



Overview of revenue mobilization in Lao PDR

**The Thirteenth IMF-Japan High-Level Tax Conference
For Asian Countries in Tokyo
April 25-26, 2024**

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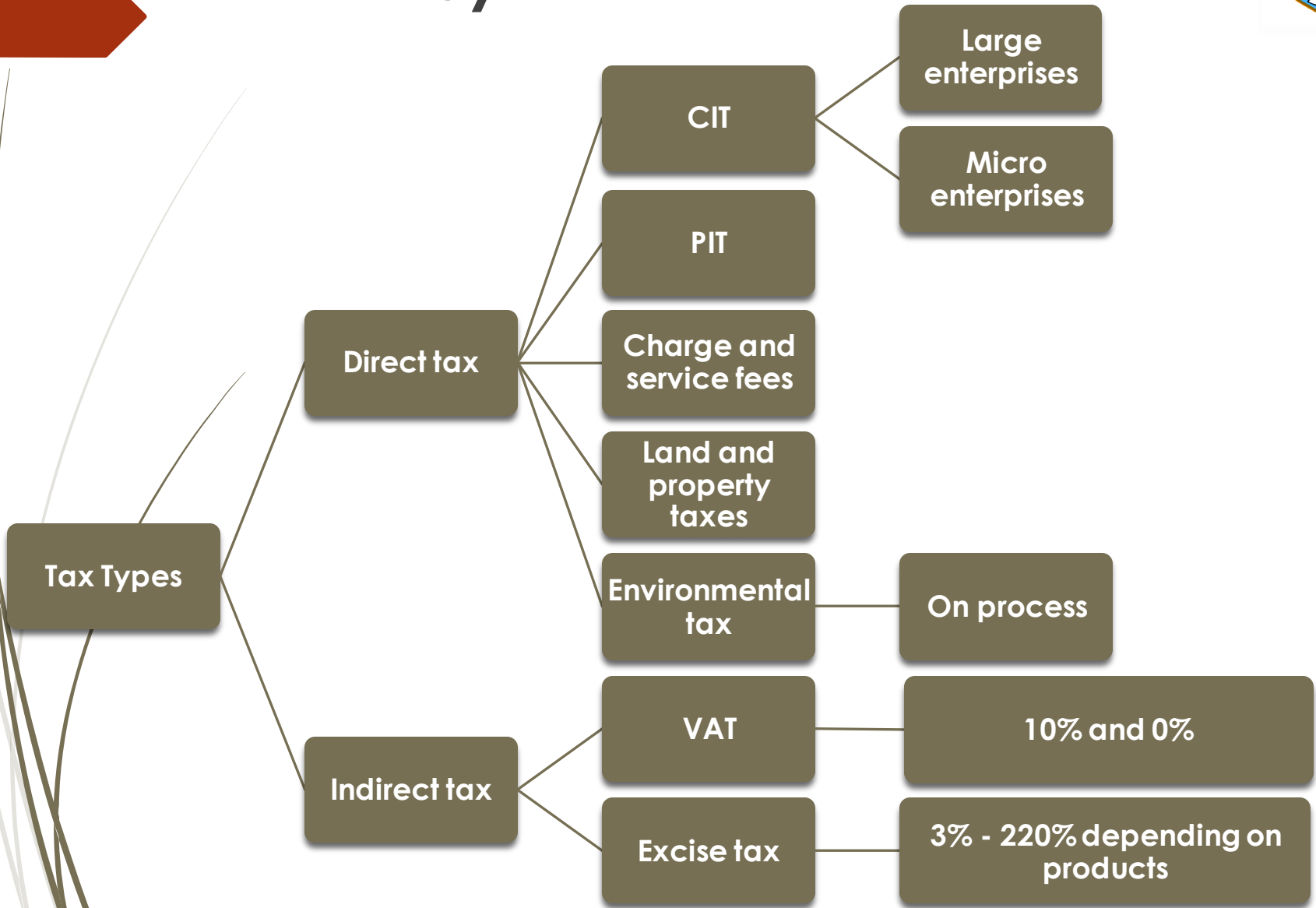


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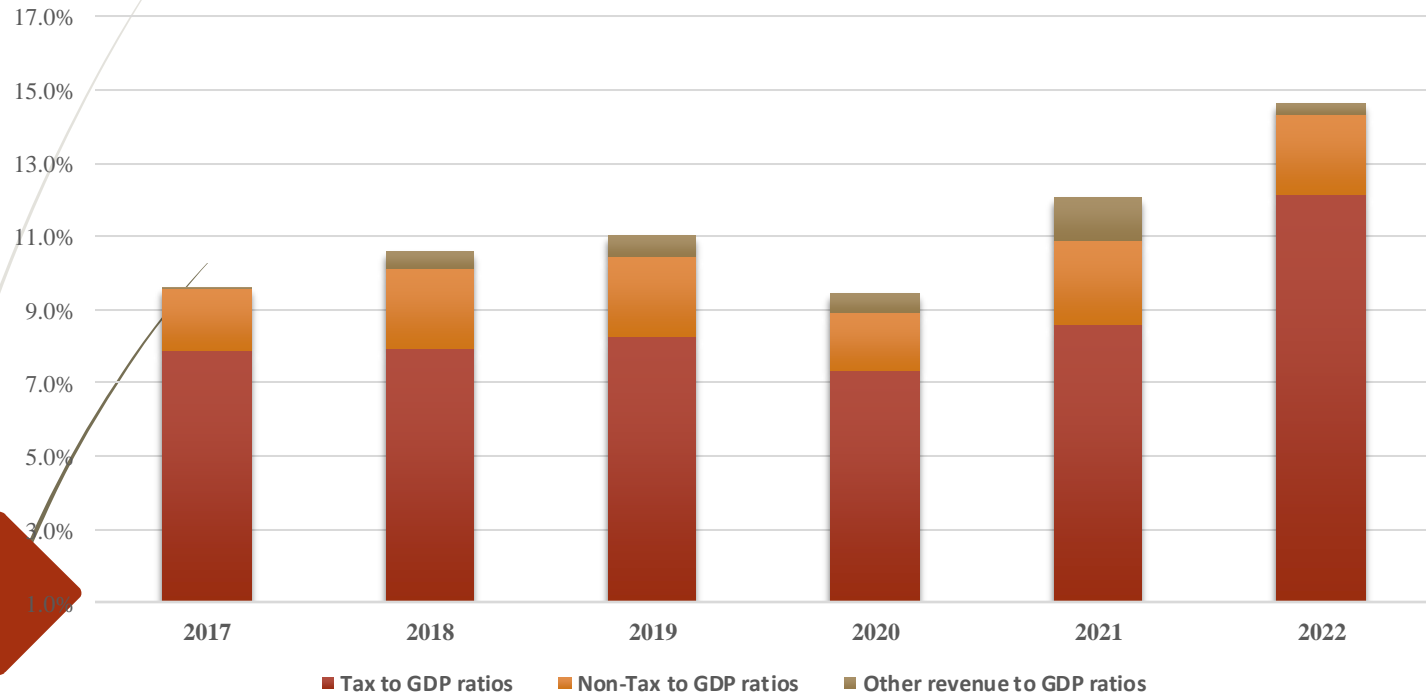


Lao Tax System



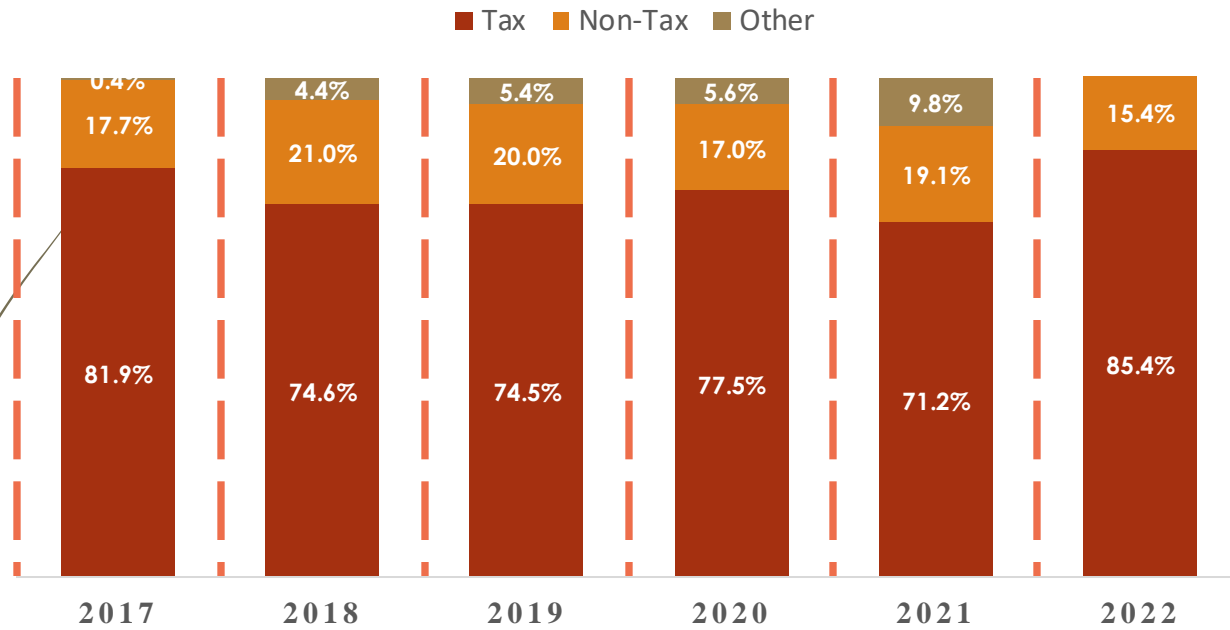


Tax revenue 2018-2022



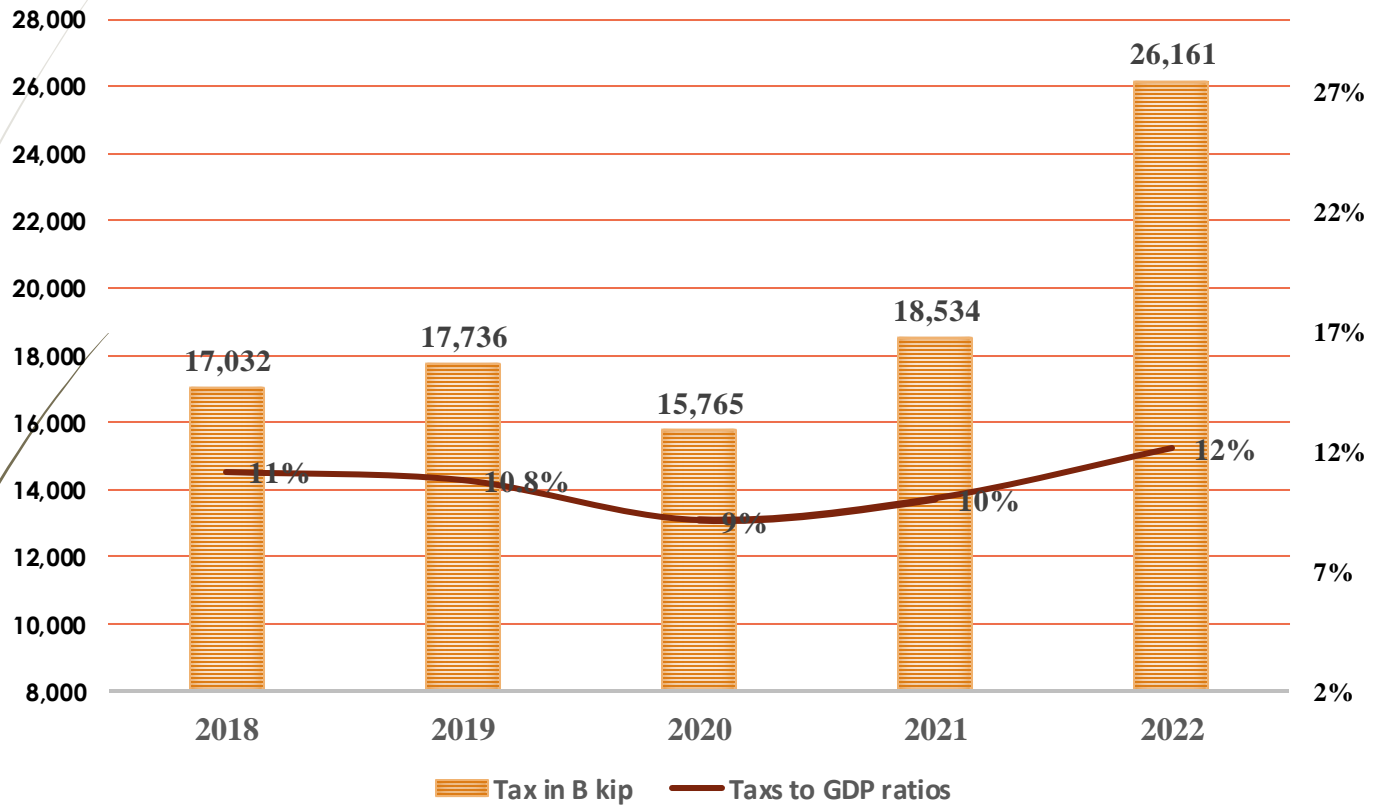


Revenue Structure as percent of Total Revenue





Trend of tax revenue





Trend of tax revenue

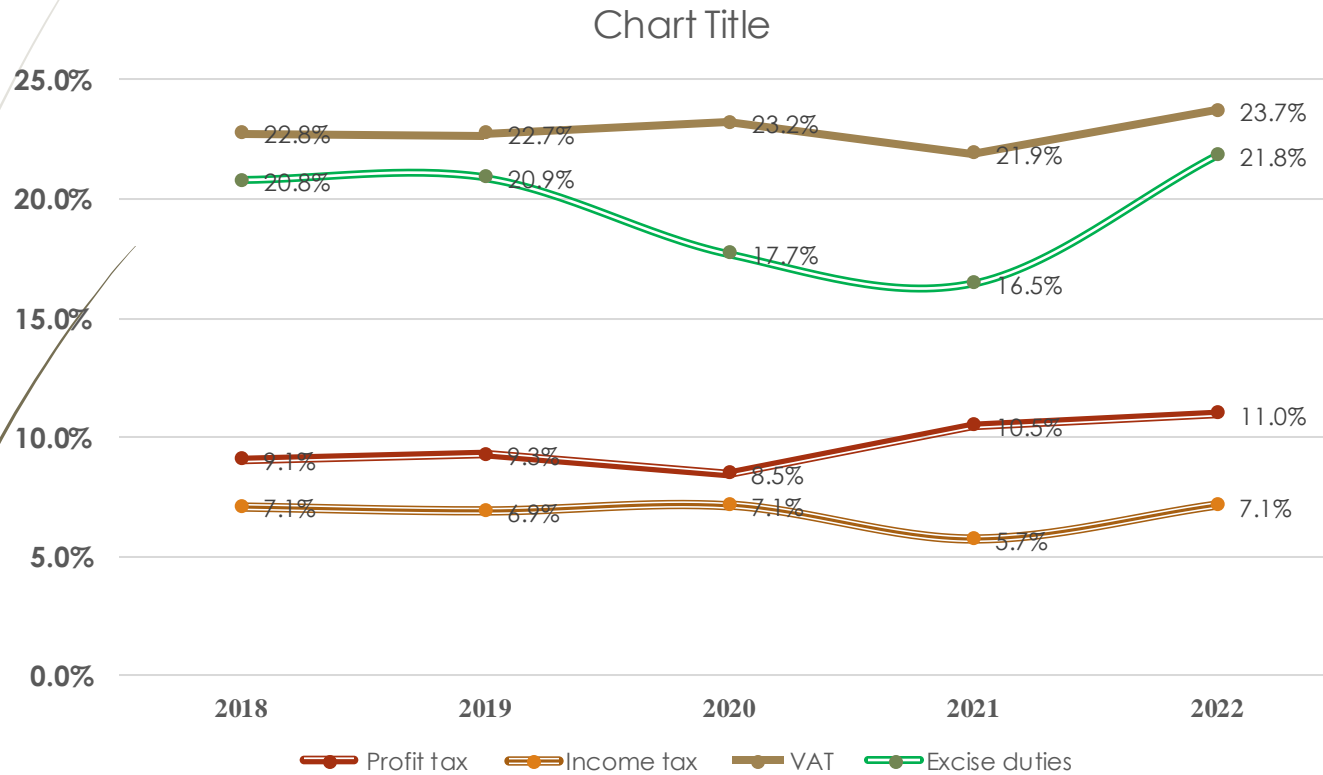
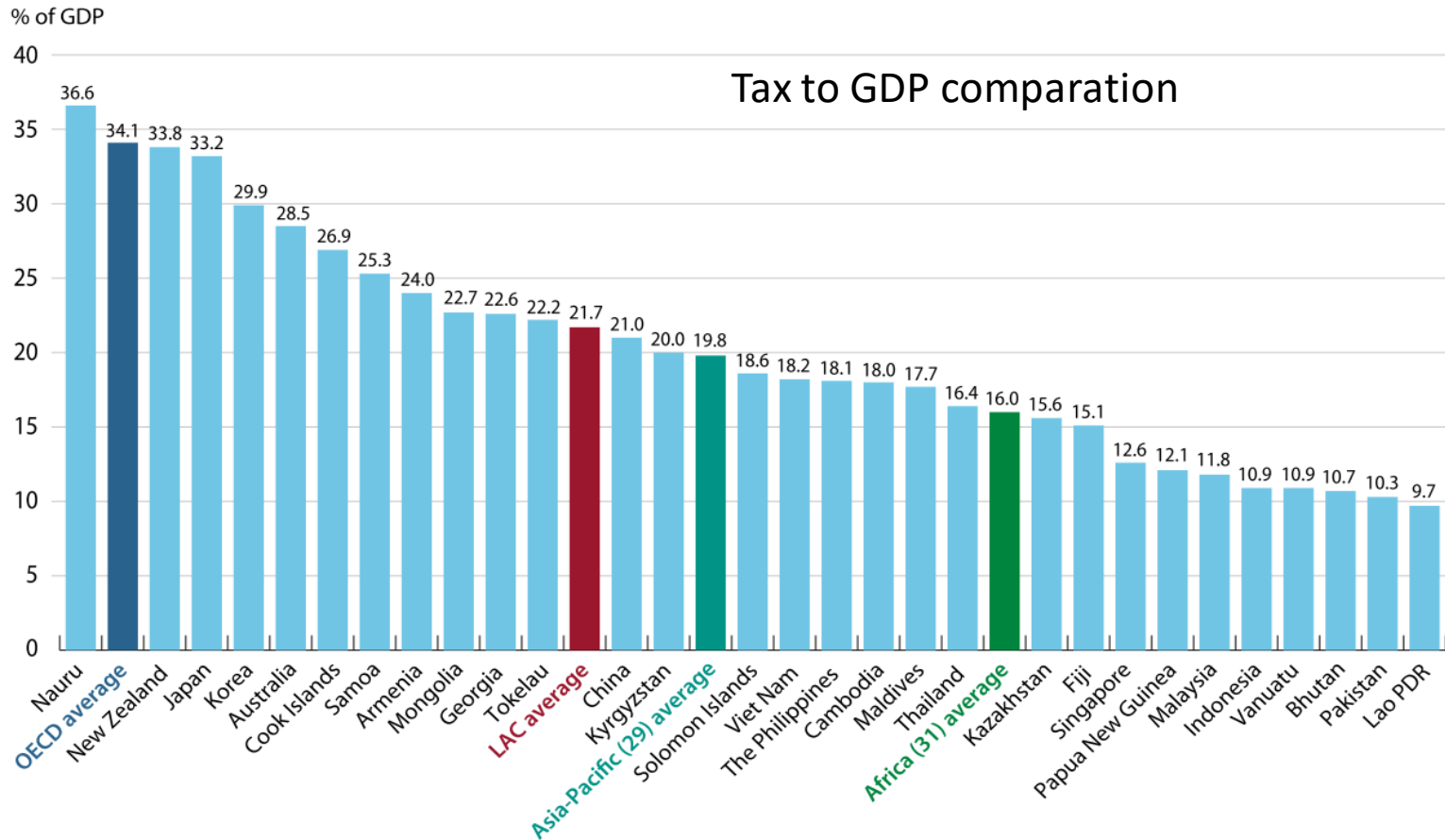




Figure 1. Tax-to-GDP ratios in Asian and Pacific economies (total tax revenue as % of GDP), 2021



Source: OECD (2023), Revenue Statistics in Asia and the Pacific 2023.



Recent tax policies reform

01

Restored VAT rate from 7% to 10%
(Start May 01, 2024)

02

Law on Land Tax (Approved 2023
, enforced 2024)

03

Increased some excise tax rate at the
end of 2023: alcoholic, tobacco,
vehicle....



Thank you