



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Ministry of Finance Office

No. 1175/MOF

Vientiane Capital, dated 12 May 2025

Notification Letter

To: Lao and foreign CPAs who are working in the Lao PDR

Subject: Application for ASEAN Chartered Professional Accountants and Registered Foreign Professional Accountants

Pursuant to:

- The Law on Accounting No. 46/NA, dated 20 November 2023;
- The Law on Independent Audit No. 51/NA, dated 22 July 2014;
- The ASEAN Mutual Recognition Arrangement on the Accountancy Services signed on 13 November 2014;
- The Minister of Finance's Decree on the Organization and Functions of the Cabinet Office of the Ministry of Finance No. 6118/MoF, dated 10 December 2021;
- The Proposal Letter of the Accounting Regulatory Department No. 0371/ARD, dated 05 May 2025.

The Cabinet Office of the Ministry of Finance is pleased to inform all Lao and foreign Certified Public Accountants (CPAs), who are currently working in the Lao PDR, could apply for the ASEAN Chartered Professional Accountant (ASEAN CPA) and Registered Foreign Professional Accountant (RFPA). The application forms can be submitted to the Lao Chamber of Professional Accountants and Auditors (LCPAA). Please refer to the detailed information below:

1. Lao Certified Public Accountants (CPAs) who are interested may apply to become ASEAN Chartered Professional Accountants to legitimately practice their profession-across ASEAN Member States in compliance with regulations of the ASEAN Federation of Accountants.
2. Foreign Certified Public Accountants (CPAs) holding ASEAN nationality who are currently working or willing to work in Lao PDR shall first obtain the ASEAN Chartered Professional Accountant Certificate issued by their country of origin. In addition, they are required to apply for Registered Foreign Professional Accountant in Lao PDR to practice in Lao PDR in compliance with laws and regulations.

Therefore, please be informed and implement this notification.

Head of the Cabinet Office

More information, please contact:

1. Accounting Regulatory Department: 020 2918 0322
2. Lao Chamber of Professional Accountants and Auditors: 020 2803 2512