



LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

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President's Office

No. 06/PO

**DECREE**  
*of the*  
**PRESIDENT**  
*of the*  
**LAO PEOPLE'S DEMOCRATIC REPUBLIC**

**On the Promulgation of the Amended Law on Court Fees**

Pursuant to Chapter 6, Article 67, point 1 of the Constitution of the Lao People's Democratic Republic;

Pursuant to Resolution No. 07/NA, dated 27 December 2006, of the National Assembly on the adoption of the Amended Law on Court Fees; and

Pursuant to Proposal No. 06/SCNA, dated 10 January 2007, of the National Assembly Standing Committee.

**The President of the Lao People's Democratic Republic  
Decrees that:**

**Article 1.** The Amended Law on Court Fees is hereby promulgated.

**Article 2.** This decree shall enter into force on the date it is signed.

Vientiane, 16 January 2007  
The President of the Lao People's  
Democratic Republic

*[Seal and Signature]*

Choumaly XAYASONE



LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

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National Assembly

No. 07/NA  
27 December 2006

**THE LAW ON COURT FEES**  
**(Amended Version)**

**Chapter 1**  
**General Provisions**

**Article 1 (New). Purpose of the Law**

The Law on Court Fees determines the principles, regulations and measures concerning the collection, administration, receipt and payment of court fees in order to ensure uniform collection of court fees throughout the country, to create favourable conditions for investigators<sup>1</sup>, public prosecutors<sup>2</sup>, people's courts<sup>3</sup>, and judgment enforcement officers<sup>4</sup> for the prompt performance of their tasks, to provide justice, and to contribute to the State budget.

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<sup>1</sup> The Lao word for "investigation" is a compound word: "investigation-interrogation", where investigation has the sense of inquiries through means other than the questioning of witnesses. Since the English word "investigation" does not connote a similar exclusion or carve-out, the translators have translated the compound word (and its variants) simply as "investigation". For more information, readers may wish to refer to the Law on Criminal Procedure.

<sup>2</sup> The term "Public Prosecutor" has been chosen because it is the English term commonly used in Laos for this title/institution. Readers from common law jurisdictions should note that the Lao Public Prosecutor has considerably more powers than public prosecutors in their home jurisdictions and is more akin to a procurator in socialist systems. Another translation in common use is "People's Prosecutor". Readers should also note that the term is principally used to refer to the "office" or "organisation" of public prosecutors rather than to refer to individual prosecutors. For more information, readers may wish to refer to the Law on the Office of the Public Prosecutor of the Lao People's Democratic Republic.

<sup>3</sup> For more information, readers may wish to refer to the Law on the People's Courts.

<sup>4</sup> For more information, readers may wish to refer to the Law on the Enforcement of Judgements, and specifically to Article 21 of that law.

**Article 2 (New). Court Fees**

Court fees refers to fees that must be paid by the parties or third parties<sup>5</sup> to proceedings, and comprise State taxes, expenses of the proceedings, expenses of persons invited to the proceedings, and expenses for documents and for the copying of documents.

**Article 3 (New). State Policy Towards Court Fees**

The State sets the policy on the collection of court fees, which shall be similar to the collection of other service fees, in a full and timely manner, including encouraging the parties in proceedings to perform their obligations and responsibilities in the payment of court fees.

**Article 4 (New). Principles Relating to Civil Court Fees**

A civil proceeding is aimed at protecting the legitimate rights and interests of the parties, and thus it is determined that [they] pay civil court fees.

The civil lawsuits that are exempted from civil court fees, including State taxes, fees for appeal, fees for cassation and fees for re-opening cases<sup>6</sup>, shall include the following:

1. A claim for compensation for labour or other claims resulting from a labour relationship;
2. A claim for child support;
3. A claim for compensation resulting from handicap, [damage to] health or death;
4. A claim for compensation resulting from a criminal conviction;
5. A claim for the recovery of social benefits or pensions that have not been correctly paid;
6. A claim brought by the Office of the Public Prosecutor, a State administrative agency, the Lao Front for National Construction, a mass organisation, or a social organisation to protect legitimate rights and interests of individuals;
7. A claim brought by a State financial agency;
8. A claim brought by a State administrative agency, official or person resulting from an administrative relationship.

Such exemption shall only apply to a plaintiff who loses the case.

A defendant who loses the case shall not have such exemption.

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<sup>5</sup> For more information on the term “third parties”, readers may wish to refer to Article 28 of the Civil Procedure Law.

<sup>6</sup> For more information on these stages of proceedings, readers may wish to refer to Parts VI, VII and VIII of the Civil Procedure Law.

**Article 5 (New). Principles Relating to Criminal Court Fees**

A criminal proceeding is aimed at protecting the interests of the State and society, and the legitimate rights and interests of citizens, and thus the State is responsible for first paying the various court fees in the criminal proceeding; when the court convicts the defendant, such person shall be responsible to reimburse all payments to the State.

In the event that the court decides to release the defendant from the charges or convicts a defendant who is not in a position to pay court fees, the State shall undertake such responsibility.

**Article 6 (New). Payment of Court Fees**

Payment of court fees shall be implemented as follows:

1. The court fees shall be paid in Kip;
2. The expenses of the proceeding, the expenses for documents and for the copying of documents, and the expenses of persons invited to the proceeding shall be paid during the proceedings;
3. State taxes shall be paid during judgment enforcement;
4. Receipt and payment of court fees shall be recorded in writing.

**Article 7 (New). Obligations Relating to Court Fees**

The plaintiff, defendant and third parties involved in the case shall properly, fully, and duly pay court fees in order to facilitate the investigators, public prosecutors, people's courts, and judgment enforcement officers in the court proceedings and in the effective enforcement of judgments, and to contribute to the State budget.

The officers in charge of collecting court fees shall honestly and transparently perform their duties, responsibilities and obligations in accordance with the laws and regulations.

**Chapter 2  
Court Fees**

**Article 8 (New). Composition of Court Fees**

Court fees comprise:

1. State taxes;
2. Expenses of the court proceedings;
3. Expenses of persons invited to the court proceedings;
4. Expenses for documents and for the copying of various documents.

**Article 9 (New). State Taxes**

State taxes are a part of court fees, which the party losing the case shall pay in accordance with the court decision. Such State taxes shall be paid to the State budget.

State taxes include:

1. State taxes based on the value of the property awarded by the court;
2. Fees for appeal, cassation and re-opening of cases.

Prior to the enforcement of a final order, instruction, decision or judgment of the court, taxes due to the State shall be paid.

**Article 10 (New). Expenses of the Proceedings**

Expenses of the proceedings are expenses used in the proof of evidence, verification of the site [of relevant incidents], and maintenance of evidence, including travel expenses, accommodations, and others<sup>7</sup>.

**Article 11 (New). Expenses of Persons Invited to Proceedings**

Witnesses, experts, and translators who are invited to the court and officers participating in the work will receive remuneration in the amount that they spend for their travel, accommodations and daily expenses.

Experts, translators, deliverymen, and evidence administrators will be paid for their labour in the performance of the work as assigned by the court in accordance with specific regulations.

In addition to receiving payment for travel, accommodations and daily allowances, employees or civil servants who are invited to court proceedings as witnesses shall continue to receive their salaries. Witnesses who leave their daily jobs but who are not employees or civil servants invited to court proceedings shall receive compensation.

**Article 12 (New). Expenses for Documents and for the Copying of Various Documents**

Expenses for documents and for the copying of various documents comprise:

1. Payment for the document file;
2. Fees for documents, such as: order, instruction, decision, judgment;
3. Expenses for the copying of documents.

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<sup>7</sup> The term “and others” is a literal translation and is not subject to further specificity.

**Article 13 (New). Payment and Receipt of Court Fees**

Upon payment and receipt of court fees, the court clerk shall duly issue a receipt in accordance with the actual amount paid with the signature or thumbprint of the payer and receiver.

The receipt issued shall be made in three copies, one receipt to be given to the payer, one receipt to be kept in the case file and one to be kept with the original receipt book.

**Article 14 (New). Use of Court Fees**

Money paid for court fees will be used in the proceedings in accordance with the provisions of Articles 10 and 11 of this law.

**Article 15 (New). Report on Payment of Court Fees**

The payment of court fees in court proceedings shall be reported in detail, clearly and in writing, and kept in the case file to allow the court to consider it in the decision or judgment.

**Chapter 3  
Civil Court Fees**

**Article 16 (New). Civil Court Fees**

Civil court fees are the payments of the parties or third parties participating in civil, commercial, family, juvenile and other court proceedings as specified by the laws, including State taxes, expenses of persons invited to court proceedings, and expenses for documents and for the copying of documents relating to such proceedings.

**Article 17 (New). Composition of Civil Court Fees**

Civil court fees comprise:

1. State taxes;
2. Expenses of the civil court proceedings;
3. Expenses of persons invited to the civil court proceedings;
4. Expenses for documents and for the copying of various documents.

**Article 18 (New). State Taxes**

State taxes shall be implemented as follows:

1. Two percent of the value of the claim shall be deducted as State taxes;
2. 50,000 Kip shall be payable for cases relating to couples;

3. 40,000 Kip shall be payable by a person requesting a divorce from a disappeared person, a person without capacity or a person who has been sentenced to imprisonment for at least five years;
4. 50,000 Kip shall be payable for a request to alter or cancel a contract to rent a house, for the seizure of property and for other claims the value of which cannot be estimated.

**Article 19 (New). Expenses of Civil Court Proceedings**

Expenses of civil court proceedings are expenses for the collection of information or evidence, for the proof of evidence, and others.

If a party or third party requests for the collection of information, the proof of evidence or the calling of a witness to testify to the truth and clarity of the facts of the case, the requesting person shall provide the money for such expenses.

In the event that it is necessary to collect information, to prove evidence, to call a witness or to summon any person relating to the case, the plaintiff shall pay in advance.

**Article 20 (New). Expenses of Persons Invited to Civil Court Proceedings**

Expenses of persons invited to civil court proceedings shall be reimbursed as prescribed in Article 11 of this law.

**Article 21 (New). Fees for Documents and for the Copying of Various Documents in Civil Court Proceedings**

Fees for documents and for the copying of various documents in civil court proceedings shall be implemented as follows:

1. 35,000 Kip shall be collected as fees for each document file;
2. 10,000 Kip shall be collected as fees for each application form for a complaint, defence, counter claim, appeal, cassation and re-opening of a case;
3. 500 Kip shall be collected as fees for each page of documents copied;
4. 2,000 Kip shall be collected as fees for each page of an order, instruction, decision or judgment.

Fees for such documents may be altered by the decision of the National Assembly Standing Committee based on the proposal of the President of the People's Supreme Court.

**Article 22 (New). Bailment<sup>8</sup>**

The court will direct the parties or third parties to leave money with the court, not exceeding 200,000 Kip, to facilitate the proceedings.

In the event that any bailed money remains after paying expenses, it will be returned to the concerned person.

**Article 23 (New). Use of the Bailment**

Bailed money will be used in the following cases:

1. For delivery of summonses;
2. For delivery of documents and case files;
3. For other expenses that are deemed necessary for the court proceedings.

**Article 24 (New). Fees for Appeal, Cassation and Re-opening**

In an application for appeal, cassation, or re-opening of a civil case, the following shall apply:

- 30,000 Kip shall be payable as fees for appeal;
- 40,000 Kip shall be payable as fees for cassation;
- 50,000 Kip shall be payable as fees for re-opening the case.

In an application for appeal, cassation or re-opening of cases relating to couples, in an application relating to a request by any person for a divorce from a disappeared person, a person without capacity or a person who has been sentenced to imprisonment for at least five years, and in an application relating to a request to alter or cancel a contract to rent a house, for the seizure of property, and for other claims the value of which cannot be estimated, the following shall apply:

- 10,000 Kip shall be payable as fees for appeal;
- 20,000 Kip shall be payable as fees for cassation;
- 30,000 Kip shall be payable as fees for re-opening the case.

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<sup>8</sup> The reader may wish to note that this is not the same word that is used in Article 53 of the Contract Law. This word in Lao has a meaning akin to (but not the same as) deposit or down payment.

**Article 25 (New). Exemption of State Taxes, Fees for Appeal, Fees for Cassation and Fees for Re-opening**

Only the plaintiff that loses the case in the civil lawsuits described in Article 4 paragraph 2 of this law will be exempted from State taxes, fees for appeal, fees for cassation and fees for re-opening the case. The defendant that loses the case shall not be exempted and shall comply with Article 18 item 1 and Article 24 paragraph 1 of this law, in the event that such person applies for appeal, cassation or re-opening of such case.

**Article 26 (New). Obligation to Compensate for Civil Court Fees**

The losing party shall compensate for the expenses of the proceedings to the winning party and shall pay State taxes as decided by a final court decision. If the claim is partly decided in favour of the plaintiff, the defendant shall pay the State taxes on the portion awarded by the court to the plaintiff. The remaining tax shall be paid by the plaintiff.

When the court decides to dismiss all or part of the claim of the Office of the Public Prosecutor, a State administrative agency, the Lao Front for National Construction, a mass organisation, or a social organisation for the protection of legitimate rights and interests of other persons, the defendant shall be reimbursed its expenses that have been spent for the proceedings by deducting from the parties who filed such lawsuit.

**Article 27 (New). Persons in Charge of Collecting Court Fees**

The official that collects the court fees is the person responsible for collecting the court fees under Articles 10, 11 and 12 of this law.

The judgment enforcement officer is in charge of collecting taxes and of organising the collection of other expenses as prescribed by the final court decision.

**Chapter 4  
Criminal Court Fees**

**Article 28 (New). Criminal Court Fees**

Criminal court fees are the expenses of the investigation officers, the officers of the Office of the Public Prosecutor and the court in the court proceedings, such as: investigating the incident sites, collecting information, proving evidence, and searching for suspects or defendants, including expenses of persons described in Article 11 of this law.

**Article 29 (New).      Composition of Criminal Court Fees**

Criminal court fees comprise:

1. Expenses of the criminal court proceeding;
2. Expenses of persons invited to the criminal court proceeding;
3. Expenses for documents and for the copying of various documents.

**Article 30 (New).      Expenses of Criminal Court Proceedings**

Expenses of criminal court proceedings are the expenses of the investigation officers and the officers of the Office of the Public Prosecutor in the court proceedings for investigating the incident sites, collecting information, proving evidence, and searching for suspects or defendants, including the expenses of the court for delivering summonses and documents and the expenses of persons described in Article 11 of this law.

**Article 31 (New).      Expenses of Persons Invited to Criminal Court Proceedings**

Expenses of persons invited to criminal court proceedings shall follow the provisions prescribed in Article 11 of this law.

**Article 32 (New).      Rate of Fees for Documents and the Copying of Various Documents in Criminal Court Proceedings**

For the rate of fees for documents and for the copying of documents in criminal court proceedings, the same rate for documents and for the copying of documents in civil court proceedings as prescribed in Article 21 of this law will apply.

**Article 33 (New).      Responsibility for Criminal Court Fees**

Expenses of criminal court proceedings, expenses of the persons invited to the criminal court proceedings, and expenses for documents and for the copying of documents shall be borne by the State in advance. If the court convicts the defendant, the defendant shall pay for the court fees that have been paid in advance by the State. In the event that there are several convicted persons, the fees shall be divided among them based on the responsibility of each person.

In the event that the court decides that the defendant is not guilty or decides that the person is not in the position to pay the court fees, the State shall be responsible for such fees.

In the event that the case is dismissed due to a settlement between the parties as specified in Article 25 of the amended Penal Law, the damaged party and the accused party shall pay for the expenses of the court proceedings.

**Article 34 (New). Expenses for Appeal, Cassation, and Re-opening**

Expenses for appeal, cassation, and re-opening in criminal cases shall comply with Article 24 paragraph 1 of this law, except for a proposal for objection by the public prosecutor.

**Chapter 5  
Administration and Control of Court Fees**

**Article 35 (New). Court Fees Administrative Agencies**

Court fees administrative agencies comprise the tax administrative agency, the agency administering the expenses of court proceedings and others.

Court fees administrative agencies in charge of State taxes include:

1. The Ministry of Justice;
2. Justice divisions of the provinces and cities<sup>9</sup>;
3. Justice offices of the districts and municipalities.

The court fees agencies involved in the expenses of the court proceedings and others include:

1. The People's Supreme Court;
2. Courts of appeal;
3. Provincial and city courts;
4. District and municipal courts.

In the event that the case file is within the responsibility of the Office of the Public Prosecutor, such office shall administer the court fees relating to that case.

**Article 36 (New). Rights and Duties of the Court Fees Administrative Agencies at Central Level**

In the course of the administration of court fees, the court fees administrative agencies at central level, which include the Ministry of Justice and the People's Supreme Court, have the following rights and duties:

1. To consider plans, regulations, decisions, orders, recommendations and notifications relating to court fees;
2. To supervise and administer the implementation of work relating to court fees;
3. To build, train and improve the capacity, attitude, ethics and working approach of concerned officials;

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<sup>9</sup> In practice, this is a reference to the judgment enforcement officers at local level.

4. To implement policies towards officials with outstanding achievement and impose measures against violators in the course of performing work relating to court fees;
5. To exercise such other rights and perform such other duties relating to work on court fees as prescribed under the laws.

**Article 37 (New). Rights and Duties of the Court Fees Administrative Agencies at Local Levels**

In the course of the administration of court fees, the court fees administrative agencies at local levels have the following rights and duties:

1. To administer the organisation and budget, and to inspect the implementation, of work relating to court fees under their supervision;
2. To make proposals to the higher authorities on the improvement of work relating to court fees;
3. To systematically report to the higher authorities on the implementation of work relating to court fees;
4. To exercise such other rights and perform such other duties relating to work on court fees as prescribed under the laws.

**Article 38 (New). Court Fees Inspection Authorities**

The court fees inspection authorities comprise the internal inspection authority and the external inspection authority.

The internal inspection authority is the same agency administering court fees as specified in Article 35 of this law.

The external inspection authority includes the Ministry of Finance, the finance divisions of the provinces and cities and the finance offices of the districts and municipalities.

**Article 39 (New). Rights and Duties of the Internal Inspection Authority**

The internal inspection authority has the right and duty to inspect the implementation of work relating to court fees, and the performance of duties and responsibilities of officials at each level under its supervision, in particular, the proper and full calculation and collection of court fees and other obligations based on the laws and regulations.

**Article 40 (New). Rights and Duties of the External Inspection Authority**

The external inspection authority has the right and duty to inspect the performance of rights and duties of the officials relating to court fees at its own level in order to make the collection of court fees effective, transparent and fair.

**Chapter 6**  
**Policies Towards Persons with Outstanding Achievement**  
**and Measures Against Violators<sup>10</sup>**

**Article 41 (New). Policies Towards Persons with Outstanding Achievement**

Officials involved in the implementation of court fees who have completed excellent work and organisations or persons cooperating and contributing in work relating to court fees will be rewarded or receive other policies in accordance with regulations.

**Article 42 (New). Measures Against Violators**

Officials involved in the implementation of court fees who wrongfully perform their duties, such as: irresponsibility in the performance of duties, bias, intentionally collecting or using court fees in breach of the laws, shall be re-educated<sup>11</sup> or disciplined.

In the event that such officials abuse their duty, abuse their power, act beyond their authority, request excessive court fees without legal grounds, embezzle or misappropriate court fees, or carelessly cause the loss of court fees, [they] will be punished in accordance with the Penal Law.

Parties that have been ordered by the court to pay court fees, but fail to implement the court decision without grounds will be considered as having committed a wrongful act and will be subject to criminal proceedings in accordance with the laws.

**Chapter 7**  
**Final Provisions**

**Article 43 (New). Implementation**

The Ministry of Justice, the People's Supreme Court and the Office of the Public Prosecutor shall implement this law.

**Article 44 (New). Effectiveness**

This law shall become effective from the date of the promulgating decree issued by the President of the Lao People's Democratic Republic.

This law replaces the Law on Court Fees No. 05/90/SPA, 10 July 1990.

Any regulations and provisions that contradict this law are repealed.

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<sup>10</sup> The term “policies” is often used as an indirect way of referring to “incentives” or “privileges” and the term “measures” is often used as an indirect way of referring to “sanctions”.

<sup>11</sup> Here, “re-education” does not mean the same as “re-education without deprivation of liberty” referred to in the Penal Law.

Vientiane, 27 December 2006  
President of the National Assembly

*[Seal and Signature]*

Thongsing THAMMAVONG