

**GENERAL INFORMATION**

<b>Name of formality</b>	Permit to Use and Sell Accounting Programmes
<b>Type of formality</b>	Other
<b>Date of last modification</b>	04.01.2018
<b>Responsible Authority</b>	Accounting Department
<b>Who should apply for this formality?</b>	Any individual, legal entity, accounting entity, and related organization that uses and develops accounting programs throughout Lao PDR.
<b>Qualifications needed by the business to get the formality</b>	<p>The conditions for applying for a permit to develop accounting program for general distribution are as follows:1. Have an enterprise registration certificate, taxpayer identification certificate or annual tax obligation certificate of the previous year, account holding certificate, and a license from the Ministry of Post and Telecommunications.2. Have a permanent accounting staff, have an accounting expert, or may hire an accounting expert as a consultant3. In the case of using a ready-used accounting program or a licensed accounting program, the program owner must obtain a license or sales-and-purchase contract.The conditions for applying for a license to use or develop an accounting program for personal use must be as follows:Implement account entity can develop their own accounting program or hire other parties to develop it in order to ensure that account holding certificate and financial statements are properly prepared in accordance with the law and regulations. The conditions for applying for a permit must include the following:1. Submit a proposal or certificate from the relevant organization2. Prepare relevant documents or licenses of the developers3. Have a permanent accounting staff, have an accounting expert, or may hire an accounting expert as a consultant4. In the case of using a ready-created accounting program (licensed accounting program), the program owner must obtain a license or sales-and-purchase contract.</p>

**LEGAL FRAMEWORK**

Name	Number	Date	Comment
Presidential Ordinance on Fees and Service Fees	003/PO	26.12.2012	Article 8
Decision on Accounting Programme Management	1835/MOF	14.07.2020	Chapter 1, Article 4Chapter 5, Article 15Chapter 6, Article 19
Law on Accounting (Revised)	47/NA	26.12.2013	Chapter 3, Article 21

REQUIRED DOCUMENTS FORMALITIES		
Name	Type	Comment
\${SUPPORT_NAME}	\${SUPPORT_TYPE}	\${SUPPORT_COMMENT}

LIST OF ATTACHED DOCUMENTS FOR FIRST TIME APPLICATION		
Name of document	Type of document	File of document
\${ATTACHMENT_NAME}	\${ATTACHMENT_TYPE}	\${ATTACHMENT_FILE}

LIST OF ATTACHED DOCUMENTS FOR RENEW APPLICATION		
Name of document	Type of document	File of document
\${ATTACHMENT_NAME_RENEW}	\${ATTACHMENT_TYPE_RENEW}	\${ATTACHMENT_FILE_RENEW}

MEAN OF PRESENTATION		
Means of presentation	At the Authority Offices	
Address of authority	Accounting Department, Ministry of Finance	
Time it takes to the authorities to process the formality	15	The Ministry of Finance will consider issuing the accounting program monitoring certificate within 15 working days after the process of checking documents, having actual tests, and meeting all required conditions.In case of failure to issue the accounting program monitoring certificate, the Ministry of Finance shall notify the applicant in a written form within 15 working days.

RENEWAL INFORMATION	
Does the formality have a validity or an expiration date?	How long will the formality be valid for? (in months)
NO	0
What is the process and conditions to get the formality?	
What is the process and conditions to renew the formality?	The permit will be valid if there are an annual accounting program monitoring certificate and a report on a regular basis.

ISSUING FEES				
Has application fees?	Service fees businesses need to disburse	Certificate fees businesses need to disburse	Application fees businesses need to disburse	Total fees businesses need to disburse
YES	0.00	500000.00	0.00	500000.00
Comments	Pursuant to Article 8 of Ordinance No. 003/PO, dated 26 December 2012 on Fees and Service Charges, and related legislations approved from time to time.			
ADDITIONAL ISSUING FEES				
Additional fee names				
NO	0.00	0.00	0.00	0.00
Additional fee comments				

RENEWAL FEES				
Has renewal fees?	Service fees businesses need to disburse	Certificate fees businesses need to disburse	Renewal fees businesses need to disburse	Total renewal fees businesses need to disburse

NO	0.00	0.00	0.00	0.00
Comments	As advised by the authority			
ADDITIONAL RENEWAL FEES				
Additional renewal fees names				
NO	0.00	0.00	0.00	0.00
Additional renewal fees comments				