of inventory
687	Appropriations to provision for impairment of doubtful debts
688	Appropriations to provision for impairment of financial assets
69	<u>Income and similar taxes</u>
691	Income tax
692	Minimum tax
694	Expenses - deferred tax
696	Employee profit share
699	Revenuederferred tax



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Value Added Tax (VAT) Overview

Supplementary material

- ▶ Featuring
 - ▶ Basically, it is similar to consumption tax in Japan

$$\text{Tax payment} \cdot \text{refund} = \text{Output VAT} - \text{Input VAT}$$

- ▶ Invoice method
 - Tax invoice is essential
- ▶ VAT deduction requirement
 - ▶ Be registered in VAT system
 - ▶ File VAT return monthly
 - ▶ Support input VAT with VAT/tax invoices
 - ▶ Deducted within 3 months / then request for refund

付加価値税 (VAT) 概論

補足資料

▶ 特徴

- ▶ 基本的な考え方は、日本の消費税と同様

$$\text{納税額・還付額} = \text{売上VAT (アウトプットVAT)} - \text{仕入VAT (インプットVAT)}$$

- ▶ インボイス方式
タックスインボイスが重要

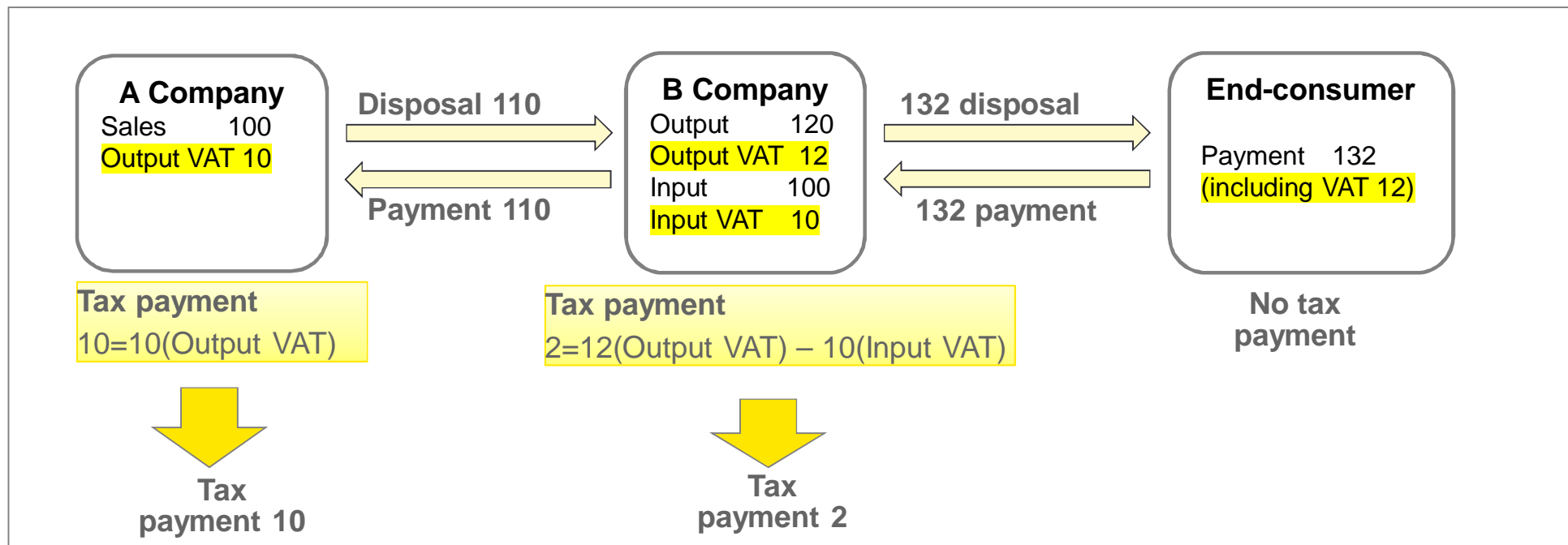
▶ VATの控除要件

- ▶ VATシステムに登録している
- ▶ 毎月VAT申告書を提出
- ▶ 仕入VATに関するVAT/タックスインボイスを保管している
- ▶ 3か月以内に控除/還付を申請

Value Added Tax (VAT) Overview (structure)

Supplementary material

- ▶ VAT is an indirect tax and is implemented as below.

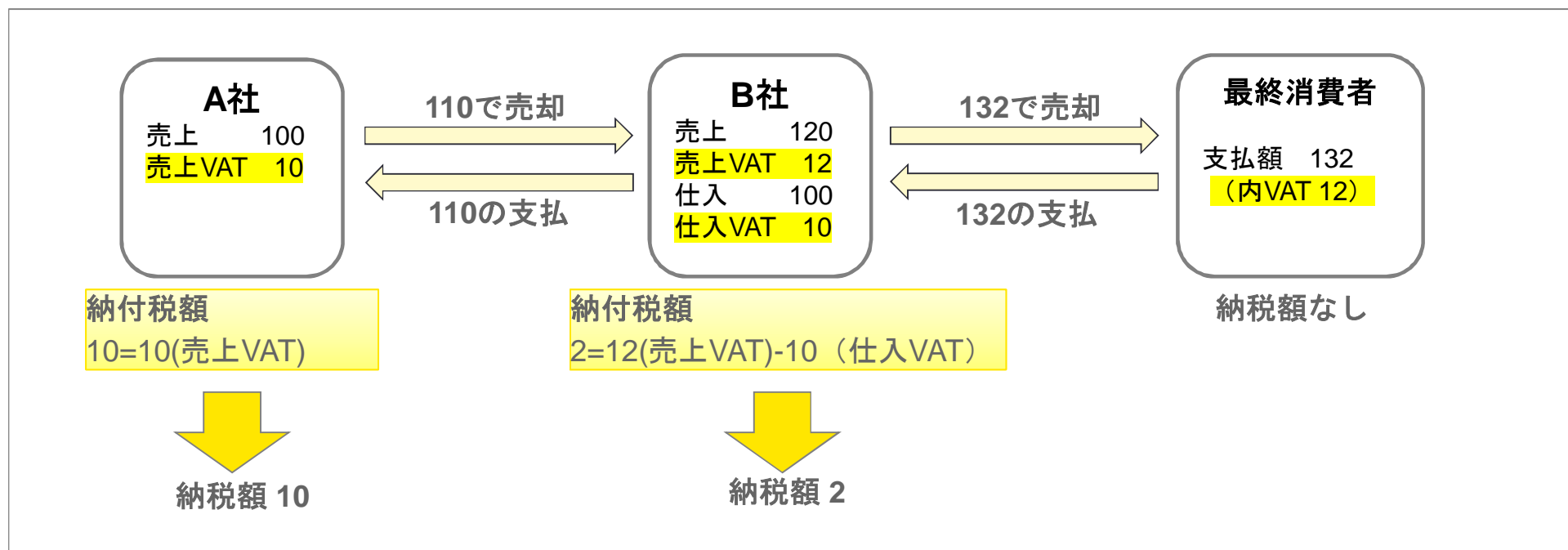


- ▶ In this case, the purchased VAT (120) is an indirect tax on end-consumer, so the taxable subject (end-consumer) and taxpayer (Company A and Company B) are different.

付加価値税 (VAT) 概論 (仕組み)

補足資料

- ▶ VATは間接税であり以下の仕組みとなっている



- ▶ このケースでは、最終消費者が120で購入VATは間接税であり、税負担者（最終消費者）と納税者（A社及びB社）が異なる

Value Added Tax (VAT)

Tax payer who obliged to register under VAT system

- ▶ Annual business turnover 400 million kip and above※
- ▶ Suppliers of goods and service
- ▶ Non-residents supply service in Lao PDR
- ※ Business operator with annual sales of less than 400 million kip can voluntarily under VAT system and become VAT taxpayers.

付加価値税（VAT） 申告納税義務者

- ▶ 年間売上が 4 億キープ（約486万円）以上の事業者 ※
- ▶ 物品・サービスの輸入者
- ▶ 非居住者でラオス国内でサービスの提供を行う者

※年間売り上げが 4 億キープ（約486万円）未満の事業者でも、任意で VAT の事業者登録を行い、VAT の納税義務者となることが可能。

Value Added System (VAT)

VAT exemptions①

Supplementary material

「Imports of goods」

For example、

- Equipment and machinery for the intended use in agricultural activities
- Learning, teaching materials, modern equipment for the purpose of learning, teaching, researches and laboratory
- Seal, stamp
- Artificial organ
- Medical tools [and] equipment, diagnostic equipment
- Vehicles serving national defense, public security
- selected personal belongings and gifts of students, civil servants, diplomats, foreigners wishing to permanently reside in the country
- Goods supply to assistant projects as defined in the agreements, treaties, contracts that the government has signed.

付加価値税（VAT） 非課税取引①

補足資料

「物品の輸入」

例えば、

- ・農業用設備および機械装置
- ・学習用・教育用の教科書、学習用・教育用のコンピューター、プロジェクター等の現代的な装置
- ・印紙および切手
- ・人工臓器
- ・医療用装置、分析装置
- ・国防・公安用の車両
- ・海外から帰任する学生・公務員・外交員やラオスに移住する外国人の所持品や贈答品
- ・政府が締結した契約や条約に定義されるプロジェクトに使用される物品

Value Added Tax (VAT)

VAT exemptions^②

Supplementary material

「Domestic supply of goods and services」

For example、

- The importation of aircrafts and equipment to be used in the domestic and international air transportation
- Equipment and machinery for the intended use in agricultural activities
- Seal and stamp
- Materials, equipment and components served in production of goods for export
- Learning, teaching materials, modern equipment for the purpose of learning, teaching, researches and laboratory
- Education services and sport such as childcare Centre, kindergartens, primary [and] secondary school, vocational school, universities
- Deposit, loan interests, and other financial monetary transactions conducted by commercial banks or financial institutions licensed by the Bank of the Lao PDR
- Income from investment in the Lao Stock Exchange, and services provided by the Stock Exchange
- International transit
- The supply of health, life, pet insurance
- The examination, treatment and diagnosis of humans and animals

付加価値税（VAT） 非課税取引②

「ラオス国内での物品の販売およびサービスの提供」

例えば、

- ・国際航空輸送に使われる航空機の部品の販売
- ・農業用設備および機械装置の販売
- ・印紙および切手の販売
- ・輸出用製品の製造に使用される原材料、設備およびスペアパーツの販売
- ・学習用・教育用のコンピューター、プロジェクター等の現代的な装置
- ・保育所・幼稚園・小学校・中学校・高等学校・職業訓練学校・大学等が行う教育サービス
- ・ラオス中央銀行が認可した金融機関の預金利息・貸付利息
- ・ラオス証券取引所への投資による所得、および証券取引所が提供するサービス
- ・国際輸送（旅客および物品の輸送）サービス
- ・健康保険・生命保険・動物保険料
- ・人間および動物への医療サービス

Value Added Tax (VAT)

Tax rate

Rate	Transaction (Item)
10%	<p>【Standard rate】</p> <p>imported [goods and services], supplies of goods and services subject to VAT in the Lao PDR</p>
0%	<p>【For export goods】</p> <p>export of goods to overseas; Service supply in Laos but is consumed oversea.</p>

※Difference between tax free and 0% tax

- ┌ Tax free → Because they are not taxable, Input VAT deduction and tax refund is not applicable to their transactions
- └ 0% tax → Since they are taxable, input VAT deduction is possible

付加価値税 (VAT) 税率

補足資料

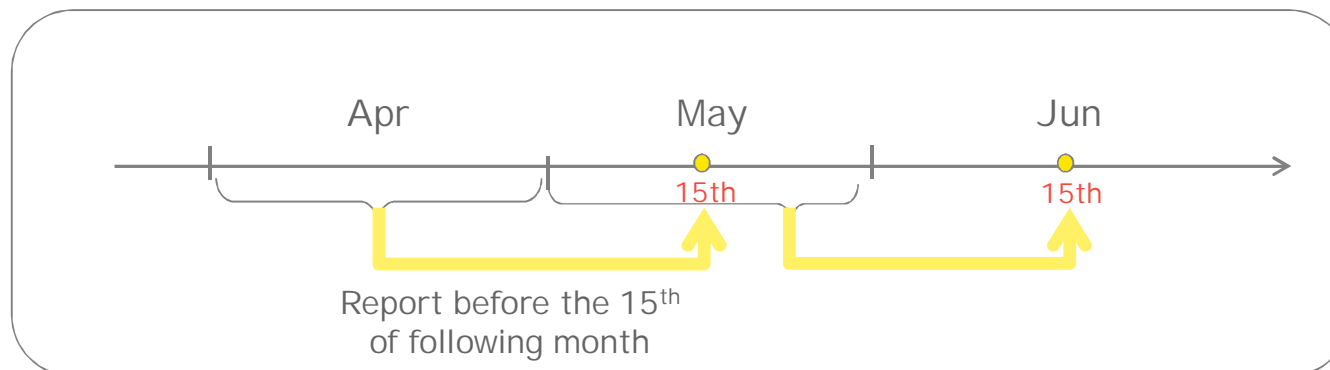
税率	適用取引 (品目)
10%	【標準税率】 ラオス国内での物品の販売、 ラオス国内でのサービスの提供 ラオス国内への物品の輸入 ラオス国内で消費されるサービスの輸入
0%	【輸出品等】 物品の輸出 ラオス国内で提供され、ラオス国外で消費されるサービス

※非課税と0%課税の違い

- 非課税 → 課税対象外であるため仕入税額控除や還付も適用されない取引
- 0%課税 → あくまで課税対象であることから仕入税額控除が受けられる

Value Added Tax (VAT) Tax return

- ▶ Company is obliged to file tax return form and tax payment on a monthly basic no later than the 15th of the following month
 - ▶ If the input VAT exceeds output VAT, the excess can be carried forward to next month and offset with the output VAT of following month or a refund can be requested.
- ✂ If non-residents who have not registered under VAT system providing services in Laos, the company who receives the service needs to pay 10% VAT. This amount will be withheld and paid to the tax office by the 15th of the following month.



付加価値税（VAT） 申告納税

- ▶ 毎月翌月の 15 日までに VAT の申告とともに税務署に納付する必要がある
- ▶ 仕入VATが売上VATを超える場合には、その超える部分の仕入VATを翌月以降に繰り越して翌月以降の売上VATと相殺するか、その超える部分の仕入VATの還付を請求することもできる

※ ラオスで VAT の事業者登録をしていない非居住者でラオス国内でサービスの提供を行う者については、サービスの提供を受けたラオス法人がそのサービス代金の支払いをする際に、10%の VAT 相当額を源泉徴収し、翌月の 15 日までに税務署に納付することになる。



Transaction with non-residents①

Supplementary material

- ▶ Imports of goods

Import VAT would be paid in customs declaration at the time of import customs clearance

- ▶ Service

When a non-resident (e.g: Japanese corporation) provides services to a corporation in Laos, the Laos corporation received the service will withhold VAT (10%) and transfer the remaining amount to non-resident.

(See next page)

非居住者との取引①

▶ 物品の輸入

輸入通関時に通関申告において輸入VATを支払う

▶ サービス

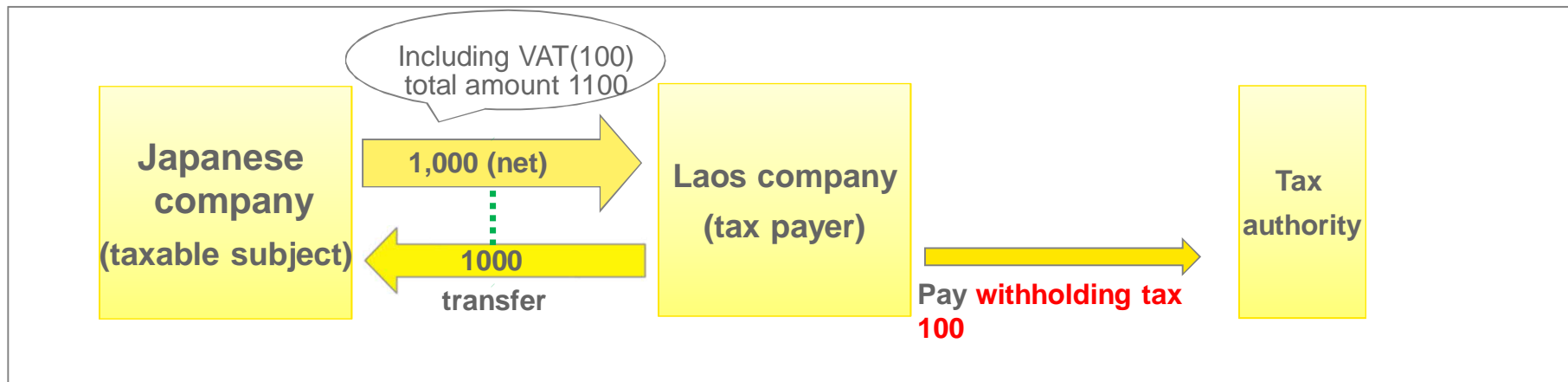
非居住者（例：日本法人）がラオス国内の法人にサービスを提供する場合、サービスを提供されたラオス法人がVAT（10%）を源泉徴収し、残額を送金することとなる

(次ページ参照)

Transaction with non-residents②

Exp :

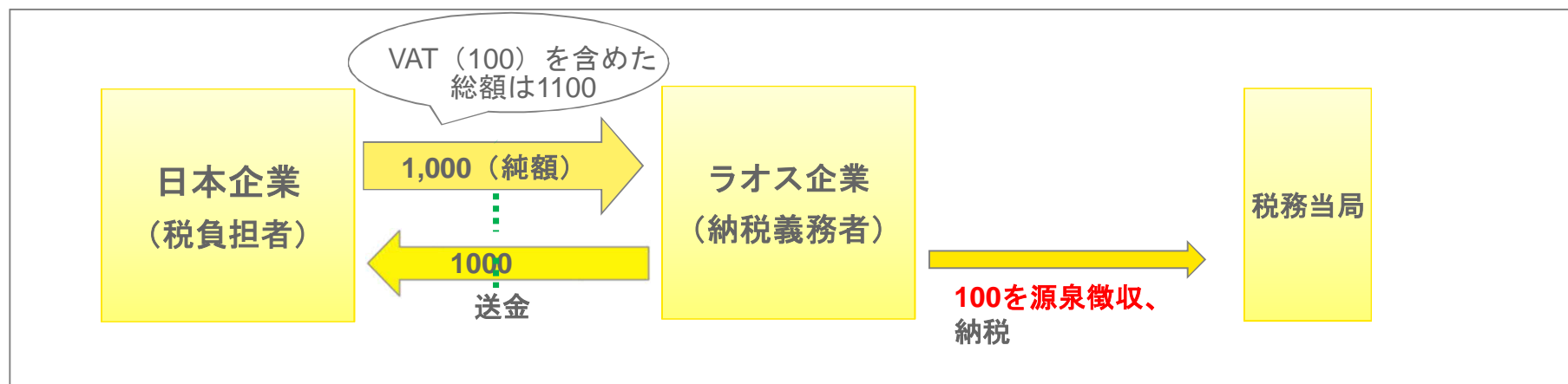
- ▶ When a Japanese company supplies service for a Laos company
 - VAT amount is 100 ($1,000 \times 10\%$), the amount Japanese company has to pay is 1,100 ($1,000 + 100$)
 - Laos company pays withholding VAT (100) to tax authority, and transfer 1000 ($1100 - 100$) to Japanese company



非居住者との取引②

例：

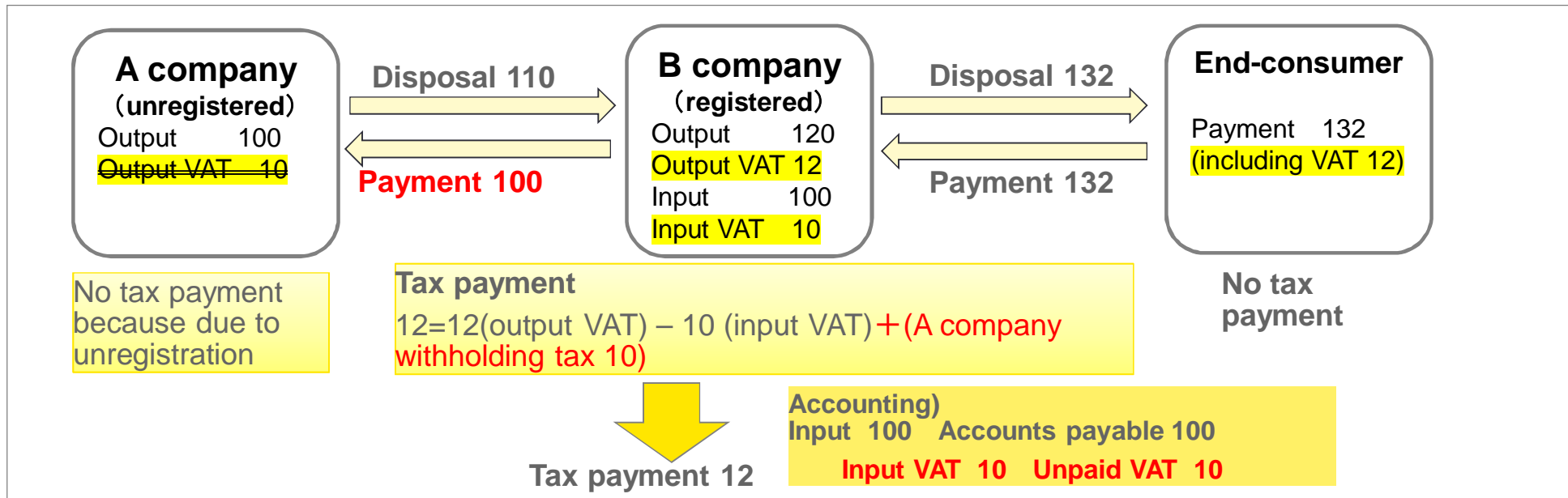
- ▶ 日本企業がラオス企業にサービスを提供する場合、
 - VATは100 (1,000 × 10%) となり、日本企業の支払い額は1,100 (1,000 + 100)となる。
 - ラオス企業は源泉徴収したVAT (100) を税務当局に納付し、日本企業に1000 (1100 - 100) を送金する。



Value Added Tax (VAT)

Transaction with VAT system unregistered company

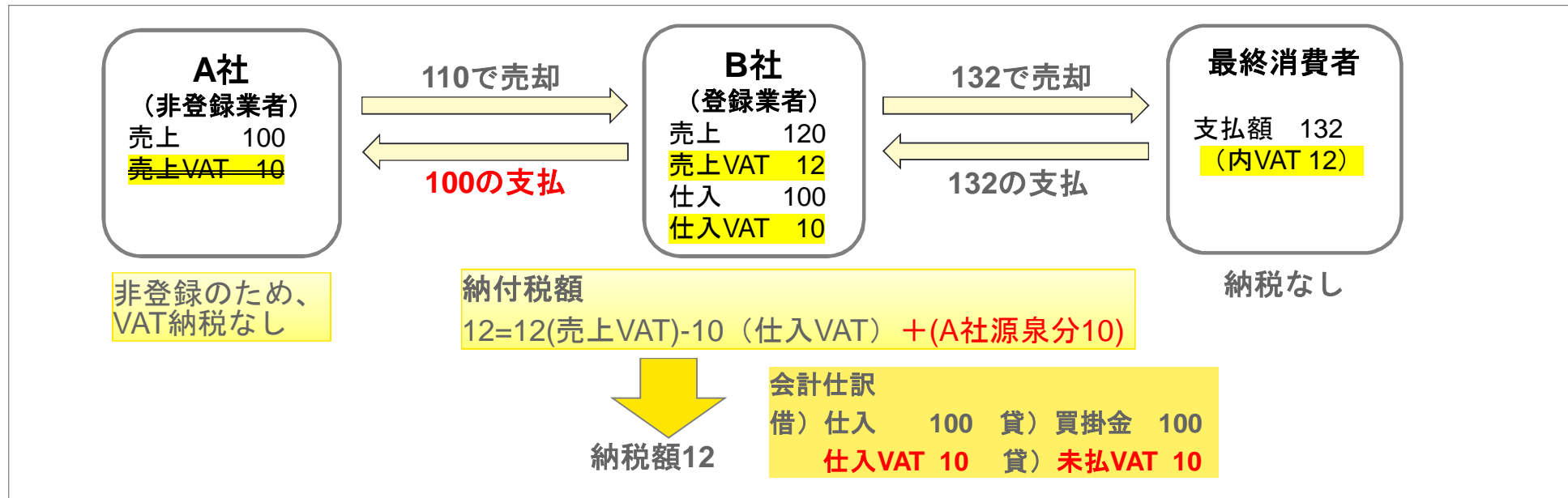
- ▶ When a VAT operator purchases goods and service from a VAT unregistered company, the purchaser (VAT operator) pays the VAT tax from source.



- ▶ When purchasing goods/services from a VAT unregistered company, the purchaser (VAT registered company) pays the tax from source. It can be included in input VAT and offset with output VAT later.

付加価値税 (VAT) VAT非登録業者との取引

- VAT登録業者が、VAT非登録業者から物品・サービスの購入する際は、購入者（VAT登録業者）がVATを源泉して納税する



- VAT非登録業者からの物品・サービスの購入の際は購入者（VAT登録業者）がVATを源泉して納税する。そのVAT分については、仕入VATを計上し売上VATと相殺可能

Value Added Tax (VAT)

Cases require VAT withholding

- ▶ VAT registered companies need to withhold VAT and pay to tax authority in following cases:
 - ① Purchasing services from non-residents
 - ② Purchasing goods/services from VAT unregistered companies
 - ③ Purchasing goods/services from companies in SEZ (Special Economic Zone) where VAT is exempted
 - ④ Purchasing goods/services from a VAT registered company but official invoice has not been issued
- ▶ In reality, with case ②, ④, there are few cases that VAT is actually withheld, but there is a possibility that it will get pointed out and collected (penalty is 50% of overdue tax amount). Therefore, we recommend reporting to parent company about the tax risk.

付加価値税（VAT） VAT源泉徴収が必要なケース

- ▶ 以下のケースにおいては、VAT登録企業はVATを源泉徴収して代わりに納付する必要がある
 - ① 非居住者からサービスを購入する場合
 - ② VAT非登録企業から、物品・サービスを購入する場合
 - ③ VATの免税が認められているSEZ（経済特区）にある会社から、物品・サービスを購入するケース
 - ④ VAT登録企業から物品・サービスを購入する場合であっても、正式なインボイスが発行されなかった場合
- ▶ 特に②、④の場合、実際にVATを源泉徴収して納税しているケースは少ないが、今後税務調査で指摘され、追徴課税を受ける可能性がある（ペナルティは不足税額の50%）ため、親会社へリスクを報告しておくことが望ましい

Value Added Tax (VAT)

Importance of tax invoice

Supplementary material

Laos use 「tax invoice method」、similar to Japanese 「book method」
The tax payment amount is calculated from the official invoice.



It is critical to prepare official invoice (tax invoice)



If the invoice is unofficial, incomplete or incorrect, the input VAT will not be deducted, and even if the input VAT that could not be offset is considered as an expense, it may not be included in the corporate tax deduction

付加価値税（VAT） インボイスの重要性

補足資料

ラオスは「タックスインボイス方式」、日本は「帳簿方式」
公式インボイスから納税額を計算する方式をとっている



公式インボイス（タックスインボイス）を準備する事が重要



インボイスの記載に非公式、不備や誤りがあれば仕入VATは
控除できず、相殺できなかった仕入VATを経費として計上しても、
法人税の損金への算入も認められない可能性あり

Value Added Tax (VAT)

Non deductible input VAT

Supplementary material

- ▶ Purchase of goods and services not directly related to business activities cannot be deducted from input VAT
 - Party, gift
 - Unrelated and personal expense
 - Expenses without receipt or incorrect receipt
 - Electricity, water supply, gas bill (If it exceeds a certain amount, the excess cannot be deducted)
 - Computers, tablets, notebook computers, telephones → Even if used for business, deductions are not possible (deductible for CIT)
 - Tobacco, alcohol, refreshment

付加価値税（VAT） 仕入VATの控除要件

補足資料

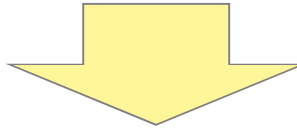
▶ 事業活動に直接関連しない物品やサービスの仕入 VAT については、売上 VAT から控除できない

- ・パーティーや贈答品
- ・事業に関連しない費用や私的関連費
- ・領収書のない費用や誤った領収書
- ・電気、水道、ガス等（一定割合を超える場合は、その部分につき控除不可能）
- ・コンピューター、タブレット、ノート型パソコン、電話 → 業務に使用する場合であっても、控除不可能（CITでは損金算入可能）
- ・たばこ、アルコール、リフレッシュメント

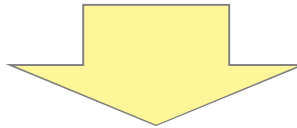
Value Added Tax (VAT) Tax refund

Supplementary material

- ▶ **The input VAT that could not be offset with output VAT within 3 months can be requested for tax refund.**



- ▶ **In reality, even if you can apply for a refund, it will not be refunded (Laos tax authorities do not accept refund)**

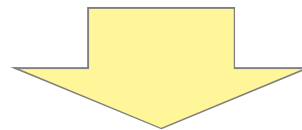


- ▶ **However, it is important to apply for a refund within 3 months after the VAT credit occurrence because the authorities often offset it in following months VAT**

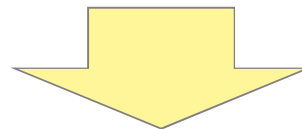
付加価値税（VAT） 還付申請の重要性

補足資料

- ▶ 売上VATと相殺できなかった仕入VATは、発生後3か月以内に発生した売上VATと相殺が可能とされており、相殺不能分についてはレギュレーション上、還付申請が可能となっている



- ▶ 事実上、還付申請ができていても還付されない（ラオス税務当局が還付を認めない）



- ▶ ただ、還付申請を行う事で当局がその後に発生するVATとの相殺を認められる事が多いため、発生後3か月以内に還付申請を行っておくことが重要となる

Value Added Tax (VAT) Tax refund

- ▶ In the table below, it is necessary to apply for refund by August 15th for the VAT credit that occurred in April (300) that could not be offset within 3 months (100)

	Input VAT	Output VAT	Deduct- ion	Cumu- lative	Apr	May	June	July
Apr	300	0	-300	-300	-300			
May	100	80	-20	-320		-20		
Jun	200	250	50	-270	50		-	
Jul	300	450	150	-120	150			-
					-100	-20		

If you do not apply for a refund for this part (the part that has not been offset for more than 3 months) before this time (August 15), you will not be able to offset any subsequent output VAT.

- ▶ It will not be refunded even though you apply for a refund, but usually it will be offset with output VAT from following months
- ▶ If you do not apply for a refund, you cannot offset with output VAT. (CIT deduction is possible)

付加価値税（VAT） 還付申請の重要性

補足資料

- 下の表で、4月に発生した仕入VATの超過分（300）のうち、その後3か月以内に相殺できなかった部分（100）については、8月15日までに還付申請を行う必要がある

	仕入 VAT	売上 VAT	差引	累計	Apr	May	June	July
4月	300	0	-300	-300	-300			
5月	100	80	-20	-320		-20		
6月	200	250	50	-270	50		-	
7月	300	450	150	-120	150			-
					-100	-20		

この分（3か月超相殺されなかった部分）について、このタイミング（8月15日まで）に還付申請を行わなければ、その後の売上VATとの相殺が一切認められなくなる。

- 還付申請を行っても還付は行われませんが、通常は翌月以降の売上VATと相殺することが認められる
- 還付申請を行わないと売上VATとの相殺ができない。（CIT上損金算入は可能）

Value Added Tax (VAT) Tax penalty

Supplementary material

- ▶ 500,000 kip per monthly for late filing of Value-Added Tax
- ▶ 0,1% of the total outstanding amount of Value-Added Tax for each day in case of no Value-Added Tax payment
- ▶ 1,500,000 kip per month in case of no Value-Added Tax payment
- ▶ 1,000,000 kip for each time of collection claim issuance in case of failure to provide accounting documents or provide inaccurate and/or incomplete accounting documents, [provide] unclear or inaccurate information
- ▶ 1,000,000 kip for first time of violation in case that the business operators fail to cooperate or hinder the duties implementation of tax officers and authorities.
- ▶ **Non-declaration, under-declared, over-deducted declaration, wrong declaration, overdeclared tax loss carryforward , under withholding: 50% of total VAT amount**

付加価値税 (VAT)

VATに関する罰則

補足資料

- ▶ VATの申告が遅延した場合、1月あたり50万キープの罰金（約6千円）
- ▶ VATの申告が遅延した場合、納付税額に対して1日あたり0.1%の延滞金
- ▶ VATが無申告の場合、1月あたり150万キープの罰金（約1万8千円）
- ▶ 会計書類を提出できなかった場合や会計書類に誤りがあった場合には、1回の通知につき100万キープの罰金（約1万2千円）
- ▶ 税務調査に対する不協力や妨害行為に対しては、初回は100万キープの罰金（約1万2千円）
- ▶ 犯罪と認められた場合、刑事訴訟とともに損額賠償が求められる事がある
- ▶ **VATの無申告、過少申告、過大控除、繰越欠損金額の過大申告、過誤納付、源泉徴収額の過少、法令に定めた金額より過少の申告: 総VAT金額の50%**