

FR EN

We use cookies to make your connection secure and make statistics about the number of visits. In order to get more information about cookies and find out how to refuse them, [visit our cookie policy page](#).

[Cookies settings](#)

REQUIRED ONLY

ACCEPT
ALL

BUSINESS ENVIRONMENT

OPERATING A BUSINESS

Setting Up a Company	Laos	East Asia & Pacific
Procedures (number)	9.0	7.3
Time (days)	173.0	29.7

Source: *Doing Business* - Latest available data.

National Intellectual Property Organisation

[Website of the Ministry of Industry and Trade](#)

Go to [this page](#) to find the contact details of the intellectual property offices in Laos.

TAX RATES

Consumption Tax Rate

10% (standard rate).

Exports are zero-rated (except those of natural resources that are not finished goods).

Exempt items include unprocessed agricultural products, seeds, fertilisers, international transportation services, educational goods and services, equipment for agricultural purposes, certain medical goods and services, certain bank services, and financial institution services.

Other Consumption Taxes

Excise duties are levied on certain goods and services at rates ranging from 5% to 90%. Goods subject to excise duties include: petrol, liquid propane gas, alcoholic and non-alcoholic beverages, tobacco products, crystal, carpets, perfumery and cosmetics, playing cards, vehicles, etc. Services subject to excise duties include: entertainment services, bowling, massage, sauna, telecommunication services, lottery, services provided to casinos, etc.

Company Tax

20%

Withholding Taxes

Dividends: 10%, Interests: 0 (earned on deposits, government bonds, and debentures is exempt)/10%, Royalties: 5%.

