



# LAOS

### Tax Authority and Related Information

Ministry of Finance	<a href="https://www.mof.gov.la/index.php/en/home/">https://www.mof.gov.la/index.php/en/home/</a>
Laos Tax Department	<a href="http://taxservice.mof.gov.la/websquare/websquare.do">http://taxservice.mof.gov.la/websquare/websquare.do</a>
Laos Customs Department	<a href="https://www.laotradeportal.gov.la/index.php?r=site/display&amp;id=13">https://www.laotradeportal.gov.la/index.php?r=site/display&amp;id=13</a>

### Anti-Avoidance Rules for Income Tax

There are currently no general anti-avoidance rules.

### Tax Residency

Residency	<p>There is no general definition of residence for tax purposes in Laos.</p> <p>Entities incorporated under Laos law generally are taxed on their worldwide income, regardless of source. Foreign entities carrying on a business in Laos are subject to tax on their income derived in Laos.</p>
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### Other Key Information

Tax Law	<a href="http://taxservice.mof.gov.la/websquare/websquare.do">http://taxservice.mof.gov.la/websquare/websquare.do</a> (under "Law & Legislation" > "Tax Law")
Value Added Tax Law	<a href="http://taxservice.mof.gov.la/websquare/websquare.do">http://taxservice.mof.gov.la/websquare/websquare.do</a> (under "Law & Legislation" > "Value Added Tax Law")
Guides and Sample Forms	<a href="http://taxservice.mof.gov.la/websquare/websquare.do">http://taxservice.mof.gov.la/websquare/websquare.do</a> (under "Guide & Calculation")
Tax Calculator	<a href="http://taxservice.mof.gov.la/websquare/websquare.do">http://taxservice.mof.gov.la/websquare/websquare.do</a> (under "Guide & Calculation" > "Self Calculation")
e-Services Guide	<a href="http://taxservice.mof.gov.la/websquare/websquare.do">http://taxservice.mof.gov.la/websquare/websquare.do</a> (under "e-Service")

## Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024

### Country Information by the Big Four

Laos Highlights:

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-laohighlights-2024.pdf>

Corporate Tax Guide 2023:

[https://www.ey.com/en\\_gl/tax-guides/worldwide-corporate-tax-guide](https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide)

Worldwide Personal Tax and

Immigration Guide 2023-24:

[https://www.ey.com/en\\_gl/tax-guides/worldwide-personal-tax-and-immigration-guide](https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide)

Worldwide VAT, GST and Sales Tax Guide 2024:

[https://www.ey.com/en\\_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide](https://www.ey.com/en_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide)

Laos Tax Profile:

<https://home.kpmg.com/content/dam/kpmg/xx/pdf/2018/09/laos-2018.pdf>

Laos – Indirect tax guide:

<https://home.kpmg/xx/en/home/insights/2019/10/laos-indirect-tax-guide.html>

Asia Pacific Indirect Tax Guide:

<https://assets.kpmg/content/dam/kpmg/xx/pdf/2019/10/2019-aspac-indirect-tax-guide-summary-table.pdf>

Overview:

<http://taxsummaries.pwc.com/ID/Lao-PDR-Overview>

Click [here](#) for information on tax administration.

Individual – Taxes on Personal Income:

<http://taxsummaries.pwc.com/ID/Lao-PDR-Individual-Taxes-on-personal-income>

Corporate – Taxes on

Corporate Income:

<https://taxsummaries.pwc.com/lao-pdr/corporate/taxes-on-corporate-income>

*While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to [enquiry@sctp.org.sg](mailto:enquiry@sctp.org.sg) as the original websites may have updated their respective content in the meantime.*