

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 01.01 | Live horses, asses, mules and hinnies. | | | | | | | | | | | | | | | | | | |
| 0101.10.00 | - Pure-bred breeding animals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0101.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 0101.90.30 | -- Horses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0101.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 01.02 | Live bovine animals. | | | | | | | | | | | | | | | | | | |
| 0102.10.00 | - Pure-bred breeding animals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0102.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 0102.90.10 | -- Oxen | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0102.90.20 | -- Buffaloes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0102.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 01.03 | Live swine. | | | | | | | | | | | | | | | | | | |
| 0103.10.00 | - Pure-bred breeding animals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0103.91.00 | -- Weighing less than 50 kg | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0103.92.00 | -- Weighing 50 kg or more | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 01.04 | Live sheep and goats. | | | | | | | | | | | | | | | | | | |
| 0104.10 | - Sheep: | | | | | | | | | | | | | | | | | | |
| 0104.10.10 | -- Pure-bred breeding animals | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0104.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0104.20 | - Goats: | | | | | | | | | | | | | | | | | | |
| 0104.20.10 | -- Pure-bred breeding animals | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0104.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 01.05 | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. | | | | | | | | | | | | | | | | | | |
| 0105.11 | -- Fowls of the species Gallus domesticus: | | | | | | | | | | | | | | | | | | |
| 0105.11.10 | --- Breeding fowls | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.11.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.12 | -- Turkeys: | | | | | | | | | | | | | | | | | | |
| 0105.12.10 | --- Breeding turkeys | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.12.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0105.19.10 | --- Breeding ducklings | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.19.30 | --- Breeding goslings | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.94 | -- Fowls of the species Gallus domesticus: | | | | | | | | | | | | | | | | | | |
| 0105.94.10 | --- Breeding fowls, other than fighting cocks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.94.20 | --- Fighting cocks, weighing not more than 2,000 g | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.94.30 | --- Fighting cocks, weighing more than 2,000 g | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.94.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0105.99.10 | --- Breeding ducks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.99.20 | --- Other ducks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.99.30 | --- Breeding geese, turkeys and guinea fowls | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0105.99.40 | --- Other geese, turkeys and guinea fowls | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 01.06 | Other live animals. | | | | | | | | | | | | | | | | | | |
| 0106.11.00 | - Mammals: | | | | | | | | | | | | | | | | | | |
| 0106.11.10 | -- Primates | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0106.12.00 | -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0106.19.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0106.20.00 | - Reptiles (including snakes and turtles) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0106.31.00 | - Birds: | | | | | | | | | | | | | | | | | | |
| 0106.31.10 | -- Birds of prey | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0106.32.00 | -- Psittaciformes (including parrots, parakeets, macaws and cockatoos) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0106.39.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |

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|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 0207.26.00 | -- Cuts and offal, fresh or chilled | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0207.27 | -- Cuts and offal, frozen: | | | | | | | | | | | | | | | | | | |
| 0207.27.10 | --- Livers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0207.27.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| | - Of ducks, geese or guinea fowls: | | | | | | | | | | | | | | | | | | |
| 0207.32 | -- Not cut in pieces, fresh or chilled: | | | | | | | | | | | | | | | | | | |
| 0207.32.10 | --- Of ducks | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0207.32.20 | --- Of geese or guinea fowls | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0207.33 | -- Not cut in pieces, frozen: | | | | | | | | | | | | | | | | | | |
| 0207.33.10 | --- Of ducks | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0207.33.20 | --- Of geese or guinea fowls | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0207.34.00 | -- Fatty livers, fresh or chilled | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0207.35.00 | -- Other, fresh or chilled | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0207.36 | -- Other, frozen: | | | | | | | | | | | | | | | | | | |
| 0207.36.10 | --- Fatty livers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0207.36.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 02.08 | Other meat and edible meat offal, fresh, chilled or frozen. | | | | | | | | | | | | | | | | | | |
| 0208.10.00 | - Of rabbits or hares | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0208.30.00 | - Of primates | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0208.40.00 | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0208.50.00 | - Of reptiles (including snakes and turtles) | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0208.90.00 | - Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0209.00.00 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 02.10 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. | | | | | | | | | | | | | | | | | | |
| | - Meat of swine: | | | | | | | | | | | | | | | | | | |
| 0210.11.00 | -- Hams, shoulders and cuts thereof, with bone in | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0210.12.00 | -- Bellies (streaky) and cuts thereof | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0210.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0210.19.10 | --- Bacon | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0210.19.20 | --- Hams, boneless | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0210.19.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0210.20.00 | - Meat of bovine animals | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| | - Other, including edible flours and meals of meat or meat offal: | | | | | | | | | | | | | | | | | | |
| 0210.91.00 | -- Of primates | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0210.92.00 | -- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0210.93.00 | -- Of reptiles (including snakes and turtles) | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0210.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0210.99.10 | --- Freeze dried chicken dice | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0210.99.20 | --- Dried pork skin | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0210.99.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 03.01 | Live fish. | | | | | | | | | | | | | | | | | | |
| 0301.10 | - Ornamental fish: | | | | | | | | | | | | | | | | | | |
| 0301.10.10 | -- Fish fry | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0301.10.20 | -- Other, marine fish | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0301.10.30 | -- Other, freshwater fish | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other live fish: | | | | | | | | | | | | | | | | | | |
| 0301.91.00 | -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0301.92.00 | -- Eels (<i>Anquilla spp.</i>) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| 0301.93 | -- Carp: | | | | | | | | | | | | | | | | | | |
| 0301.93.10 | -- - Breeding, other than fry | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0301.93.90 | -- - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0301.94.00 | -- Bluefin tunas (<i>Thunnus thynnus</i>) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0301.95.00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0301.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Milkfish or lapu lapu fry: | | | | | | | | | | | | | | | | | | |
| 0301.99.11 | --- - Breeding | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0301.99.19 | --- - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- - Other fish fry: | | | | | | | | | | | | | | | | | | |
| 0301.99.21 | --- - Breeding | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0301.99.29 | --- - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- - Other marine fish: | | | | | | | | | | | | | | | | | | |
| 0301.99.31 | --- - Milk fish breeder | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0301.99.39 | --- - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0301.99.40 | --- - Other freshwater fish | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 03.02 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04. | | | | | | | | | | | | | | | | | | |
| | - Salmonidae, excluding livers and roes: | | | | | | | | | | | | | | | | | | |
| 0302.11.00 | -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.12.00 | -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: | | | | | | | | | | | | | | | | | | |
| 0302.21.00 | -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.22.00 | -- Plaice (<i>Pleuronectes platessa</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.23.00 | -- Sole (<i>Solea spp.</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: | | | | | | | | | | | | | | | | | | |
| 0302.31.00 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.32.00 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.33.00 | -- Skipjack or stripe-bellied bonito | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.34.00 | -- Bigeye tunas (<i>Thunnus obesus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.35.00 | -- Bluefin tunas (<i>Thunnus thynnus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.36.00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.39.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.40.00 | - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.50.00 | - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other fish, excluding livers and roes: | | | | | | | | | | | | | | | | | | |
| 0302.61.00 | -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.62.00 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.63.00 | -- Coalfish (<i>Pollachius virens</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.64.00 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.65.00 | -- Dogfish and other sharks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 0302.66.00 | -- Eels (<i>Anguilla</i> spp.) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.67.00 | -- Swordfish (<i>Xiphias gladius</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.68.00 | -- Toothfish (<i>Dissostichus</i> spp.) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.69 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0302.69.10 | -- - Marine fish | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.69.20 | -- - Freshwater fish | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0302.70.00 | - Livers and roes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 03.03 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04. | | | | | | | | | | | | | | | | | | |
| | - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes: | | | | | | | | | | | | | | | | | | |
| 0303.11.00 | -- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other salmonidae, excluding livers and roes: | | | | | | | | | | | | | | | | | | |
| 0303.21.00 | -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.22.00 | -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: | | | | | | | | | | | | | | | | | | |
| 0303.31.00 | -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.32.00 | -- Plaice (<i>Pleuronectes platessa</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.33.00 | -- Sole (<i>Solea</i> spp.) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.39.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: | | | | | | | | | | | | | | | | | | |
| 0303.41.00 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.42.00 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.43.00 | -- Skipjack or stripe-bellied bonito | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.44.00 | -- Bigeye tunas (<i>Thunnus obesus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.45.00 | -- Bluefin tunas (<i>Thunnus thynnus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.46.00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.49.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes: | | | | | | | | | | | | | | | | | | |
| 0303.51.00 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.52.00 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus</i> spp.), excluding livers and roes: | | | | | | | | | | | | | | | | | | |
| 0303.61.00 | -- Swordfish (<i>Xiphias gladius</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.62.00 | -- Toothfish (<i>Dissostichus</i> spp.) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other fish, excluding livers and roes: | | | | | | | | | | | | | | | | | | |
| 0303.71.00 | -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brising or sprats (<i>Sprattus sprattus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.72.00 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.73.00 | -- Coalfish (<i>Pollachius virens</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.74.00 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 0303.75.00 | -- Dogfish and other sharks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.76.00 | -- Eels (<i>Anguilla spp.</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.77.00 | -- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.78.00 | -- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.79 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0303.79.10 | --- Marine fish | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.79.20 | --- Freshwater fish | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.80 | -- Livers and roes: | | | | | | | | | | | | | | | | | | |
| 0303.80.10 | -- Livers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0303.80.20 | -- Roes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 03.04 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. | | | | | | | | | | | | | | | | | | |
| | - Fresh or chilled: | | | | | | | | | | | | | | | | | | |
| 0304.11.00 | -- Swordfish (<i>Xiphias gladius</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0304.12.00 | -- Toothfish (<i>Dissostichus spp.</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0304.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Frozen fillets: | | | | | | | | | | | | | | | | | | |
| 0304.21.00 | -- Swordfish (<i>Xiphias gladius</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0304.22.00 | -- Toothfish (<i>Dissostichus spp.</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0304.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 0304.91.00 | -- Swordfish (<i>Xiphias gladius</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0304.92.00 | -- Toothfish (<i>Dissostichus spp.</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0304.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 03.05 | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption. | | | | | | | | | | | | | | | | | | |
| 0305.10.00 | - Flours, meals and pellets of fish, fit for human consumption | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0305.20 | - Livers and roes of fish, dried, smoked, salted or in brine: | | | | | | | | | | | | | | | | | | |
| 0305.20.10 | -- Of freshwater fish, dried, salted or in brine | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0305.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0305.30.00 | - Fish fillets, dried, salted or in brine, but not smoked | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Smoked fish, including fillets: | | | | | | | | | | | | | | | | | | |
| 0305.41.00 | -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0305.42.00 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0305.49.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Dried fish, whether or not salted but not smoked: | | | | | | | | | | | | | | | | | | |
| 0305.51.00 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0305.59 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0305.59.10 | --- Sharks' fins | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0305.59.20 | --- Marine fish, including ikan bilis (anchovies) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0305.59.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Fish, salted but not dried or smoked and fish in brine: | | | | | | | | | | | | | | | | | | |
| 0305.61.00 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0305.62.00 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0305.63.00 | -- Anchovies (<i>Engraulis spp.</i>) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0305.69 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0305.69.10 | --- Marine fish, including sharks' fins | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0305.69.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 03.06 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption. | | | | | | | | | | | | | | | | | | |
| | - Frozen: | | | | | | | | | | | | | | | | | | |
| 0306.11.00 | -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.12.00 | -- Lobsters (<i>Homarus</i> spp.) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.13.00 | -- Shrimps and prawns | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.14.00 | -- Crabs | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.19.00 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Not frozen: | | | | | | | | | | | | | | | | | | |
| 0306.21 | -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.): | | | | | | | | | | | | | | | | | | |
| 0306.21.10 | --- Breeding | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.21.20 | --- Other, live | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.21.30 | --- Fresh or chilled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 0306.21.91 | ---- In airtight containers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.21.99 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.22 | -- Lobsters (<i>Homarus</i> spp.): | | | | | | | | | | | | | | | | | | |
| 0306.22.10 | --- Breeding | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.22.20 | --- Other, live | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.22.30 | --- Fresh or chilled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Dried: | | | | | | | | | | | | | | | | | | |
| 0306.22.41 | ---- In airtight containers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.22.49 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 0306.22.91 | ---- In airtight containers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.22.99 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.23 | -- Shrimps and prawns: | | | | | | | | | | | | | | | | | | |
| 0306.23.10 | --- Breeding | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.23.20 | --- Other, live | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.23.30 | --- Fresh or chilled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Dried: | | | | | | | | | | | | | | | | | | |
| 0306.23.41 | ---- In airtight containers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.23.49 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 0306.23.91 | ---- In airtight containers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.23.99 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.24 | -- Crabs: | | | | | | | | | | | | | | | | | | |
| 0306.24.10 | --- Live | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.24.20 | --- Fresh or chilled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 0306.24.91 | ---- In airtight containers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.24.99 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.29 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption: | | | | | | | | | | | | | | | | | | |
| 0306.29.10 | --- Live | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.29.20 | --- Fresh or chilled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 0306.29.91 | ---- In airtight containers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0306.29.99 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 03.07 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption. | | | | | | | | | | | | | | | | | | |
| 0307.10 | - Oysters: | | | | | | | | | | | | | | | | | | |
| 0307.10.10 | -- Live | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.10.20 | -- Fresh, chilled or frozen | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.10.30 | -- Dried, salted or in brine | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> : | | | | | | | | | | | | | | | | | | |
| 0307.21 | -- Live, fresh or chilled: | | | | | | | | | | | | | | | | | | |
| 0307.21.10 | --- Live | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.21.20 | --- Fresh or chilled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0307.29.10 | --- Frozen | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.29.20 | --- Dried, salted or in brine | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>): | | | | | | | | | | | | | | | | | | |
| 0307.31 | -- Live, fresh or chilled: | | | | | | | | | | | | | | | | | | |
| 0307.31.10 | --- Live | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.31.20 | --- Fresh or chilled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0307.39.10 | --- Frozen | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.39.20 | --- Dried, salted or in brine | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioida spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>): | | | | | | | | | | | | | | | | | | |
| 0307.41 | -- Live, fresh or chilled: | | | | | | | | | | | | | | | | | | |
| 0307.41.10 | --- Live | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.41.20 | --- Fresh or chilled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.49 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0307.49.10 | --- Frozen | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.49.20 | --- Dried, salted or in brine | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Octopus (<i>Octopus spp.</i>): | | | | | | | | | | | | | | | | | | |
| 0307.51 | -- Live, fresh or chilled: | | | | | | | | | | | | | | | | | | |
| 0307.51.10 | --- Live | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.51.20 | --- Fresh or chilled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.59 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0307.59.10 | --- Frozen | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.59.20 | --- Dried, salted or in brine | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.60 | - Snails, other than sea snails: | | | | | | | | | | | | | | | | | | |
| 0307.60.10 | -- Live | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.60.20 | -- Fresh, chilled or frozen | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.60.30 | -- Dried, salted or in brine | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: | | | | | | | | | | | | | | | | | | |
| 0307.91 | -- Live, fresh or chilled: | | | | | | | | | | | | | | | | | | |
| 0307.91.10 | --- Live | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.91.20 | --- Fresh or chilled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0307.99.10 | --- Frozen | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.99.20 | --- Beches-de-mer (trepan), dried, salted or in brine | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0307.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 04.01 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter. | | | | | | | | | | | | | | | | | | |
| 0401.10.00 | - Of a fat content, by weight, not exceeding 1% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0401.20.00 | - Of a fat content, by weight, exceeding 1% but not exceeding 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 0401.30.00 | - Of a fat content, by weight, exceeding 6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 04.02 | Milk and cream, concentrated or containing added sugar or other sweetening matter. | | | | | | | | | | | | | | | | | | |
| 0402.10 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%: | | | | | | | | | | | | | | | | | | |
| 0402.10.30 | -- In containers of a gross weight of 20 kg or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0402.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| | - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: | | | | | | | | | | | | | | | | | | |
| 0402.21 | -- Not containing added sugar or other sweetening matter: | | | | | | | | | | | | | | | | | | |
| 0402.21.20 | --- In containers of a gross weight of 20 kg or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0402.21.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0402.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0402.29.20 | --- In containers of a gross weight of 20 kg or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0402.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 0402.91.00 | -- Not containing added sugar or other sweetening matter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0402.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 04.03 | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa. | | | | | | | | | | | | | | | | | | |
| 0403.10 | - Yogurt: | | | | | | | | | | | | | | | | | | |
| | -- Containing fruit, nuts, cocoa or flavouring matter; liquid yogurt: | | | | | | | | | | | | | | | | | | |
| 0403.10.11 | --- In liquid form, including condensed form | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0403.10.19 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 0403.10.91 | --- In condensed form | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0403.10.99 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0403.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 0403.90.10 | -- Buttermilk | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0403.90.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 04.04 | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 0404.10 | - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter: | | | | | | | | | | | | | | | | | | |
| | -- Fit for human consumption: | | | | | | | | | | | | | | | | | | |
| 0404.10.11 | --- Whey | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0404.10.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| | -- Fit for animal feeding: | | | | | | | | | | | | | | | | | | |
| 0404.10.91 | --- Whey | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0404.10.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0404.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 04.05 | Butter and other fats and oils derived from milk; dairy spreads. | | | | | | | | | | | | | | | | | | |
| 0405.10.00 | - Butter | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0405.20.00 | - Dairy spreads | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0405.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 0405.90.10 | -- Anhydrous butterfat | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0405.90.20 | -- Butter oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0405.90.30 | -- Ghee | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 0405.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 04.06 | Cheese and curd. | | | | | | | | | | | | | | | | | | | |
| 0406.10 | - Fresh (unripened or uncured) cheese, including whey cheese, and curd: | | | | | | | | | | | | | | | | | | | |
| 0406.10.10 | -- Fresh (unripened or uncured) cheese, including whey cheese | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0406.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0406.20 | - Grated or powdered cheese, of all kinds: | | | | | | | | | | | | | | | | | | | |
| 0406.20.10 | -- In packages of a gross weight exceeding 20 kg | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0406.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0406.30.00 | - Processed cheese, not grated or powdered | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0406.40.00 | - Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0406.90.00 | - Other cheese | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 04.07 | Birds' eggs, in shell, fresh, preserved or cooked. | | | | | | | | | | | | | | | | | | | |
| | - For hatching, including for breeding: | | | | | | | | | | | | | | | | | | | |
| 0407.00.11 | -- Hens' eggs | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0407.00.12 | -- Ducks' eggs | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0407.00.19 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 0407.00.91 | -- Hens' eggs | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0407.00.92 | -- Ducks' eggs | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0407.00.99 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 04.08 | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. | | | | | | | | | | | | | | | | | | | |
| | - Egg yolks: | | | | | | | | | | | | | | | | | | | |
| 0408.11.00 | -- Dried | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0408.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 0408.91.00 | -- Dried | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0408.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0409.00.00 | Natural honey. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 04.10 | Edible products of animal origin, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | | |
| 0410.00.10 | - Birds' nests | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0410.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0501.00.00 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 05.02 | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair. | | | | | | | | | | | | | | | | | | | |
| 0502.10.00 | - Pigs', hogs' or boars' bristles and hair and waste thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0502.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0504.00.00 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 05.05 | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers. | | | | | | | | | | | | | | | | | | | |
| 0505.10 | - Feathers of a kind used for stuffing; down: | | | | | | | | | | | | | | | | | | | |
| 0505.10.10 | -- Duck feathers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0505.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 0505.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 0505.90.10 | -- Duck feathers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |

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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 0505.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 05.06 | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products. | | | | | | | | | | | | | | | | | | |
| 0506.10.00 | - Ossein and bones treated with acid | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0506.90.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 05.07 | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products. | | | | | | | | | | | | | | | | | | |
| 0507.10 | - Ivory; ivory powder and waste: | | | | | | | | | | | | | | | | | | |
| 0507.10.10 | -- Rhinoceros horns; ivory powder and waste | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0507.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0507.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 0507.90.10 | -- Horns, antlers, hooves, nails, claws and beaks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0507.90.20 | -- Tortoise-shell | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0507.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 05.08 | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof. | | | | | | | | | | | | | | | | | | |
| 0508.00.10 | - Coral and similar materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0508.00.20 | - Shells of molluscs, crustaceans or echinoderms | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0508.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 05.10 | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. | | | | | | | | | | | | | | | | | | |
| 0510.00.10 | - Cantharides | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0510.00.20 | - Musk | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0510.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 05.11 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption. | | | | | | | | | | | | | | | | | | |
| 0511.10.00 | - Bovine semen | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 0511.91 | -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3: | | | | | | | | | | | | | | | | | | |
| 0511.91.10 | --- Dead animals of Chapter 3 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0511.91.20 | --- Roes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0511.91.30 | --- Artemia eggs (brine shrimp eggs) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0511.91.40 | --- Fish bladders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0511.91.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0511.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Domestic animal semen: | | | | | | | | | | | | | | | | | | |
| 0511.99.11 | --- - Of swine, sheep or goats | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0511.99.19 | --- - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0511.99.20 | --- Silk worm eggs | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0511.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 06.01 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12. | | | | | | | | | | | | | | | | | | |
| 0601.10.00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 0601.20 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots: | | | | | | | | | | | | | | | | | | |
| 0601.20.10 | -- Chicory plants | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0601.20.20 | -- Chicory roots | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0601.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 06.02 | Other live plants (including their roots), cuttings and slips; mushroom spawn. | | | | | | | | | | | | | | | | | | |
| 0602.10 | - Unrooted cuttings and slips: | | | | | | | | | | | | | | | | | | |
| 0602.10.10 | -- Orchid cuttings and slips | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0602.10.20 | -- Rubber wood | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0602.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0602.20.00 | - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0602.30.00 | - Rhododendrons and azaleas, grafted or not | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0602.40.00 | - Roses, grafted or not | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0602.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 0602.90.10 | -- Rooted orchid cuttings and slips | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0602.90.20 | -- Orchid seedlings | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0602.90.30 | -- Aquarium plants | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0602.90.40 | -- Budded rubber stumps | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0602.90.50 | -- Rubber seedlings | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0602.90.60 | -- Rubber budwood | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0602.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 06.03 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | | | | | | | | | | | | | | | | | | |
| | - Fresh: | | | | | | | | | | | | | | | | | | |
| 0603.11.00 | -- Roses | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0603.12.00 | -- Carnations | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0603.13.00 | -- Orchids | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0603.14.00 | -- Chrysanthemums | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0603.19.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0603.90.00 | - Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 06.04 | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | | | | | | | | | | | | | | | | | | |
| 0604.10.00 | - Mosses and lichens | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 0604.91.00 | -- Fresh | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0604.99.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 07.01 | Potatoes, fresh or chilled. | | | | | | | | | | | | | | | | | | |
| 0701.10.00 | - Seed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0701.90.00 | - Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0702.00.00 | Tomatoes, fresh or chilled. | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 07.03 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. | | | | | | | | | | | | | | | | | | |
| 0703.10 | - Onions and shallots: | | | | | | | | | | | | | | | | | | |
| | -- Onions: | | | | | | | | | | | | | | | | | | |
| 0703.10.11 | --- Bulbs for propagation | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0703.10.19 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| | -- Shallots: | | | | | | | | | | | | | | | | | | |
| 0703.10.21 | --- Bulbs for propagation | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0703.10.29 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0703.20 | - Garlic: | | | | | | | | | | | | | | | | | | |
| 0703.20.10 | -- Bulbs for propagation | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0703.20.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 0703.90 | - Leeks and other alliaceous vegetables: | | | | | | | | | | | | | | | | | | |
| 0703.90.10 | -- Bulbs for propagation | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0703.90.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 07.04 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. | | | | | | | | | | | | | | | | | | |
| 0704.10 | - Cauliflowers and headed broccoli: | | | | | | | | | | | | | | | | | | |
| 0704.10.10 | -- Cauliflowers | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0704.10.20 | -- Headed broccoli | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0704.20.00 | - Brussels sprouts | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0704.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 0704.90.10 | -- Cabbages | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0704.90.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 07.05 | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled. | | | | | | | | | | | | | | | | | | |
| 0705.11.00 | -- Lettuce: | | | | | | | | | | | | | | | | | | |
| 0705.11.00 | -- Cabbage lettuce (head lettuce) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0705.19.00 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0705.21.00 | -- Chicory: | | | | | | | | | | | | | | | | | | |
| 0705.21.00 | -- Witloof chicory (<i>Cichorium intybus var. foliosum</i>) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0705.29.00 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 07.06 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. | | | | | | | | | | | | | | | | | | |
| 0706.10 | - Carrots and turnips: | | | | | | | | | | | | | | | | | | |
| 0706.10.10 | -- Carrots | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0706.10.20 | -- Turnips | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0706.90.00 | - Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0707.00.00 | Cucumbers and gherkins, fresh or chilled. | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 07.08 | Leguminous vegetables, shelled or unshelled, fresh or chilled. | | | | | | | | | | | | | | | | | | |
| 0708.10.00 | - Peas (<i>Pisum sativum</i>) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0708.20.00 | - Beans (<i>Vigna spp., Phaseolus spp.</i>) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0708.90.00 | - Other leguminous vegetables | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 07.09 | Other vegetables, fresh or chilled. | | | | | | | | | | | | | | | | | | |
| 0709.20.00 | - Asparagus | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0709.30.00 | - Aubergines (egg-plants) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0709.40.00 | - Celery other than celeriac | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0709.51.00 | - Mushrooms and truffles: | | | | | | | | | | | | | | | | | | |
| 0709.51.00 | -- Mushrooms of the genus <i>Agaricus</i> | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0709.59.00 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0709.60 | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : | | | | | | | | | | | | | | | | | | |
| 0709.60.10 | -- Chillies, other than giant chillies | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0709.60.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0709.70.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0709.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 0709.90.10 | -- Globe artichokes | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0709.90.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 07.10 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. | | | | | | | | | | | | | | | | | | |
| 0710.10.00 | - Potatoes | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0710.21.00 | - Leguminous vegetables, shelled or unshelled: | | | | | | | | | | | | | | | | | | |
| 0710.21.00 | -- Peas (<i>Pisum sativum</i>) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0710.22.00 | -- Beans (<i>Vigna spp., Phaseolus spp.</i>) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0710.29.00 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0710.30.00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0710.40.00 | - Sweet corn | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0710.80.00 | - Other vegetables | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0710.90.00 | - Mixtures of vegetables | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 07.11 | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. | | | | | | | | | | | | | | | | | | |
| 0711.20 | - Olives: | | | | | | | | | | | | | | | | | | |
| 0711.20.10 | -- Preserved by sulphur dioxide gas | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0711.20.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0711.40 | - Cucumbers and gherkins: | | | | | | | | | | | | | | | | | | |
| 0711.40.10 | -- Preserved by sulphur dioxide gas | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0711.40.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| | - Mushrooms and truffles: | | | | | | | | | | | | | | | | | | |
| 0711.51 | -- Mushrooms of the genus <i>Agaricus</i> : | | | | | | | | | | | | | | | | | | |
| 0711.51.10 | --- Preserved by sulphur dioxide gas | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0711.51.90 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0711.59 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0711.59.10 | --- Preserved by sulphur dioxide gas | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0711.59.90 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0711.90 | - Other vegetables; mixtures of vegetables: | | | | | | | | | | | | | | | | | | |
| 0711.90.10 | -- Sweet corn | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0711.90.20 | -- Chillies | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0711.90.30 | -- Capers | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0711.90.40 | -- Onions, preserved by sulphur dioxide gas | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0711.90.50 | -- Onions, preserved other than by sulphur dioxide gas | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0711.90.60 | -- Other, preserved by sulphur dioxide gas | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0711.90.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 07.12 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | | | | | | | | | | | | | | | | | | |
| 0712.20.00 | - Onions | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| | - Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: | | | | | | | | | | | | | | | | | | |
| 0712.31.00 | -- Mushrooms of the genus <i>Agaricus</i> | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0712.32.00 | -- Wood ears (<i>Auricularia</i> spp.) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0712.33.00 | -- Jelly fungi (<i>Tremella</i> spp.) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0712.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0712.39.10 | --- Truffles | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0712.39.20 | --- Shiitake (dong-qu) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0712.39.90 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0712.90 | - Other vegetables; mixtures of vegetables: | | | | | | | | | | | | | | | | | | |
| 0712.90.10 | -- Garlic | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0712.90.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 07.13 | Dried leguminous vegetables, shelled, whether or not skinned or split. | | | | | | | | | | | | | | | | | | |
| 0713.10 | - Peas (<i>Pisum sativum</i>): | | | | | | | | | | | | | | | | | | |
| 0713.10.10 | -- Suitable for sowing | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0713.10.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0713.20 | - Chickpeas (garbanzos): | | | | | | | | | | | | | | | | | | |
| 0713.20.10 | -- Suitable for sowing | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0713.20.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| | - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): | | | | | | | | | | | | | | | | | | |
| 0713.31 | -- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek: | | | | | | | | | | | | | | | | | | |
| 0713.31.10 | --- Suitable for sowing | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0713.31.90 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0713.32 | -- Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>): | | | | | | | | | | | | | | | | | | |
| 0713.32.10 | --- Suitable for sowing | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0713.32.90 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0713.33 | -- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>): | | | | | | | | | | | | | | | | | | |
| 0713.33.10 | --- Suitable for sowing | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |

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|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 0713.33.90 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0713.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0713.39.10 | --- Suitable for sowing | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0713.39.90 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0713.40 | - Lentils: | | | | | | | | | | | | | | | | | | |
| 0713.40.10 | -- Suitable for sowing | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0713.40.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0713.50 | + Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor): | | | | | | | | | | | | | | | | | | |
| 0713.50.10 | -- Suitable for sowing | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0713.50.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0713.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 0713.90.10 | -- Suitable for sowing | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0713.90.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 07.14 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith. | | | | | | | | | | | | | | | | | | |
| 0714.10 | -- Manioc (cassava): | | | | | | | | | | | | | | | | | | |
| | -- Sliced or in the form of pellets: | | | | | | | | | | | | | | | | | | |
| 0714.10.11 | --- Dried chips | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0714.10.19 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0714.10.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0714.20.00 | - Sweet potatoes | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0714.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 0714.90.10 | -- Sago pith | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0714.90.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 08.01 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. | | | | | | | | | | | | | | | | | | |
| | - Coconuts: | | | | | | | | | | | | | | | | | | |
| 0801.11.00 | -- Desiccated | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0801.19.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Brazil nuts: | | | | | | | | | | | | | | | | | | |
| 0801.21.00 | -- In shell | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0801.22.00 | -- Shelled | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Cashew nuts: | | | | | | | | | | | | | | | | | | |
| 0801.31.00 | -- In shell | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0801.32.00 | -- Shelled | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 08.02 | Other nuts, fresh or dried, whether or not shelled or peeled. | | | | | | | | | | | | | | | | | | |
| | - Almonds: | | | | | | | | | | | | | | | | | | |
| 0802.11.00 | -- In shell | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0802.12.00 | -- Shelled | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| | - Hazelnuts or filberts (<i>Corylus</i> spp.): | | | | | | | | | | | | | | | | | | |
| 0802.21.00 | -- In shell | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0802.22.00 | -- Shelled | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| | - Walnuts: | | | | | | | | | | | | | | | | | | |
| 0802.31.00 | -- In shell | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0802.32.00 | -- Shelled | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0802.40.00 | - Chestnuts (<i>Castanea</i> spp.) | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0802.50.00 | - Pistachios | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0802.60.00 | - Macadamia nuts | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0802.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 0802.90.10 | -- Areca nuts (betel nuts) | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0802.90.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 08.03 | Bananas, including plantains, fresh or dried. | | | | | | | | | | | | | | | | | | |
| 0803.00.10 | - Pisang mas, pisang rastali, pisang berangan and pisang embun | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0803.00.90 | - Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 08.04 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. | | | | | | | | | | | | | | | | | | |
| 0804.10.00 | - Dates | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0804.20.00 | - Figs | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0804.30.00 | - Pineapples | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0804.40.00 | - Avocados | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0804.50 | - Guavas, mangoes and mangosteens: | | | | | | | | | | | | | | | | | | |
| 0804.50.10 | -- Guavas | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0804.50.20 | -- Mangoes | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0804.50.30 | -- Mangosteens | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 08.05 | Citrus fruit, fresh or dried. | | | | | | | | | | | | | | | | | | |
| 0805.10 | - Oranges: | | | | | | | | | | | | | | | | | | |
| 0805.10.10 | -- Fresh | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0805.10.20 | -- Dried | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0805.20.00 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0805.40.00 | - Grapefruit, including pomelos | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0805.50.00 | - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0805.90.00 | - Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 08.06 | Grapes, fresh or dried. | | | | | | | | | | | | | | | | | | |
| 0806.10.00 | - Fresh | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0806.20.00 | - Dried | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 08.07 | Melons (including watermelons) and papaws (papayas), fresh. | | | | | | | | | | | | | | | | | | |
| | - Melons (including watermelons): | | | | | | | | | | | | | | | | | | |
| 0807.11.00 | -- Watermelons | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0807.19.00 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0807.20 | - Papaws (papayas): | | | | | | | | | | | | | | | | | | |
| 0807.20.10 | -- Mardi backcross solo (betik solo) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 0807.20.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% |
| 08.08 | Apples, pears and quinces, fresh. | | | | | | | | | | | | | | | | | | |
| 0808.10.00 | - Apples | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0808.20.00 | - Pears and quinces | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 08.09 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. | | | | | | | | | | | | | | | | | | |
| 0809.10.00 | - Apricots | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0809.20.00 | - Cherries | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0809.30.00 | - Peaches, including nectarines | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0809.40.00 | - Plums and sloes | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 08.10 | Other fruit, fresh. | | | | | | | | | | | | | | | | | | |
| 0810.10.00 | - Strawberries | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0810.20.00 | - Raspberries, blackberries, mulberries and loganberries | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0810.40.00 | - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0810.50.00 | - Kiwifruit | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0810.60.00 | - Durians | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0810.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 0810.90.10 | -- Longans | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0810.90.20 | -- Lychees | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0810.90.30 | -- Rambutan | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0810.90.40 | -- Langsat; starfruits | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0810.90.50 | -- Jackfruits (cempedak and nangka) | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0810.90.60 | -- Tamarinds | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0810.90.70 | -- Mata kucing | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0810.90.80 | -- Black, white or red currants and gooseberries | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0810.90.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 08.11 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. | | | | | | | | | | | | | | | | | | | |
| 0811.10.00 | - Strawberries | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 0811.20.00 | - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 0811.90.00 | - Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 08.12 | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. | | | | | | | | | | | | | | | | | | | |
| 0812.10.00 | - Cherries | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 0812.90.00 | - Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 08.13 | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. | | | | | | | | | | | | | | | | | | | |
| 0813.10.00 | - Apricots | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 0813.20.00 | - Prunes | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 0813.30.00 | - Apples | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 0813.40 | - Other fruit: | | | | | | | | | | | | | | | | | | | |
| 0813.40.10 | -- Longans | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0813.40.20 | -- Tamarinds | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0813.40.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0813.50 | - Mixtures of nuts or dried fruits of this Chapter: | | | | | | | | | | | | | | | | | | | |
| 0813.50.10 | -- Of which cashew nuts or Brazil nuts or dried fruit predominate by weight | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0813.50.20 | -- Of which dates or nuts other than cashew nuts or Brazil nuts predominate by weight | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0813.50.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 0814.00.00 | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions. | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 09.01 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. | | | | | | | | | | | | | | | | | | | |
| | - Coffee, not roasted: | | | | | | | | | | | | | | | | | | | |
| 0901.11 | -- Not decaffeinated: | | | | | | | | | | | | | | | | | | | |
| 0901.11.10 | --- Arabica WIB or Robusta OIB | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% | |
| 0901.11.90 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% | |
| 0901.12 | -- Decaffeinated: | | | | | | | | | | | | | | | | | | | |
| 0901.12.10 | --- Arabica WIB or Robusta OIB | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% | |
| 0901.12.90 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% | |
| | - Coffee, roasted: | | | | | | | | | | | | | | | | | | | |
| 0901.21 | -- Not decaffeinated: | | | | | | | | | | | | | | | | | | | |
| 0901.21.10 | --- Unground | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% | |
| 0901.21.20 | --- Ground | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% | |
| 0901.22 | -- Decaffeinated: | | | | | | | | | | | | | | | | | | | |
| 0901.22.10 | --- Unground | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% | |
| 0901.22.20 | --- Ground | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% | |
| 0901.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 0901.90.10 | -- Coffee husks and skins | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% | |
| 0901.90.20 | -- Coffee substitutes containing coffee | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% | |
| 09.02 | Tea, whether or not flavoured. | | | | | | | | | | | | | | | | | | | |
| 0902.10 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg: | | | | | | | | | | | | | | | | | | | |
| 0902.10.10 | -- Leaves | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% | |
| 0902.10.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% | |
| 0902.20 | - Other green tea (not fermented): | | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 0902.20.10 | -- Leaves | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0902.20.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0902.30 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg: | | | | | | | | | | | | | | | | | | |
| 0902.30.10 | -- Leaves | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0902.30.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0902.40 | - Other black tea (fermented) and other partly fermented tea: | | | | | | | | | | | | | | | | | | |
| 0902.40.10 | -- Leaves | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0902.40.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 0903.00.00 | Maté. | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 09.04 | Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>. | | | | | | | | | | | | | | | | | | |
| | - Pepper: | | | | | | | | | | | | | | | | | | |
| 0904.11 | -- Neither crushed nor ground: | | | | | | | | | | | | | | | | | | |
| 0904.11.10 | --- White | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0904.11.20 | --- Black | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0904.11.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0904.12 | -- Crushed or ground: | | | | | | | | | | | | | | | | | | |
| 0904.12.10 | --- White | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0904.12.20 | --- Black | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0904.12.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0904.20 | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground: | | | | | | | | | | | | | | | | | | |
| 0904.20.10 | -- Chillies, dried | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% |
| 0904.20.20 | -- Chillies, crushed or ground | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% |
| 0904.20.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 0% |
| 0905.00.00 | Vanilla. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 09.06 | Cinnamon and cinnamon-tree flowers. | | | | | | | | | | | | | | | | | | |
| | - Neither crushed nor ground: | | | | | | | | | | | | | | | | | | |
| 0906.11.00 | -- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0906.19.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0906.20.00 | - Crushed or ground | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0907.00.00 | Cloves (whole fruit, cloves and stems). | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 09.08 | Nutmeg, mace and cardamoms. | | | | | | | | | | | | | | | | | | |
| 0908.10.00 | - Nutmeg | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0908.20.00 | - Mace | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0908.30.00 | - Cardamoms | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 09.09 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. | | | | | | | | | | | | | | | | | | |
| 0909.10 | - Seeds of anise or badian: | | | | | | | | | | | | | | | | | | |
| 0909.10.10 | -- Of anise | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0909.10.20 | -- Of badian | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0909.20.00 | - Seeds of coriander | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0909.30.00 | - Seeds of cumin | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0909.40.00 | - Seeds of caraway | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0909.50.00 | - Seeds of fennel; juniper berries | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 09.10 | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. | | | | | | | | | | | | | | | | | | |
| 0910.10.00 | - Ginger | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0910.20.00 | - Saffron | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 0910.30.00 | - Turmeric (curcuma) | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Other spices: | | | | | | | | | | | | | | | | | | |
| 0910.91.00 | -- Mixtures referred to in Note 1(b) to this Chapter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0910.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 0910.99.10 | --- Thyme; bay leaves | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0910.99.20 | --- Curry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 0910.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 10.01 | Wheat and meslin. | | | | | | | | | | | | | | | | | | |
| 1001.10.00 | - Durum wheat | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 1001.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| | -- Fit for human consumption: | | | | | | | | | | | | | | | | | | | |
| 1001.90.11 | -- - Meslin | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1001.90.19 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | -- Other: | | | | | | | | | | | | | | | | | | | |
| 1001.90.91 | -- - Meslin | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1001.90.99 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1002.00.00 | Rye. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1003.00.00 | Barley. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1004.00.00 | Oats. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 10.05 | Maize (corn). | | | | | | | | | | | | | | | | | | | |
| 1005.10.00 | - Seed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1005.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 1005.90.10 | -- Popcorn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1005.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 10.06 | Rice. | | | | | | | | | | | | | | | | | | | |
| 1006.10.00 | - Rice in the husk (paddy or rough) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1006.20 | - Husked (brown) rice: | | | | | | | | | | | | | | | | | | | |
| 1006.20.10 | -- Thai Hom Mali rice | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1006.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1006.30 | - Semi-milled or wholly milled rice, whether or not polished or glazed: | | | | | | | | | | | | | | | | | | | |
| | -- Fragrant rice: | | | | | | | | | | | | | | | | | | | |
| 1006.30.15 | -- - Thai Hom Mali rice | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1006.30.19 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1006.30.20 | -- Parboiled rice | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1006.30.30 | -- Glutinous rice (pulut) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1006.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1006.40.00 | - Broken rice | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1007.00.00 | Grain sorghum. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 10.08 | Buckwheat, millet and canary seed; other cereals. | | | | | | | | | | | | | | | | | | | |
| 1008.10.00 | - Buckwheat | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1008.20.00 | - Millet | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1008.30.00 | - Canary seed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1008.90.00 | - Other cereals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 11.01 | Wheat or meslin flour. | | | | | | | | | | | | | | | | | | | |
| 1101.00.10 | - Wheat flour | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1101.00.20 | - Meslin flour | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 11.02 | Cereal flours other than of wheat or meslin. | | | | | | | | | | | | | | | | | | | |
| 1102.10.00 | - Rye flour | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1102.20.00 | - Maize (corn) flour | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1102.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 11.03 | Cereal groats, meal and pellets. | | | | | | | | | | | | | | | | | | | |
| | - Groats and meal: | | | | | | | | | | | | | | | | | | | |
| 1103.11 | -- Of wheat: | | | | | | | | | | | | | | | | | | | |
| 1103.11.20 | -- - Durum or hard wheat semolina | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1103.11.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1103.13.00 | -- Of maize (corn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1103.19 | -- Of other cereals: | | | | | | | | | | | | | | | | | | | |
| 1103.19.10 | -- - Of meslin | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1103.19.20 | -- - Of rice | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1103.19.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1103.20.00 | - Pellets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 11.04 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground. | | | | | | | | | | | | | | | | | | | |
| | - Rolled or flaked grains: | | | | | | | | | | | | | | | | | | | |
| 1104.12.00 | -- Of oats | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1104.19 | -- Of other cereals: | | | | | | | | | | | | | | | | | | | |

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|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 1104.19.10 | --- Of maize (corn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1104.19.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other worked grains (for example, hulled, pearled, sliced or kibbled): | | | | | | | | | | | | | | | | | | |
| 1104.22.00 | -- Of oats | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1104.23.00 | -- Of maize (corn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1104.29 | -- Of other cereals: | | | | | | | | | | | | | | | | | | |
| 1104.29.20 | --- Of barley | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1104.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1104.30.00 | - Germ of cereals, whole, rolled, flaked or ground | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 11.05 | Flour, meal, powder, flakes, granules and pellets of potatoes. | | | | | | | | | | | | | | | | | | |
| 1105.10.00 | - Flour, meal and powder | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1105.20.00 | - Flakes, granules and pellets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 11.06 | Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8. | | | | | | | | | | | | | | | | | | |
| 1106.10.00 | - Of the dried leguminous vegetables of heading 07.13 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1106.20 | - Of sago or of roots or tubers of heading 07.14: | | | | | | | | | | | | | | | | | | |
| 1106.20.10 | -- Of manioc (cassava) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of sago: | | | | | | | | | | | | | | | | | | |
| 1106.20.21 | --- Meal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1106.20.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1106.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1106.30.00 | - Of the products of Chapter 8 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 11.07 | Malt, whether or not roasted. | | | | | | | | | | | | | | | | | | |
| 1107.10.00 | - Not roasted | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1107.20.00 | - Roasted | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 11.08 | Starches; inulin. | | | | | | | | | | | | | | | | | | |
| | - Starches: | | | | | | | | | | | | | | | | | | |
| 1108.11.00 | -- Wheat starch | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1108.12.00 | -- Maize (corn) starch | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1108.13.00 | -- Potato starch | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1108.14.00 | -- Manioc (cassava) starch | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1108.19 | -- Other starches: | | | | | | | | | | | | | | | | | | |
| 1108.19.10 | --- Sago | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1108.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1108.20.00 | - Inulin | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1109.00.00 | Wheat gluten, whether or not dried. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 12.01 | Soya beans, whether or not broken. | | | | | | | | | | | | | | | | | | |
| 1201.00.10 | - Suitable for sowing | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1201.00.90 | - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 12.02 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. | | | | | | | | | | | | | | | | | | |
| 1202.10 | - In shell: | | | | | | | | | | | | | | | | | | |
| 1202.10.10 | -- Suitable for sowing | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1202.10.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1202.20.00 | - Shelled, whether or not broken | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1203.00.00 | Copra. | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1204.00.00 | Linseed, whether or not broken. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 12.05 | Rape or colza seeds, whether or not broken. | | | | | | | | | | | | | | | | | | |
| 1205.10.00 | - Low erucic acid rape or colza seeds | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1205.90.00 | - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1206.00.00 | Sunflower seeds, whether or not broken. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 12.07 | Other oil seeds and oleaginous fruits, whether or not broken. | | | | | | | | | | | | | | | | | | |
| 1207.20.00 | - Cotton seeds | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1207.40.00 | - Sesamum seeds | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1207.50.00 | - Mustard seeds | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 1207.91.00 | -- Poppy seeds | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 1207.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 1207.99.20 | -- - Palm nuts and kernels | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1207.99.30 | --- Safflower seeds | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1207.99.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 12.08 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. | | | | | | | | | | | | | | | | | | |
| 1208.10.00 | - Of soya beans | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1208.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 12.09 | Seeds, fruit and spores, of a kind used for sowing. | | | | | | | | | | | | | | | | | | |
| 1209.10.00 | - Sugar beet seed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Seeds of forage plants: | | | | | | | | | | | | | | | | | | |
| 1209.21.00 | -- Lucerne (alfalfa) seed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1209.22.00 | -- Clover (<i>Trifolium spp.</i>) seed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1209.23.00 | -- Fescue seed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1209.24.00 | -- Kentucky blue grass (<i>Poa pratensis L.</i>) seed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1209.25.00 | -- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1209.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1209.30.00 | - Seeds of herbaceous plants cultivated principally for their flowers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 1209.91.00 | -- Vegetable seeds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1209.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 1209.99.10 | --- Rubber seeds or kenaf seeds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1209.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 12.10 | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin. | | | | | | | | | | | | | | | | | | |
| 1210.10.00 | - Hop cones, neither ground nor powdered nor in the form of pellets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1210.20.00 | - Hop cones, ground, powdered or in the form of pellets; lupulin | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 12.11 | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered. | | | | | | | | | | | | | | | | | | |
| 1211.20 | - Ginseng roots: | | | | | | | | | | | | | | | | | | |
| 1211.20.10 | -- In cut, crushed or powdered forms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1211.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1211.30 | - Coca leaf: | | | | | | | | | | | | | | | | | | |
| 1211.30.10 | -- In cut, crushed or powdered forms | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 1211.30.90 | -- Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 1211.40.00 | - Poppy straw | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 1211.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- Of a kind used primarily in pharmacy: | | | | | | | | | | | | | | | | | | |
| 1211.90.11 | --- Cannabis, in cut, crushed or powdered forms | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 1211.90.12 | --- Cannabis, in other forms | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 1211.90.13 | --- Rauwolfia serpentina roots | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 1211.90.14 | --- Other, in cut, crushed or powdered forms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 1211.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 1211.90.91 | --- Pyrethrum, in cut, crushed or powdered forms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1211.90.92 | --- Pyrethrum, in other forms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1211.90.94 | --- Sandalwood | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1211.90.95 | --- Gaharu wood chips | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1211.90.96 | --- Licuorice roots | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1211.90.99 | --- Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 12.12 | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | | |
| 1212.20 | - Seaweeds and other algae: | | | | | | | | | | | | | | | | | | | |
| | -- Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes: | | | | | | | | | | | | | | | | | | | |
| 1212.20.11 | --- Of a kind used in pharmacy | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1212.20.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1212.20.20 | -- Other, fresh, chilled or dried, unfit for human consumption | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1212.20.90 | -- Other: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 1212.91.00 | -- Sugar beet | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1212.99 | -- Other: | | | | | | | | | | | | | | | | | | | |
| | --- Sugar cane: | | | | | | | | | | | | | | | | | | | |
| 1212.99.11 | ---- Suitable for sowing | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1212.99.19 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1212.99.20 | --- Locust bean seeds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1212.99.30 | --- Melon seeds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1212.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1213.00.00 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 12.14 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. | | | | | | | | | | | | | | | | | | | |
| 1214.10.00 | - Lucerne (alfalfa) meal and pellets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1214.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 13.01 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams). | | | | | | | | | | | | | | | | | | | |
| 1301.20.00 | - Gum Arabic | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1301.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 1301.90.10 | -- Gum benjamin | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1301.90.20 | -- Gum damar | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1301.90.30 | -- Cannabis resins | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 1301.90.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 13.02 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products. | | | | | | | | | | | | | | | | | | | |
| | - Vegetable saps and extracts: | | | | | | | | | | | | | | | | | | | |
| 1302.11 | -- Opium: | | | | | | | | | | | | | | | | | | | |
| 1302.11.10 | --- Pulvis opii | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 1302.11.90 | --- Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 1302.12.00 | -- Of liquorice | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1302.13.00 | -- Of hops | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1302.19 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 1302.19.20 | --- Extracts and tinctures of cannabis | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1302.19.30 | --- Other medicinal extracts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1302.19.40 | --- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1302.19.50 | --- Japan (or Chinese) lacquer (natural lacquer) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1302.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1302.20.00 | - Pectic substances, pectinates and pectates | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Mucilages and thickeners, whether or not modified, derived from vegetable products: | | | | | | | | | | | | | | | | | | |
| 1302.31.00 | -- Agar-agar | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1302.32.00 | -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1302.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 1302.39.10 | -- Carrageenan | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1302.39.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 14.01 | Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark). | | | | | | | | | | | | | | | | | | |
| 1401.10.00 | - Bamboos | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1401.20.00 | - Rattans | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1401.90.00 | - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 14.04 | Vegetable products not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 1404.20.00 | - Cotton linters | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1404.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 1404.90.10 | -- Betel leaves, biri leaves and betel-nut leaves | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1404.90.20 | -- Barks of a kind used primarily in tanning | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1404.90.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1501.00.00 | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 15.02 | Fats of bovine animals, sheep or goats, other than those of heading 15.03. | | | | | | | | | | | | | | | | | | |
| | - Tallow: | | | | | | | | | | | | | | | | | | |
| 1502.00.11 | -- Edible | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1502.00.19 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 1502.00.91 | -- Edible | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1502.00.99 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 15.03 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. | | | | | | | | | | | | | | | | | | |
| 1503.00.10 | - Lard stearin or oleostearin | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1503.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.04 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified. | | | | | | | | | | | | | | | | | | |
| 1504.10 | - Fish-liver oils and their fractions: | | | | | | | | | | | | | | | | | | |
| 1504.10.10 | -- Fit for human consumption | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1504.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1504.20 | - Fats and oils and their fractions, of fish, other than liver oils: | | | | | | | | | | | | | | | | | | |
| 1504.20.10 | -- Solid fractions, not chemically modified | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1504.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1504.30 | - Fats and oils and their fractions, of marine mammals: | | | | | | | | | | | | | | | | | | |
| 1504.30.10 | -- Solid fractions, not chemically modified | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1504.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.05 | Wool grease and fatty substances derived therefrom (including lanolin). | | | | | | | | | | | | | | | | | | |
| 1505.00.10 | - Lanolin | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1505.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1506.00.00 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.07 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified. | | | | | | | | | | | | | | | | | | |

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|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 1507.10.00 | - Crude oil, whether or not degummed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1507.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 1507.90.10 | -- Fractions of unrefined soya-bean oil | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1507.90.20 | -- Refined oil | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1507.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.08 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. | | | | | | | | | | | | | | | | | | |
| 1508.10.00 | - Crude oil | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1508.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- Fractions of unrefined ground-nut oil: | | | | | | | | | | | | | | | | | | |
| 1508.90.11 | --- Solid fractions, not chemically modified | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1508.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Refined oil: | | | | | | | | | | | | | | | | | | |
| 1508.90.21 | --- Solid fractions, not chemically modified | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1508.90.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 1508.90.91 | --- Solid fractions, not chemically modified | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1508.90.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.09 | Olive oil and its fractions, whether or not refined, but not chemically modified. | | | | | | | | | | | | | | | | | | |
| 1509.10 | - Virgin: | | | | | | | | | | | | | | | | | | |
| 1509.10.10 | -- In packings of a net weight not exceeding 30 kg | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1509.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1509.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- Fractions of unrefined oil: | | | | | | | | | | | | | | | | | | |
| 1509.90.11 | --- In packings of a net weight not exceeding 30 kg | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1509.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Refined oil: | | | | | | | | | | | | | | | | | | |
| 1509.90.21 | --- In packings of net weight not exceeding 30 kg | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1509.90.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 1509.90.91 | --- In packings of net weight not exceeding 30 kg | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1509.90.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.10 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. | | | | | | | | | | | | | | | | | | |
| 1510.00.10 | - Crude oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 1510.00.91 | -- Fractions of unrefined oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1510.00.92 | -- Refined oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1510.00.99 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.11 | Palm oil and its fractions, whether or not refined, but not chemically modified. | | | | | | | | | | | | | | | | | | |
| 1511.10.00 | - Crude oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1511.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 1511.90.10 | -- Fractions of unrefined oil, not chemically modified | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1511.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.12 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. | | | | | | | | | | | | | | | | | | |
| | - Sunflower-seed or safflower oil and fractions thereof: | | | | | | | | | | | | | | | | | | |
| 1512.11.00 | -- Crude oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1512.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 1512.19.10 | --- Fractions of unrefined sunflower-seed or safflower oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1512.19.20 | --- Refined oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1512.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Cotton-seed oil and its fractions: | | | | | | | | | | | | | | | | | | |

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|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 1512.21.00 | -- Crude oil, whether or not gossypol has been removed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1512.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 1512.29.10 | --- Fractions of unrefined cotton-seed oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1512.29.20 | --- Refined oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1512.29.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.13 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. | | | | | | | | | | | | | | | | | | |
| | - Coconut (copra) oil and its fractions: | | | | | | | | | | | | | | | | | | |
| 1513.11.00 | -- Crude oil | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1513.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 1513.19.10 | --- Fractions of unrefined coconut oil | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1513.19.20 | --- Refined oil | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1513.19.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Palm kernel or babassu oil and fractions thereof: | | | | | | | | | | | | | | | | | | |
| 1513.21.00 | -- Crude oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1513.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Fractions of unrefined palm kernel or babassu oil: | | | | | | | | | | | | | | | | | | |
| 1513.29.11 | ---- Solid fractions, not chemically modified, of palm kernel stearin or of babassu oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1513.29.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Refined oil: | | | | | | | | | | | | | | | | | | |
| 1513.29.21 | ---- Solid fractions, not chemically modified, of palm kernel stearin or babassu oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1513.29.29 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 1513.29.91 | ---- Solid fractions, not chemically modified, of palm kernel stearin or babassu oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1513.29.99 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.14 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. | | | | | | | | | | | | | | | | | | |
| | - Low erucic acid rape or colza oil and its fractions: | | | | | | | | | | | | | | | | | | |
| 1514.11.00 | -- Crude oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1514.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 1514.19.10 | --- Fractions of unrefined oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1514.19.20 | --- Refined oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1514.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 1514.91 | -- Crude oil: | | | | | | | | | | | | | | | | | | |
| 1514.91.10 | --- Rape or colza oil and its fractions | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1514.91.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1514.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 1514.99.10 | --- Fractions of unrefined oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1514.99.20 | --- Refined oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 1514.99.91 | --- Rape or colza oil and its fractions | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1514.99.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.15 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. | | | | | | | | | | | | | | | | | | |
| | - Linseed oil and its fractions: | | | | | | | | | | | | | | | | | | |
| 1515.11.00 | -- Crude oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Maize (corn) oil and its fractions: | | | | | | | | | | | | | | | | | | |
| 1515.21.00 | -- Crude oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Fractions of unrefined maize (corn) oil: | | | | | | | | | | | | | | | | | | |
| 1515.29.11 | ---- Solid fractions, not chemically modified | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.29.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 1515.29.91 | --- Solid fractions, not chemically modified | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.29.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.30 | - Castor oil and its fractions: | | | | | | | | | | | | | | | | | | |
| 1515.30.10 | -- Crude oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.30.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.50 | - Sesame oil and its fractions: | | | | | | | | | | | | | | | | | | |
| 1515.50.10 | -- Crude oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.50.20 | -- Fractions of unrefined sesame oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.50.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- Tengkawang oil: | | | | | | | | | | | | | | | | | | |
| 1515.90.11 | --- Crude oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.90.12 | --- Fractions of unrefined oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.90.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 1515.90.91 | --- Crude oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.90.92 | --- Fractions of unrefined oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1515.90.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.16 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. | | | | | | | | | | | | | | | | | | |
| 1516.10 | - Animal fats and oils and their fractions: | | | | | | | | | | | | | | | | | | |
| 1516.10.10 | -- In packings of a net weight of 10 kg or more | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1516.10.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1516.20 | - Vegetable fats and oils and their fractions: | | | | | | | | | | | | | | | | | | |
| | -- Re-esterified fats and oils and their fractions: | | | | | | | | | | | | | | | | | | |
| 1516.20.11 | --- Of soya-bean | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.12 | --- Of palm oil, crude | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.13 | --- Of palm oil, other than crude | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.14 | --- Of coconuts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.15 | --- Of palm kernel oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.16 | --- Of ground-nuts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.17 | --- Of linseed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.18 | --- Of olives | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Hydrogenated fats in flakes: | | | | | | | | | | | | | | | | | | |
| 1516.20.21 | --- Of ground-nuts, soya beans, palm oil or coconuts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.22 | --- Of linseed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.23 | --- Of olives | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.29 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.30 | -- Refined, bleached and deodorised (RBD) palm kernel stearin | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.40 | -- Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.50 | -- Palm stearin, crude, with an iodine value not exceeding 48 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.60 | -- Palm kernel stearin, crude | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.70 | -- Refined, bleached and deodorised (RBD) palm stearin with an iodine value not exceeding 48 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.80 | -- Other palm stearin with an iodine value not exceeding 48 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 1516.20.91 | --- Of ground-nuts, palm oil or coconuts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.92 | --- Of linseed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.93 | --- Of olives | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1516.20.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 15.17 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16. | | | | | | | | | | | | | | | | | | |
| 1517.10.00 | - Margarine, excluding liquid margarine | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1517.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 1517.90.10 | -- Imitation ghee | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1517.90.20 | -- Liquid margarine | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1517.90.30 | -- Mould release preparation | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Imitation lard; shortening: | | | | | | | | | | | | | | | | | | |
| 1517.90.43 | --- Shortening | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1517.90.44 | --- Imitation lard | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other mixtures or preparations of vegetable fats or oils or of their fractions: | | | | | | | | | | | | | | | | | | |
| 1517.90.50 | --- Solid mixtures or preparations | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Liquid mixtures or preparations: | | | | | | | | | | | | | | | | | | |
| 1517.90.61 | ---- In which ground-nut oil predominates | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1517.90.62 | ---- In which palm oil predominates | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1517.90.63 | ---- In which crude palm kernel oil predominates | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1517.90.64 | ---- In which refined, bleached and deodorised (RBD) palm kernel oil predominates | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1517.90.65 | ---- In which crude palm kernel olein predominates | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1517.90.66 | ---- In which refined, bleached and deodorised (RBD) palm kernel olein predominates | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1517.90.67 | ---- In which soya-bean oil predominates | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1517.90.68 | ---- In which illipenut oil predominates | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1517.90.69 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1517.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.18 | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| | - Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 15.16: | | | | | | | | | | | | | | | | | | |
| 1518.00.12 | -- Animal fats and oils | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1518.00.14 | -- Ground-nut, soya-bean, palm or coconut oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1518.00.15 | -- Linseed oil and its fractions | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1518.00.16 | -- Olive oil and its fractions | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1518.00.19 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1518.00.20 | - Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils: | | | | | | | | | | | | | | | | | | |
| 1518.00.31 | -- Of palm oil (including palm kernels) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1518.00.32 | -- Of ground-nuts, soya-beans or coconuts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1518.00.33 | -- Of linseed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1518.00.34 | -- Of olives | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1518.00.39 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1518.00.60 | - Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 15.20 | Glycerol, crude; glycerol waters and glycerol lyes. | | | | | | | | | | | | | | | | | | |
| 1520.00.10 | - Crude glycerol | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1520.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.21 | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured. | | | | | | | | | | | | | | | | | | |
| 1521.10.00 | - Vegetable waxes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1521.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 1521.90.10 | -- Beeswax and other insect waxes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1521.90.20 | -- Spermaceti | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 15.22 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. | | | | | | | | | | | | | | | | | | |
| 1522.00.10 | - Degras | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1522.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1601.00.00 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 16.02 | Other prepared or preserved meat, meat offal or blood. | | | | | | | | | | | | | | | | | | |
| 1602.10 | - Homogenised preparations: | | | | | | | | | | | | | | | | | | |
| 1602.10.10 | -- Containing pork, in airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.10.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.20.00 | - Of liver of any animal | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Of poultry of heading 01.05: | | | | | | | | | | | | | | | | | | |
| 1602.31.00 | -- Of turkeys | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.32 | -- Of fowls of the species <i>Gallus domesticus</i> : | | | | | | | | | | | | | | | | | | |
| 1602.32.10 | --- Chicken curry, in airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.32.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.39.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Of swine: | | | | | | | | | | | | | | | | | | |
| 1602.41 | -- Hams and cuts thereof: | | | | | | | | | | | | | | | | | | |
| 1602.41.10 | --- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.41.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.42 | -- Shoulders and cuts thereof: | | | | | | | | | | | | | | | | | | |
| 1602.42.10 | --- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.42.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.49 | -- Other, including mixtures: | | | | | | | | | | | | | | | | | | |
| | --- Luncheon meat: | | | | | | | | | | | | | | | | | | |
| 1602.49.11 | ---- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.49.19 | ---- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 1602.49.91 | ---- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.49.99 | ---- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.50.00 | - Of bovine animals | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.90 | - Other, including preparations of blood of any animal: | | | | | | | | | | | | | | | | | | |
| 1602.90.10 | -- Mutton curry, in airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1602.90.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 16.03 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. | | | | | | | | | | | | | | | | | | |
| 1603.00.10 | - Of chicken, with herbs | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1603.00.20 | - Of chicken, without herbs | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1603.00.30 | - Other, with herbs | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1603.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 16.04 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. | | | | | | | | | | | | | | | | | | |
| | - Fish, whole or in pieces, but not minced: | | | | | | | | | | | | | | | | | | |
| 1604.11 | -- Salmon: | | | | | | | | | | | | | | | | | | |
| 1604.11.10 | --- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.11.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.12 | -- Herrings: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 1604.12.10 | --- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.12.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.13 | -- Sardines, sardinella and brisling or sprats: | | | | | | | | | | | | | | | | | | |
| | --- Sardines: | | | | | | | | | | | | | | | | | | |
| 1604.13.11 | ---- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.13.19 | ---- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 1604.13.91 | ---- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.13.99 | ---- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.14 | -- Tunas, skipjack and bonito (Sarda spp.): | | | | | | | | | | | | | | | | | | |
| 1604.14.10 | --- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.14.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.15 | -- Mackerel: | | | | | | | | | | | | | | | | | | |
| 1604.15.10 | --- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.15.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.16 | -- Anchovies: | | | | | | | | | | | | | | | | | | |
| 1604.16.10 | --- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.16.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 1604.19.20 | --- Horse mackerel, in airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.19.30 | --- Other, in airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.19.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.20 | - Other prepared or preserved fish: | | | | | | | | | | | | | | | | | | |
| | -- Sharks' fins, prepared and ready for use: | | | | | | | | | | | | | | | | | | |
| 1604.20.11 | --- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.20.19 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | -- Fish sausages: | | | | | | | | | | | | | | | | | | |
| 1604.20.21 | --- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.20.29 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 1604.20.91 | --- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.20.99 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.30 | - Caviar and caviar substitutes: | | | | | | | | | | | | | | | | | | |
| 1604.30.10 | -- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1604.30.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 16.05 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. | | | | | | | | | | | | | | | | | | |
| 1605.10 | - Crab: | | | | | | | | | | | | | | | | | | |
| 1605.10.10 | -- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1605.10.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1605.20 | - Shrimps and prawns: | | | | | | | | | | | | | | | | | | |
| | -- Shrimp paste: | | | | | | | | | | | | | | | | | | |
| 1605.20.11 | --- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1605.20.19 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 1605.20.91 | --- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1605.20.99 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1605.30.00 | - Lobster | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1605.40 | - Other crustaceans: | | | | | | | | | | | | | | | | | | |
| 1605.40.10 | -- In airtight containers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1605.40.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1605.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 1605.90.10 | -- Abalone | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1605.90.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 17.01 | Cane or beet sugar and chemically pure sucrose, in solid form. | | | | | | | | | | | | | | | | | | |
| | - Raw sugar not containing added flavouring or colouring matter: | | | | | | | | | | | | | | | | | | |
| 1701.11.00 | -- Cane sugar | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1701.12.00 | -- Beet sugar | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 1701.91.00 | -- Containing added flavouring or colouring matter | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1701.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| | -- - Refined sugar: | | | | | | | | | | | | | | | | | | |
| 1701.99.11 | --- White | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1701.99.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1701.99.90 | -- - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 17.02 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. | | | | | | | | | | | | | | | | | | |
| | - Lactose and lactose syrup: | | | | | | | | | | | | | | | | | | |
| 1702.11.00 | -- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1702.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1702.20.00 | - Maple sugar and maple syrup | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1702.30 | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose: | | | | | | | | | | | | | | | | | | |
| 1702.30.10 | -- Glucose | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1702.30.20 | -- Glucose syrup | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1702.40.00 | - Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1702.50.00 | - Chemically pure fructose | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1702.60 | - Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar: | | | | | | | | | | | | | | | | | | |
| 1702.60.10 | -- Fructose | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1702.60.20 | -- Fructose syrup | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1702.90 | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: | | | | | | | | | | | | | | | | | | |
| 1702.90.10 | -- Maltose | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1702.90.20 | -- Artificial honey, whether or not mixed with natural honey | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1702.90.30 | -- Flavoured or coloured sugars (excluding maltose) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1702.90.40 | -- Caramel | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1702.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 17.03 | Molasses resulting from the extraction or refining of sugar. | | | | | | | | | | | | | | | | | | |
| 1703.10 | - Cane molasses: | | | | | | | | | | | | | | | | | | |
| 1703.10.10 | -- Containing added flavouring or colouring matter | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1703.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1703.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 1703.90.10 | -- Containing added flavouring or colouring matter | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1703.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 17.04 | Sugar confectionery (including white chocolate), not containing cocoa. | | | | | | | | | | | | | | | | | | |
| 1704.10.00 | - Chewing gum, whether or not sugar-coated | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1704.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 1704.90.10 | -- Medicinal sweets | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1704.90.20 | -- White chocolate | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1704.90.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1801.00.00 | Cocoa beans, whole or broken, raw or roasted. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1802.00.00 | Cocoa shells, husks, skins and other cocoa waste. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 18.03 | Cocoa paste, whether or not defatted. | | | | | | | | | | | | | | | | | | |
| 1803.10.00 | - Not defatted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1803.20.00 | - Wholly or partly defatted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1804.00.00 | Cocoa butter, fat and oil. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 1805.00.00 | Cocoa powder, not containing added sugar or other sweetening matter. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 18.06 | Chocolate and other food preparations containing cocoa. | | | | | | | | | | | | | | | | | | |
| 1806.10.00 | - Cocoa powder, containing added sugar or other sweetening matter | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1806.20 | - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: | | | | | | | | | | | | | | | | | | |
| 1806.20.10 | -- Chocolate confectionery in blocks, slabs or bars | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1806.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other, in blocks, slabs or bars: | | | | | | | | | | | | | | | | | | |
| 1806.31 | -- Filled: | | | | | | | | | | | | | | | | | | |
| 1806.31.10 | --- Chocolate confectionery in blocks, slabs or bars | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1806.31.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1806.32 | -- Not filled: | | | | | | | | | | | | | | | | | | |
| 1806.32.10 | --- Chocolate confectionery in blocks, slabs or bars | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1806.32.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1806.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 1806.90.10 | -- Chocolate confectionery in tablets or pastilles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1806.90.20 | -- Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa; food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1806.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 19.01 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 1901.10 | - Preparations for infant use, put up for retail sale: | | | | | | | | | | | | | | | | | | |
| 1901.10.10 | -- Of malt extract | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1901.10.20 | -- Of goods of headings 04.01 to 04.04 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1901.10.30 | -- Of soya-bean powder | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1901.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1901.20 | - Mixes and doughs for the preparation of bakers' wares of heading 19.05: | | | | | | | | | | | | | | | | | | |
| 1901.20.10 | -- Of flour, groats, meal, starch or malt extract, not containing cocoa | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1901.20.20 | -- Of flour, groats, meal, starch or malt extract, containing cocoa | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1901.20.30 | -- Other, not containing cocoa | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1901.20.40 | -- Other, containing cocoa | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1901.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 1901.90.10 | -- Infant food, not put up for retail sale | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1901.90.20 | -- Malt extract | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other, of goods of heading 04.01 to 04.04: | | | | | | | | | | | | | | | | | | |
| 1901.90.31 | --- Filled milk | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1901.90.39 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other soya-based preparations: | | | | | | | | | | | | | | | | | | |
| 1901.90.41 | --- In powder form | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1901.90.49 | --- In other form | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 1901.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 19.02 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as Spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. | | | | | | | | | | | | | | | | | | | |
| | - Uncooked pasta, not stuffed or otherwise prepared: | | | | | | | | | | | | | | | | | | | |
| 1902.11.00 | -- Containing eggs | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1902.19 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 1902.19.20 | -- - Rice vermicelli (bee hoon) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1902.19.90 | -- - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1902.20 | - Stuffed pasta, whether or not cooked or otherwise prepared: | | | | | | | | | | | | | | | | | | | |
| 1902.20.10 | -- Stuffed with meat or meat offal | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1902.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1902.30 | - Other pasta: | | | | | | | | | | | | | | | | | | | |
| 1902.30.10 | -- Instant noodles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1902.30.20 | -- Instant rice vermicelli | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1902.30.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1902.40.00 | - Couscous | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 1903.00.00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 19.04 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | | |
| 1904.10.00 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1904.20.00 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1904.30.00 | - Bulgur wheat | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1904.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 1904.90.10 | -- Rice preparations, including pre-cooked rice | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 1904.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 19.05 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. | | | | | | | | | | | | | | | | | | | |
| 1905.10.00 | - Crispbread | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 1905.20.00 | - Gingerbread and the like | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| | - Sweet biscuits, waffles and wafers: | | | | | | | | | | | | | | | | | | | |
| 1905.31 | -- Sweet biscuits: | | | | | | | | | | | | | | | | | | | |
| 1905.31.10 | --- Not containing cocoa | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 1905.31.20 | --- Containing cocoa | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 1905.32.00 | -- Waffles and wafers | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 1905.40.00 | - Rusks, toasted bread and similar toasted products | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 1905.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 1905.90.10 | -- Unsweetened teething biscuits | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 1905.90.20 | -- Other unsweetened biscuits | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 1905.90.30 | -- Cakes | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 1905.90.40 | -- Pastries | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 1905.90.50 | -- Flourless bakers' wares | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 1905.90.60 | -- Empty cachets and similar products of a kind suitable for pharmaceutical use | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |
| 1905.90.70 | -- Communion wafers, sealing wafers, rice paper and similar products | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% | |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 1905.90.80 | -- Other crisp savoury food products | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 1905.90.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 20.01 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. | | | | | | | | | | | | | | | | | | |
| 2001.10.00 | - Cucumbers and gherkins | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 10% | 5% | 5% | 5% | 5% | 0% | 0% |
| 2001.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 2001.90.10 | -- Onions | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2001.90.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 20.02 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. | | | | | | | | | | | | | | | | | | |
| 2002.10 | - Tomatoes, whole or in pieces: | | | | | | | | | | | | | | | | | | |
| 2002.10.10 | -- Cooked otherwise than by steaming or boiling in water | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2002.10.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2002.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 2002.90.10 | -- Tomato paste | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2002.90.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 20.03 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. | | | | | | | | | | | | | | | | | | |
| 2003.10.00 | - Mushrooms of the genus <i>Agaricus</i> | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2003.20.00 | - Truffles | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2003.90.00 | - Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 20.04 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. | | | | | | | | | | | | | | | | | | |
| 2004.10.00 | - Potatoes | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2004.90 | - Other vegetables and mixtures of vegetables: | | | | | | | | | | | | | | | | | | |
| 2004.90.10 | -- Infant food | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2004.90.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 20.05 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. | | | | | | | | | | | | | | | | | | |
| 2005.10.00 | - Homogenised vegetables | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2005.20 | - Potatoes: | | | | | | | | | | | | | | | | | | |
| 2005.20.10 | -- Chips and sticks | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2005.20.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2005.40.00 | - Peas (<i>Pisum sativum</i>) | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| | - Beans (<i>Vigna spp., Phaseolus spp.</i>): | | | | | | | | | | | | | | | | | | |
| 2005.51.00 | -- Beans, shelled | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2005.59.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2005.60.00 | - Asparagus | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2005.70.00 | - Olives | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2005.80.00 | - Sweet corn (<i>Zea mays var. saccharata</i>) | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| | - Other vegetables and mixtures of vegetables: | | | | | | | | | | | | | | | | | | |
| 2005.91.00 | -- Bamboo shoots | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2005.99.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2006.00.00 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised). | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 20.07 | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. | | | | | | | | | | | | | | | | | | |
| 2007.10.00 | - Homogenised preparations | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 2007.91.00 | -- Citrus fruit | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2007.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2007.99.10 | --- Fruit grains and pastes other than of mangoes, pineapples or strawberries | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2007.99.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 20.08 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| | - Nuts, ground-nuts and other seeds, whether or not mixed together: | | | | | | | | | | | | | | | | | | |
| 2008.11 | -- Ground-nuts: | | | | | | | | | | | | | | | | | | |
| 2008.11.10 | --- Roasted | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.11.20 | --- Peanut butter | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.11.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.19 | -- Other, including mixtures: | | | | | | | | | | | | | | | | | | |
| 2008.19.10 | --- Cashew nuts | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.19.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.20.00 | - Pineapples | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.30 | - Citrus fruit: | | | | | | | | | | | | | | | | | | |
| 2008.30.10 | -- Containing added sugar or other sweetening matter or spirits | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.30.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.40 | - Pears: | | | | | | | | | | | | | | | | | | |
| 2008.40.10 | -- Containing added sugar or other sweetening matter or spirits | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.40.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.50 | - Apricots: | | | | | | | | | | | | | | | | | | |
| 2008.50.10 | -- Containing added sugar or other sweetening matter or spirits | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.50.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.60 | - Cherries: | | | | | | | | | | | | | | | | | | |
| 2008.60.10 | -- Containing added sugar or other sweetening matter or spirits | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.60.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.70 | - Peaches, including nectarines: | | | | | | | | | | | | | | | | | | |
| 2008.70.10 | -- Containing added sugar or other sweetening matter or spirits | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.70.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.80 | - Strawberries: | | | | | | | | | | | | | | | | | | |
| 2008.80.10 | -- Containing added sugar or other sweetening matter or spirits | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.80.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Other, including mixtures other than those of subheading 2008.19: | | | | | | | | | | | | | | | | | | |
| 2008.91.00 | -- Palm hearts | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.92 | -- Mixtures: | | | | | | | | | | | | | | | | | | |
| 2008.92.10 | --- Of stems, roots and other edible parts of plants | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.92.20 | --- Other, containing added sugar or other sweetening matter or spirits | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.92.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2008.99.10 | --- Lychees | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.99.20 | --- Longans | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.99.30 | --- Of stems, roots and other edible parts of plants | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.99.40 | --- Other, containing added sugar or other sweetening matter or spirits | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2008.99.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 20.09 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar other sweetening matter. | | | | | | | | | | | | | | | | | | |
| | - Orange juice: | | | | | | | | | | | | | | | | | | |
| 2009.11.00 | -- Frozen | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2009.12.00 | -- Not frozen, of a Brix value not exceeding 20 | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2009.19.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Grapefruit (including pomelo) juice: | | | | | | | | | | | | | | | | | | |
| 2009.21.00 | -- Of a Brix value not exceeding 20 | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2009.29.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Juice of any other single citrus fruit: | | | | | | | | | | | | | | | | | | |
| 2009.31.00 | -- Of a Brix value not exceeding 20 | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2009.39.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Pineapple juice: | | | | | | | | | | | | | | | | | | |
| 2009.41.00 | -- Of a Brix value not exceeding 20 | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2009.49.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2009.50.00 | - Tomato juice | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Grape juice (including grape must): | | | | | | | | | | | | | | | | | | |
| 2009.61.00 | -- Of a Brix value not exceeding 30 | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2009.69.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Apple juice: | | | | | | | | | | | | | | | | | | |
| 2009.71.00 | -- Of a Brix value not exceeding 20 | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2009.79.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2009.80 | - Juice of any other single fruit or vegetable: | | | | | | | | | | | | | | | | | | |
| 2009.80.10 | -- Blackcurrant juice | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2009.80.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2009.90.00 | - Mixtures of juices | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 21.01 | Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof. | | | | | | | | | | | | | | | | | | |
| | - Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: | | | | | | | | | | | | | | | | | | |
| 2101.11 | -- Extracts, essences and concentrates: | | | | | | | | | | | | | | | | | | |
| 2101.11.10 | --- Instant coffee | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2101.11.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2101.12.00 | -- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2101.20 | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: | | | | | | | | | | | | | | | | | | |
| 2101.20.10 | -- Tea preparations consisting of a mixture of tea, milk powder and sugar | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2101.20.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2101.30.00 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 21.02 | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders. | | | | | | | | | | | | | | | | | | |
| 2102.10 | - Active yeasts: | | | | | | | | | | | | | | | | | | |
| 2102.10.10 | -- Bread yeasts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2102.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2102.20.00 | - Inactive yeasts; other single-cell micro-organisms, dead | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2102.30.00 | - Prepared baking powders | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 21.03 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. | | | | | | | | | | | | | | | | | | |
| 2103.10.00 | - Soya sauce | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2103.20.00 | - Tomato ketchup and other tomato sauces | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2103.30.00 | - Mustard flour and meal and prepared mustard | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2103.90 | - Other: | | | | | | | | | | | | | | | | | | |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2103.90.10 | -- Chili sauce | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2103.90.20 | -- Mixed condiments and mixed seasonings, including belachan (blachan) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2103.90.30 | -- Fish sauce | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2103.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 21.04 | Soups and broths and preparations therefor; homogenised composite food preparations. | | | | | | | | | | | | | | | | | | |
| 2104.10 | -- Soups and broths and preparations therefor: | | | | | | | | | | | | | | | | | | |
| 2104.10.10 | -- Containing meat | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2104.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2104.20 | -- Homogenised composite food preparations: | | | | | | | | | | | | | | | | | | |
| 2104.20.10 | -- Containing meat | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2104.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2105.00.00 | Ice cream and other edible ice, whether or not containing cocoa. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 21.06 | Food preparations not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 2106.10.00 | -- Protein concentrates and textured protein substances | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2106.90.10 | -- Dried bean curd and bean curd sticks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.20 | -- Flavoured or coloured syrups | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.30 | -- Non-dairy creamer | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.40 | -- Autolysed yeast preparations | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Non-alcoholic preparations of a kind used for the manufacture of beverages: | | | | | | | | | | | | | | | | | | |
| 2106.90.51 | --- Preparations of a kind used as raw material for the manufacture of composite concentrates | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.52 | --- Composite concentrates for simple dilution with water to make beverages | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.53 | --- Ginseng based products | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.59 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Alcoholic preparations of a kind used for the manufacture of beverages: | | | | | | | | | | | | | | | | | | |
| | --- Preparations of a kind used as raw material for the manufacture of composite concentrates: | | | | | | | | | | | | | | | | | | |
| 2106.90.61 | ---- Of a kind used for the manufacture of alcoholic beverages, in liquid form | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.62 | ---- Of a kind used for the manufacture of alcoholic beverages, in other form | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Composite concentrates for simple dilution with water to make beverages: | | | | | | | | | | | | | | | | | | |
| 2106.90.64 | ---- Of a kind used for the manufacture of alcoholic beverages, in liquid form | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.65 | ---- Of a kind used for the manufacture of alcoholic beverages, in other form | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.69 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.70 | -- Food supplements | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.80 | -- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 2106.90.91 | --- Fortificant premixes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.92 | --- Ginseng based preparations | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.93 | --- Food preparations for lactase deficient infants | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.94 | --- Other infant food preparations | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.95 | --- Seri kaya | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2106.90.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 22.01 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. | | | | | | | | | | | | | | | | | | |
| 2201.10.00 | - Mineral waters and aerated waters | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2201.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 2201.90.10 | -- Ice and snow | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2201.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. | | | | | | | | | | | | | | | | | | |
| 2202.10 | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: | | | | | | | | | | | | | | | | | | |
| 2202.10.10 | -- Sparkling mineral waters or aerated waters, flavoured | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2202.10.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2202.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 2202.90.10 | -- Flavoured UHT milk drink | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2202.90.20 | -- Soya milk drink | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2202.90.30 | -- Non-aerated beverages ready for immediate consumption without dilution | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 2202.90.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 22.03 | Beer made from malt. | | | | | | | | | | | | | | | | | | |
| 2203.00.10 | - Stout or porter | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2203.00.90 | - Other, including ale | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 22.04 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. | | | | | | | | | | | | | | | | | | |
| 2204.10.00 | - Sparkling wine | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | | | | | | | | | | | | | | | | | | |
| 2204.21 | -- In containers holding 2 l or less: | | | | | | | | | | | | | | | | | | |
| | --- Wine: | | | | | | | | | | | | | | | | | | |
| 2204.21.11 | ---- Of an alcoholic strength by volume not exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2204.21.12 | ---- Of an alcoholic strength by volume exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| | --- Grape must with fermentation prevented or arrested by the addition of alcohol: | | | | | | | | | | | | | | | | | | |
| 2204.21.21 | ---- Of an alcoholic strength by volume not exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2204.21.22 | ---- Of an alcoholic strength by volume exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2204.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Wine: | | | | | | | | | | | | | | | | | | |
| 2204.29.11 | ---- Of an alcoholic strength by volume not exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2204.29.12 | ---- Of an alcoholic strength by volume exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| | --- Grape must with fermentation prevented or arrested by the addition of alcohol: | | | | | | | | | | | | | | | | | | |
| 2204.29.21 | ---- Of an alcoholic strength by volume not exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2204.29.22 | ---- Of an alcoholic strength by volume exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2204.30 | - Other grape must: | | | | | | | | | | | | | | | | | | |
| 2204.30.10 | -- Of an alcoholic strength by volume not exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |

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Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2204.30.20 | - - Of an alcoholic strength by volume exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 22.05 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. | | | | | | | | | | | | | | | | | | |
| 2205.10 | - In containers holding 2 l or less: | | | | | | | | | | | | | | | | | | |
| 2205.10.10 | - - Of an alcoholic strength by volume not exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2205.10.20 | - - Of an alcoholic strength by volume exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2205.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 2205.90.10 | - - Of an alcoholic strength by volume not exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2205.90.20 | - - Of an alcoholic strength by volume exceeding 15% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 22.06 | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 2206.00.10 | - Cider or perry | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2206.00.20 | - Sake (rice wine) | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2206.00.30 | - Toddy | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2206.00.40 | - Shandy | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2206.00.90 | - Other, including mead | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 22.07 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | | | | | | | | | | | | | | | | | | |
| 2207.10.00 | - Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2207.20 | - Ethyl alcohol and other spirits, denatured, of any strength: | | | | | | | | | | | | | | | | | | |
| | - - Denatured ethyl alcohol, including methylated spirits: | | | | | | | | | | | | | | | | | | |
| 2207.20.11 | - - - Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2207.20.19 | - - - Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2207.20.90 | - - Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 22.08 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. | | | | | | | | | | | | | | | | | | |
| 2208.20 | - Spirits obtained by distilling grape wine or grape marc: | | | | | | | | | | | | | | | | | | |
| 2208.20.10 | - - Brandy of an alcoholic strength by volume not exceeding 46% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2208.20.20 | - - Brandy of an alcoholic strength by volume exceeding 46% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2208.20.30 | - - Other, of an alcoholic strength by volume not exceeding 46% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2208.20.40 | - - Other, of an alcoholic strength by volume exceeding 46% vol | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 2208.30 | - Whiskies: | | | | | | | | | | | | | | | | | | |
| 2208.30.10 | - - Of an alcoholic strength by volume not exceeding 46% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.30.20 | - - Of an alcoholic strength by volume exceeding 46% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.40 | - Rum and other spirits obtained by distilling fermented sugar-cane products: | | | | | | | | | | | | | | | | | | |
| 2208.40.10 | - - Of an alcoholic strength by volume not exceeding 46% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2208.40.20 | -- Of an alcoholic strength by volume exceeding 46% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.50 | - Gin and Geneva: | | | | | | | | | | | | | | | | | | |
| 2208.50.10 | -- Of an alcoholic strength by volume not exceeding 46% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.50.20 | -- Of an alcoholic strength by volume exceeding 46% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.60 | - Vodka: | | | | | | | | | | | | | | | | | | |
| 2208.60.10 | -- Of an alcoholic strength by volume not exceeding 46% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.60.20 | -- Of an alcoholic strength by volume exceeding 46% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.70 | - Liqueurs and cordials: | | | | | | | | | | | | | | | | | | |
| 2208.70.10 | -- Of an alcoholic strength by volume not exceeding 57% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.70.20 | -- Of an alcoholic strength by volume exceeding 57% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 2208.90.10 | -- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.90.20 | -- Medicated samsu of an alcoholic strength by volume exceeding 40% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.90.30 | -- Other samsu of an alcoholic strength by volume not exceeding 40% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.90.40 | -- Other samsu of an alcoholic strength by volume exceeding 40% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.90.50 | -- Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.90.60 | -- Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.90.70 | -- Bitters and similar beverages of an alcoholic strength not exceeding 57% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.90.80 | -- Bitters and similar beverages of an alcoholic strength exceeding 57% vol | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2208.90.90 | -- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 2209.00.00 | Vinegar and substitutes for vinegar obtained from acetic acid. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 23.01 | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves. | | | | | | | | | | | | | | | | | | |
| 2301.10.00 | - Flours, meals and pellets, of meat or meat offal; greaves | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2301.20.00 | - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 23.02 | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. | | | | | | | | | | | | | | | | | | |
| 2302.10.00 | - Of maize (corn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2302.30.00 | - Of wheat | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2302.40 | - Of other cereals: | | | | | | | | | | | | | | | | | | |
| 2302.40.10 | -- Of rice | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2302.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2302.50.00 | - Of leguminous plants | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 23.03 | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. | | | | | | | | | | | | | | | | | | |
| 2303.10 | - Residues of starch manufacture and similar residues: | | | | | | | | | | | | | | | | | | |

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|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 2303.10.10 | -- Of manioc (cassava) or sago | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2303.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2303.20.00 | - Beet-pulp, bagasse and other waste of sugar manufacture | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2303.30.00 | - Brewing or distilling dregs and waste | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2304.00.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2305.00.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | |
| 23.06 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05. | | | | | | | | | | | | | | | | | | | |
| 2306.10.00 | - Of cotton seeds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | |
| 2306.20.00 | - Of linseed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | |
| 2306.30.00 | - Of sunflower seeds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | |
| | - Of rape or colza seeds: | | | | | | | | | | | | | | | | | | | |
| 2306.41.00 | -- Of low erucic acid rape or colza seeds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2306.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2306.50.00 | - Of coconut or copra | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | |
| 2306.60.00 | - Of palm nuts or kernels | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2306.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 2306.90.20 | -- Of maize (corn) germ | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | |
| 2306.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | |
| 2307.00.00 | Wine lees; argol. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2308.00.00 | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 23.09 | Preparations of a kind used in animal feeding. | | | | | | | | | | | | | | | | | | | |
| 2309.10 | - Dog or cat food, put up for retail sale: | | | | | | | | | | | | | | | | | | | |
| 2309.10.10 | -- Containing meat | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2309.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2309.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| | -- Complete feed: | | | | | | | | | | | | | | | | | | | |
| 2309.90.11 | --- Of a kind suitable for poultry | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2309.90.12 | --- Of a kind suitable for swine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2309.90.13 | --- Of a kind suitable for prawns | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2309.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2309.90.20 | -- Premixes, feed supplements or feed additives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2309.90.30 | -- Other, containing meat | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2309.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 24.01 | Unmanufactured tobacco; tobacco refuse. | | | | | | | | | | | | | | | | | | | |
| 2401.10 | - Tobacco, not stemmed/stripped: | | | | | | | | | | | | | | | | | | | |
| 2401.10.10 | -- Virginia type, flue-cured | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2401.10.20 | -- Virginia type, other than flue-cured | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2401.10.30 | -- Other, flue-cured | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2401.10.90 | -- Other, other than flue-cured | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2401.20 | - Tobacco, partly or wholly stemmed/stripped: | | | | | | | | | | | | | | | | | | | |
| 2401.20.10 | -- Virginia type, flue-cured | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2401.20.20 | -- Virginia type, other than flue-cured | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2401.20.30 | -- Oriental type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2401.20.40 | -- Burley type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2401.20.50 | -- Other, flue-cured | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2401.20.90 | -- Other, other than flue-cured | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2401.30 | - Tobacco refuse: | | | | | | | | | | | | | | | | | | | |
| 2401.30.10 | -- Tobacco stems | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 2401.30.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 24.02 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. | | | | | | | | | | | | | | | | | | |
| 2402.10.00 | - Cigars, cheroots and cigarillos, containing tobacco | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2402.20 | - Cigarettes containing tobacco: | | | | | | | | | | | | | | | | | | |
| 2402.20.10 | -- Beedies | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2402.20.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2402.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 2402.90.10 | -- Cigars, cheroots and cigarillos of tobacco substitutes | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2402.90.20 | -- Cigarettes of tobacco substitutes | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 24.03 | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences. | | | | | | | | | | | | | | | | | | |
| 2403.10 | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion: | | | | | | | | | | | | | | | | | | |
| | -- Packed for retail sale: | | | | | | | | | | | | | | | | | | |
| 2403.10.11 | --- Blended tobacco | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2403.10.19 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| | -- Other manufactured tobacco for cigarette making: | | | | | | | | | | | | | | | | | | |
| 2403.10.21 | --- Blended tobacco | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2403.10.29 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2403.10.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 2403.91.00 | -- "Homogenised" or "reconstituted" tobacco | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2403.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2403.99.10 | --- Tobacco extracts and essences | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2403.99.30 | --- Manufactured tobacco substitutes | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2403.99.40 | --- Snuff | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2403.99.50 | --- Other smokeless tobacco, including chewing and sucking tobacco | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2403.99.60 | --- Ang Hoon | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 2403.99.90 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 25.01 | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water. | | | | | | | | | | | | | | | | | | |
| 2501.00.10 | - Table salt | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other salt containing at least 94.7% of sodium chloride calculated on a dry basis: | | | | | | | | | | | | | | | | | | |
| 2501.00.41 | -- In package of a net weight of less than 45 kg | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2501.00.49 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2501.00.50 | - Sea water | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2501.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2502.00.00 | Unroasted iron pyrites. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2503.00.00 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.04 | Natural graphite. | | | | | | | | | | | | | | | | | | |
| 2504.10.00 | - In powder or in flakes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2504.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.05 | Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26. | | | | | | | | | | | | | | | | | | |
| 2505.10.00 | - Silica sands and quartz sands | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2505.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.06 | Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | | | | | | | | | | | | | | | | | | |
| 2506.10.00 | - Quartz | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2506.20.00 | - Quartzite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2507.00.00 | Kaolin and other kaolinic clays, whether or not calcined. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.08 | Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths. | | | | | | | | | | | | | | | | | | |
| 2508.10.00 | - Bentonite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2508.30.00 | - Fire-clay | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2508.40.00 | - Other clays | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2508.50.00 | - Andalusite, kyanite and sillimanite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2508.60.00 | - Mullite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2508.70.00 | - Chamotte or dinas earths | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2509.00.00 | Chalk. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.10 | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk. | | | | | | | | | | | | | | | | | | |
| 2510.10 | - Unground: | | | | | | | | | | | | | | | | | | |
| 2510.10.10 | -- Apatite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2510.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2510.20 | - Ground: | | | | | | | | | | | | | | | | | | |
| 2510.20.10 | -- Apatite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2510.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.11 | Natural barium sulphate (barites); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16. | | | | | | | | | | | | | | | | | | |
| 2511.10.00 | - Natural barium sulphate (barites) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2511.20.00 | - Natural barium carbonate (witherite) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2512.00.00 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.13 | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. | | | | | | | | | | | | | | | | | | |
| 2513.10.00 | - Pumice stone | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2513.20.00 | - Emery, natural corundum, natural garnet and other natural abrasives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2514.00.00 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.15 | Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | | | | | | | | | | | | | | | | | | |
| | - Marble and travertine: | | | | | | | | | | | | | | | | | | |
| 2515.11.00 | -- Crude or roughly trimmed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2515.12 | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape: | | | | | | | | | | | | | | | | | | |
| 2515.12.10 | --- Blocks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2515.12.20 | --- Slabs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2515.20.00 | - Ecaussine and other calcareous monumental or building stone; alabaster | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.16 | Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | | | | | | | | | | | | | | | | | | |
| | - Granite: | | | | | | | | | | | | | | | | | | |
| 2516.11.00 | -- Crude or roughly trimmed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 2516.12 | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape: | | | | | | | | | | | | | | | | | | | |
| 2516.12.10 | -- - Blocks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2516.12.20 | -- - Slabs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2516.20.00 | - Sandstone | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2516.90.00 | - Other monumental or building stone | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 25.17 | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated. | | | | | | | | | | | | | | | | | | | |
| 2517.10.00 | - Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2517.20.00 | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2517.30.00 | - Tarred macadam | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated: | | | | | | | | | | | | | | | | | | | |
| 2517.41.00 | -- Of marble | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2517.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 25.18 | Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix | | | | | | | | | | | | | | | | | | | |
| 2518.10.00 | - Dolomite, not calcined or sintered | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2518.20.00 | - Calcined or sintered dolomite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2518.30.00 | - Dolomite ramming mix | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 25.19 | Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure. | | | | | | | | | | | | | | | | | | | |
| 2519.10.00 | - Natural magnesium carbonate (magnesite) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2519.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 25.20 | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. | | | | | | | | | | | | | | | | | | | |
| 2520.10.00 | - Gypsum; anhydrite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2520.20 | - Plasters: | | | | | | | | | | | | | | | | | | | |
| 2520.20.10 | -- Of a kind suitable for use in dentistry | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2520.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2521.00.00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | | | | | | | | | | | | | | | | | | | |
| 2521.00.00 | - Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 25.22 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25. | | | | | | | | | | | | | | | | | | | |
| 2522.10.00 | - Quicklime | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2522.20.00 | - Slaked lime | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2522.30.00 | - Hydraulic lime | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 25.23 | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. | | | | | | | | | | | | | | | | | | |
| 2523.10 | - Cement clinkers: | | | | | | | | | | | | | | | | | | |
| 2523.10.10 | -- Of a kind used in the manufacture of white cement | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2523.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2523.21.00 | - Portland cement: | | | | | | | | | | | | | | | | | | |
| 2523.21.00 | -- White cement, whether or not artificially coloured | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2523.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2523.29.10 | --- Coloured cement | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 2523.29.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 2523.30.00 | - Aluminous cement | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2523.90.00 | - Other hydraulic cements | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 25.24 | Asbestos. | | | | | | | | | | | | | | | | | | |
| 2524.10.00 | - Crocidolite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2524.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.25 | Mica, including splittings; mica waste. | | | | | | | | | | | | | | | | | | |
| 2525.10.00 | - Crude mica and mica rifted into sheets or splittings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2525.20.00 | - Mica powder | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2525.30.00 | - Mica waste | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.26 | Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc. | | | | | | | | | | | | | | | | | | |
| 2526.10.00 | - Not crushed, not powdered | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2526.20 | - Crushed or powdered: | | | | | | | | | | | | | | | | | | |
| 2526.20.10 | -- Talc powder | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2526.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.28 | Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃ calculated on the dry weight. | | | | | | | | | | | | | | | | | | |
| 2528.10.00 | - Natural sodium borates and concentrates thereof (whether or not calcined) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2528.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.29 | Feldspar; leucite; nepheline and nepheline syenite; fluorspar. | | | | | | | | | | | | | | | | | | |
| 2529.10.00 | - Feldspar | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2529.21.00 | -- Containing by weight 97% or less of calcium fluoride | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2529.22.00 | -- Containing by weight more than 97% of calcium fluoride | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2529.30.00 | - Leucite; nepheline and nepheline syenite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 25.30 | Mineral substances not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 2530.10.00 | - Vermiculite, perlite and chlorites, unexpanded | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2530.20 | - Kieserite, epsomite (natural magnesium sulphates): | | | | | | | | | | | | | | | | | | |
| 2530.20.10 | -- Kieserite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2530.20.20 | -- Epsomite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2530.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 26.01 | Iron ores and concentrates, including roasted iron pyrites. | | | | | | | | | | | | | | | | | | |
| 2601.11.00 | -- Non-agglomerated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2601.12.00 | -- Agglomerated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2601.20.00 | - Roasted iron pyrites | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2602.00.00 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2603.00.00 | Copper ores and concentrates. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2604.00.00 | Nickel ores and concentrates. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2605.00.00 | Cobalt ores and concentrates. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2606.00.00 | Aluminium ores and concentrates. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2607.00.00 | Lead ores and concentrates. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2608.00.00 | Zinc ores and concentrates. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2609.00.00 | Tin ores and concentrates. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2610.00.00 | Chromium ores and concentrates. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2611.00.00 | Tungsten ores and concentrates. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 26.12 | Uranium or thorium ores and concentrates. | | | | | | | | | | | | | | | | | | |
| 2612.10.00 | - Uranium ores and concentrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2612.20.00 | - Thorium ores and concentrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 26.13 | Molybdenum ores and concentrates. | | | | | | | | | | | | | | | | | | |
| 2613.10.00 | - Roasted | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2613.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 26.14 | Titanium ores and concentrates. | | | | | | | | | | | | | | | | | | |
| 2614.00.10 | - Ilmenite ores and concentrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2614.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 26.15 | Niobium, tantalum, vanadium or zirconium ores and concentrates. | | | | | | | | | | | | | | | | | | |
| 2615.10.00 | - Zirconium ores and concentrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2615.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 26.16 | Precious metal ores and concentrates. | | | | | | | | | | | | | | | | | | |
| 2616.10.00 | - Silver ores and concentrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2616.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 26.17 | Other ores and concentrates. | | | | | | | | | | | | | | | | | | |
| 2617.10.00 | - Antimony ores and concentrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2617.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2618.00.00 | Granulated slag (slag sand) from the manufacture of iron or steel. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2619.00.00 | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 26.20 | Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds. | | | | | | | | | | | | | | | | | | |
| | - Containing mainly zinc: | | | | | | | | | | | | | | | | | | |
| 2620.11.00 | -- Hard zinc spelter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2620.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Containing mainly lead: | | | | | | | | | | | | | | | | | | |
| 2620.21.00 | -- Leaded gasoline sludges and leaded anti-knock compound sludges | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2620.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2620.30.00 | - Containing mainly copper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2620.40.00 | - Containing mainly aluminium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2620.60.00 | - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 2620.91.00 | -- Containing antimony, beryllium, cadmium, chromium or their mixtures | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2620.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 26.21 | Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste. | | | | | | | | | | | | | | | | | | |

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|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2621.10.00 | - Ash and residues from the incineration of municipal waste | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2621.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 27.01 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal. | | | | | | | | | | | | | | | | | | |
| | - Coal, whether or not pulverised, but not agglomerated: | | | | | | | | | | | | | | | | | | |
| 2701.11.00 | -- Anthracite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2701.12 | -- Bituminous coal: | | | | | | | | | | | | | | | | | | |
| 2701.12.10 | --- Coking coal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2701.12.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2701.19.00 | -- Other coal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2701.20.00 | - Briquettes, ovoids and similar solid fuels manufactured from coal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 27.02 | Lignite, whether or not agglomerated, excluding jet. | | | | | | | | | | | | | | | | | | |
| 2702.10.00 | - Lignite, whether or not pulverised, but not agglomerated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2702.20.00 | - Agglomerated lignite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 27.03 | Peat (including peat litter), whether or not agglomerated. | | | | | | | | | | | | | | | | | | |
| 2703.00.10 | - Peat, whether or not compressed into bales, but not agglomerated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2703.00.20 | - Agglomerated peat | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 27.04 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon. | | | | | | | | | | | | | | | | | | |
| 2704.00.10 | - Coke and semi-coke of coal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2704.00.20 | - Coke and semi-coke of lignite or of peat | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2704.00.30 | - Retort carbon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2705.00.00 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2706.00.00 | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 27.07 | Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents. | | | | | | | | | | | | | | | | | | |
| 2707.10.00 | - Benzol (benzene) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2707.20.00 | - Toluol (toluene) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2707.30.00 | - Xylol (xylenes) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2707.40.00 | - Naphthalene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2707.50.00 | - Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 2707.91.00 | -- Creosote oils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2707.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2707.99.20 | --- Carbon black feedstock | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2707.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 27.08 | Pitch and pitch coke, obtained from coal tar or from other mineral tars. | | | | | | | | | | | | | | | | | | |
| 2708.10.00 | - Pitch | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2708.20.00 | - Pitch coke | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 27.09 | Petroleum oils and oils obtained from bituminous minerals, crude. | | | | | | | | | | | | | | | | | | |
| 2709.00.10 | - Crude petroleum oils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2709.00.20 | - Condensates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 2709.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 27.10 | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. | | | | | | | | | | | | | | | | | | |
| | - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils : | | | | | | | | | | | | | | | | | | |
| 2710.11 | -- Light oils and preparations: | | | | | | | | | | | | | | | | | | |
| | --- Motor spirit: | | | | | | | | | | | | | | | | | | |
| 2710.11.11 | ---- Premium leaded | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2710.11.12 | ---- Premium unleaded | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2710.11.13 | ---- Regular leaded | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 3% |
| 2710.11.14 | ---- Regular unleaded | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 3% |
| 2710.11.15 | ---- Other, leaded | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2710.11.16 | ---- Other, unleaded | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2710.11.20 | --- Aviation spirit | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2710.11.30 | --- Tetrapropylene | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2710.11.40 | --- White spirit | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2710.11.50 | --- Low aromatic solvents containing by weight less than 1% aromatic content | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2710.11.60 | --- Other solvent spirits | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2710.11.70 | --- Naphtha, reformate or preparations for preparing spirits | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2710.11.90 | --- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2710.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Medium oils and preparations: | | | | | | | | | | | | | | | | | | |
| 2710.19.13 | ---- Aviation turbine fuel (jet fuel) having a flash point of not less than 23oC | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2710.19.14 | ---- Aviation turbine fuel (jet fuel) having a flash point of less than 23°C | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2710.19.16 | ---- Kerosene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2710.19.19 | ---- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2710.19.20 | --- Topped crudes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2710.19.30 | --- Carbon black feedstock | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | --- Lubricating oils and greases: | | | | | | | | | | | | | | | | | | |
| 2710.19.41 | ---- Lubricating oil feedstock | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 2710.19.42 | ---- Lubricating oils for aircraft engines | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 2710.19.43 | ---- Other lubricating oils | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 2710.19.44 | ---- Lubricating greases | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 2710.19.50 | --- Hydraulic brake fluid | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 2710.19.60 | --- Transformer and circuit breakers oils | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | --- Fuel oils: | | | | | | | | | | | | | | | | | | |
| 2710.19.71 | ---- High speed diesel fuel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2710.19.72 | ---- Other diesel fuel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2710.19.79 | ---- Other fuel oils | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2710.19.90 | --- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | - Waste oils: | | | | | | | | | | | | | | | | | | |
| 2710.91.00 | -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 2710.99.00 | -- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 27.11 | Petroleum gases and other gaseous hydrocarbons. | | | | | | | | | | | | | | | | | | |
| | - Liquefied: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2711.11.00 | -- Natural gas | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2711.12.00 | -- Propane | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2711.13.00 | -- Butanes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2711.14 | -- Ethylene, propylene, butylene and butadiene: | | | | | | | | | | | | | | | | | | |
| 2711.14.10 | --- Ethylene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2711.14.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2711.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - In gaseous state: | | | | | | | | | | | | | | | | | | |
| 2711.21.00 | -- Natural gas | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2711.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 27.12 | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured. | | | | | | | | | | | | | | | | | | |
| 2712.10.00 | - Petroleum jelly | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2712.20.00 | - Paraffin wax containing by weight less than 0.75% of oil | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2712.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 2712.90.10 | -- Paraffin wax | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2712.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 27.13 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. | | | | | | | | | | | | | | | | | | |
| | - Petroleum coke: | | | | | | | | | | | | | | | | | | |
| 2713.11.00 | -- Not calcined | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2713.12.00 | -- Calcined | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2713.20.00 | - Petroleum bitumen | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2713.90.00 | - Other residues of petroleum oils or of oils obtained from bituminous minerals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 27.14 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphalt rocks. | | | | | | | | | | | | | | | | | | |
| 2714.10.00 | - Bituminous or oil shale and tar sands | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2714.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2715.00.00 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2716.00.00 | Electrical energy. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.01 | Fluorine, chlorine, bromine and iodine. | | | | | | | | | | | | | | | | | | |
| 2801.10.00 | - Chlorine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2801.20.00 | - Iodine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2801.30.00 | - Fluorine; bromine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2802.00.00 | Sulphur, sublimed or precipitated; colloidal sulphur. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.03 | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included). | | | | | | | | | | | | | | | | | | |
| 2803.00.10 | - Rubber grade carbon black | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2803.00.20 | - Acetylene black | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2803.00.30 | - Other carbon blacks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2803.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.04 | Hydrogen, rare gases and other non-metals. | | | | | | | | | | | | | | | | | | |
| 2804.10.00 | - Hydrogen | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Rare gases: | | | | | | | | | | | | | | | | | | |
| 2804.21.00 | -- Argon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2804.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2804.30.00 | - Nitrogen | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2804.40.00 | - Oxygen | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2804.50.00 | - Boron; tellurium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Silicon: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2804.61.00 | -- Containing by weight not less than 99.99% of silicon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2804.69.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2804.70.00 | - Phosphorus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2804.80.00 | - Arsenic | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2804.90.00 | - Selenium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.05 | Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury. | | | | | | | | | | | | | | | | | | |
| | - Alkali or alkaline-earth metals: | | | | | | | | | | | | | | | | | | |
| 2805.11.00 | -- Sodium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2805.12.00 | -- Calcium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2805.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2805.30.00 | - Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2805.40.00 | - Mercury | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.06 | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid. | | | | | | | | | | | | | | | | | | |
| 2806.10.00 | - Hydrogen chloride (hydrochloric acid) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2806.20.00 | - Chlorosulphuric acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2807.00.00 | Sulphuric acid; oleum. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2808.00.00 | Nitric acid; sulphonic acids. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.09 | Diphosphorous pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined. | | | | | | | | | | | | | | | | | | |
| 2809.10.00 | - Diphosphorous pentoxide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2809.20 | - Phosphoric acid and polyphosphoric acids: | | | | | | | | | | | | | | | | | | |
| 2809.20.30 | -- Food grade | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2809.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2810.00.00 | Oxides of boron; boric acids. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.11 | Other inorganic acids and other inorganic oxygen compounds of non-metals. | | | | | | | | | | | | | | | | | | |
| | - Other inorganic acids: | | | | | | | | | | | | | | | | | | |
| 2811.11.00 | -- Hydrogen fluoride (hydrofluoric acid) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2811.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2811.19.10 | --- Arsenic acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2811.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other inorganic oxygen compounds of non-metals: | | | | | | | | | | | | | | | | | | |
| 2811.21.00 | -- Carbon dioxide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2811.22 | -- Silicon dioxide: | | | | | | | | | | | | | | | | | | |
| 2811.22.10 | --- Silica powder | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2811.22.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 2811.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2811.29.10 | --- Diarsenic pentoxide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2811.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.12 | Halides and halide oxides of non-metals. | | | | | | | | | | | | | | | | | | |
| 2812.10.00 | - Chlorides and chloride oxides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2812.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.13 | Sulphides of non-metals; commercial phosphorus trisulphide. | | | | | | | | | | | | | | | | | | |
| 2813.10.00 | - Carbon disulphide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2813.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.14 | Ammonia, anhydrous or in aqueous solution. | | | | | | | | | | | | | | | | | | |
| 2814.10.00 | - Anhydrous ammonia | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2814.20.00 | - Ammonia in aqueous solution | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.15 | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. | | | | | | | | | | | | | | | | | | |
| | - Sodium hydroxide (caustic soda): | | | | | | | | | | | | | | | | | | |
| 2815.11.00 | -- Solid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2815.12.00 | -- In aqueous solution (soda lye or liquid soda) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2815.20.00 | - Potassium hydroxide (caustic potash) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2815.30.00 | - Peroxides of sodium or potassium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.16 | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium. | | | | | | | | | | | | | | | | | | |
| 2816.10.00 | - Hydroxide and peroxide of magnesium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2816.40.00 | - Oxides, hydroxides and peroxides, of strontium or barium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.17 | Zinc oxide; zinc peroxide. | | | | | | | | | | | | | | | | | | |
| 2817.00.10 | - Zinc oxide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2817.00.20 | - Zinc peroxide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.18 | Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide. | | | | | | | | | | | | | | | | | | |
| 2818.10.00 | - Artificial corundum, whether or not chemically defined | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2818.20.00 | - Aluminium oxide, other than artificial corundum | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2818.30.00 | - Aluminium hydroxide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.19 | Chromium oxides and hydroxides. | | | | | | | | | | | | | | | | | | |
| 2819.10.00 | - Chromium trioxide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2819.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.20 | Manganese oxides. | | | | | | | | | | | | | | | | | | |
| 2820.10.00 | - Manganese dioxide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2820.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.21 | Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃. | | | | | | | | | | | | | | | | | | |
| 2821.10.00 | - Iron oxides and hydroxides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2821.20.00 | - Earth colours | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.22 | Cobalt oxides and hydroxides; commercial cobalt oxides. | | | | | | | | | | | | | | | | | | |
| 2822.00.00 | - Cobalt oxides and hydroxides; commercial cobalt oxides. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.23 | Titanium oxides. | | | | | | | | | | | | | | | | | | |
| 2823.00.00 | - Titanium oxides. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.24 | Lead oxides; red lead and orange lead. | | | | | | | | | | | | | | | | | | |
| 2824.10.00 | - Lead monoxide (litharge, massicot) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2824.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.25 | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides. | | | | | | | | | | | | | | | | | | |
| 2825.10.00 | - Hydrazine and hydroxylamine and their inorganic salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2825.20.00 | - Lithium oxide and hydroxide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2825.30.00 | - Vanadium oxides and hydroxides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2825.40.00 | - Nickel oxides and hydroxides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2825.50.00 | - Copper oxides and hydroxides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2825.60.00 | - Germanium oxides and zirconium dioxide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2825.70.00 | - Molybdenum oxides and hydroxides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2825.80.00 | - Antimony oxides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2825.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.26 | Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts. | | | | | | | | | | | | | | | | | | |
| 2826.12.00 | -- Of aluminium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2826.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2826.30.00 | - Sodium hexafluoroaluminate (synthetic cryolite) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2826.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.27 | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides. | | | | | | | | | | | | | | | | | | |
| 2827.10.00 | - Ammonium chloride | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2827.20 | - Calcium chloride: | | | | | | | | | | | | | | | | | | |
| 2827.20.10 | -- Commercial grade | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2827.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| | - Other chlorides: | | | | | | | | | | | | | | | | | | | |
| 2827.31.00 | -- Of magnesium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2827.32.00 | -- Of aluminium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2827.35.00 | -- Of nickel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2827.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Chloride oxides and chloride hydroxides: | | | | | | | | | | | | | | | | | | | |
| 2827.41.00 | -- Of copper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2827.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Bromides and bromide oxides: | | | | | | | | | | | | | | | | | | | |
| 2827.51.00 | -- Bromides of sodium or of potassium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2827.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2827.60.00 | - Iodides and iodide oxides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 28.28 | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites. | | | | | | | | | | | | | | | | | | | |
| 2828.10.00 | - Commercial calcium hypochlorite and other calcium hypochlorites | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2828.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 2828.90.10 | -- Sodium hypochlorite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2828.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 28.29 | Chlorates and perchlorates; bromates and perbromates; iodates and periodates. | | | | | | | | | | | | | | | | | | | |
| | - Chlorates: | | | | | | | | | | | | | | | | | | | |
| 2829.11.00 | -- Of sodium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2829.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2829.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 28.30 | Sulphides; polysulphides, whether or not chemically defined. | | | | | | | | | | | | | | | | | | | |
| 2830.10.00 | - Sodium sulphides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2830.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 28.31 | Dithionites and sulfoxylates. | | | | | | | | | | | | | | | | | | | |
| 2831.10.00 | - Of sodium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2831.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 28.32 | Sulphites; thiosulphates. | | | | | | | | | | | | | | | | | | | |
| 2832.10.00 | - Sodium sulphites | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2832.20.00 | - Other sulphites | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2832.30.00 | - Thiosulphates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 28.33 | Sulphates; alums; peroxosulphates (persulphates). | | | | | | | | | | | | | | | | | | | |
| | - Sodium sulphates: | | | | | | | | | | | | | | | | | | | |
| 2833.11.00 | -- Disodium sulphate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2833.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Other sulphates: | | | | | | | | | | | | | | | | | | | |
| 2833.21.00 | -- Of magnesium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2833.22 | -- Of aluminium: | | | | | | | | | | | | | | | | | | | |
| 2833.22.10 | --- Commercial grade | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2833.22.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2833.24.00 | -- Of nickel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2833.25.00 | -- Of copper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2833.27.00 | -- Of barium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2833.29 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 2833.29.10 | --- Of chromium or zinc | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2833.29.20 | --- Tribasic lead sulphate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2833.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2833.30.00 | - Alums | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2833.40.00 | - Peroxosulphates (persulphates) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 28.34 | Nitrites; nitrates. | | | | | | | | | | | | | | | | | | | |
| 2834.10.00 | - Nitrites | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Nitrates: | | | | | | | | | | | | | | | | | | | |
| 2834.21.00 | -- Of potassium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2834.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 28.35 | Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined. | | | | | | | | | | | | | | | | | | |
| 2835.10.00 | - Phosphinates (hypophosphites) and phosphonates (phosphites) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Phosphates: | | | | | | | | | | | | | | | | | | |
| 2835.22.00 | -- Of mono- or disodium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2835.24.00 | -- Of potassium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2835.25 | -- Calcium hydrogenorthophosphate ("dicalcium phosphate"); | | | | | | | | | | | | | | | | | | |
| 2835.25.10 | --- Feed grade | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2835.25.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2835.26.00 | -- Other phosphates of calcium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2835.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Polyphosphates: | | | | | | | | | | | | | | | | | | |
| 2835.31.00 | -- Sodium triphosphate (sodium tripolyphosphate) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2835.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2835.39.10 | --- Tetrasodium pyrophosphate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2835.39.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.36 | Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate. | | | | | | | | | | | | | | | | | | |
| 2836.20.00 | - Disodium carbonate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2836.30.00 | - Sodium hydrogencarbonate (sodium bicarbonate) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2836.40.00 | - Potassium carbonates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 2836.50 | - Calcium carbonate: | | | | | | | | | | | | | | | | | | |
| 2836.50.10 | -- Food or pharmaceutical grade | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2836.50.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2836.60.00 | - Barium carbonate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 2836.91.00 | -- Lithium carbonates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2836.92.00 | -- Strontium carbonate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2836.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.37 | Cyanides, cyanide oxides and complex cyanides. | | | | | | | | | | | | | | | | | | |
| | - Cyanides and cyanide oxides: | | | | | | | | | | | | | | | | | | |
| 2837.11.00 | -- Of sodium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2837.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 2837.20.00 | - Complex cyanides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.39 | Silicates; commercial alkali metal silicates. | | | | | | | | | | | | | | | | | | |
| | - Of sodium: | | | | | | | | | | | | | | | | | | |
| 2839.11.00 | -- Sodium metasilicates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2839.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2839.19.10 | --- Sodium silicates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2839.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2839.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.40 | Borates; peroxoborates (perborates). | | | | | | | | | | | | | | | | | | |
| | - Disodium tetraborate (refined borax): | | | | | | | | | | | | | | | | | | |
| 2840.11.00 | -- Anhydrous | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2840.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2840.20.00 | - Other borates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2840.30.00 | - Peroxoborates (perborates) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.41 | Salts of oxometallic or peroxometallic acids. | | | | | | | | | | | | | | | | | | |
| 2841.30.00 | - Sodium dichromate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2841.50.00 | - Other chromates and dichromates; peroxochromates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Manganites, manganates and permanganates: | | | | | | | | | | | | | | | | | | |
| 2841.61.00 | -- Potassium permanganate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2841.69.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2841.70.00 | - Molybdates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2841.80.00 | - Tungstates (wolframates) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2841.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 28.42 | Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides. | | | | | | | | | | | | | | | | | | |
| 2842.10.00 | - Double or complex silicates, including aluminosilicates whether or not chemically defined | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2842.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 2842.90.10 | -- Sodium arsenite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2842.90.20 | -- Copper or chromium salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2842.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.43 | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals. | | | | | | | | | | | | | | | | | | |
| 2843.10.00 | - Colloidal precious metals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Silver compounds: | | | | | | | | | | | | | | | | | | |
| 2843.21.00 | -- Silver nitrate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2843.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2843.30.00 | - Gold compounds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2843.90.00 | - Other compounds; amalgams | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.44 | Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products. | | | | | | | | | | | | | | | | | | |
| 2844.10 | - Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds: | | | | | | | | | | | | | | | | | | |
| 2844.10.10 | -- Natural uranium and its compounds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2844.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2844.20 | - Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products: | | | | | | | | | | | | | | | | | | |
| 2844.20.10 | -- Uranium and its compounds; plutonium and its compounds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2844.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2844.30 | - Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products: | | | | | | | | | | | | | | | | | | |
| 2844.30.10 | -- Uranium and its compounds; thorium and its compounds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2844.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2844.40 | - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues: | | | | | | | | | | | | | | | | | | |
| | - - Radioactive elements and isotopes and compounds; radioactive residues: | | | | | | | | | | | | | | | | | | |
| 2844.40.11 | --- Radium and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2844.40.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2844.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2844.50.00 | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.45 | Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined. | | | | | | | | | | | | | | | | | | |

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Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2845.10.00 | - Heavy water (deuterium oxide) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2845.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.46 | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals. | | | | | | | | | | | | | | | | | | |
| 2846.10.00 | - Cerium compounds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2846.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.47 | Hydrogen peroxide, whether or not solidified with urea. | | | | | | | | | | | | | | | | | | |
| 2847.00.10 | - In liquid form | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2847.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2848.00.00 | Phosphides, whether or not chemically defined, excluding ferrophosphorus. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.49 | Carbides, whether or not chemically defined. | | | | | | | | | | | | | | | | | | |
| 2849.10.00 | - Of calcium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2849.20.00 | - Of silicon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2849.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2850.00.00 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 28.52 | Compounds, inorganic or organic, of mercury, excluding amalgams. | | | | | | | | | | | | | | | | | | |
| 2852.00.10 | - Mercury sulphate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2852.00.20 | - Mercury compounds of a kind used as luminophores | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2852.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2853.00.00 | Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.01 | Acyclic hydrocarbons. | | | | | | | | | | | | | | | | | | |
| 2901.10.00 | - Saturated: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Unsaturated: | | | | | | | | | | | | | | | | | | |
| 2901.21.00 | -- Ethylene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2901.22.00 | -- Propene (propylene) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2901.23.00 | -- Butene (butylene) and isomers thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2901.24.00 | -- Buta-1,3-diene and isoprene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2901.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2901.29.10 | --- Acetylene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2901.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.02 | Cyclic hydrocarbons. | | | | | | | | | | | | | | | | | | |
| | - Cyclanes, cyclenes and cycloterpenes: | | | | | | | | | | | | | | | | | | |
| 2902.11.00 | -- Cyclohexane | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2902.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2902.20.00 | - Benzene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2902.30.00 | - Toluene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Xylenes: | | | | | | | | | | | | | | | | | | |
| 2902.41.00 | -- o-Xylenes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2902.42.00 | -- m-Xylenes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2902.43.00 | -- p-Xylenes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2902.44.00 | -- Mixed xylene isomers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2902.50.00 | - Styrene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2902.60.00 | - Ethylbenzene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2902.70.00 | - Cumene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2902.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 2902.90.10 | -- Dodecylbenzene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2902.90.20 | -- Other alkylbenzenes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2902.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.03 | Halogenated derivatives of hydrocarbons. | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Saturated chlorinated derivatives of acyclic hydrocarbons: | | | | | | | | | | | | | | | | | | |
| 2903.11 | - - Chloromethane (methyl chloride) and chloroethane (ethyl chloride): | | | | | | | | | | | | | | | | | | |
| 2903.11.10 | - - - Methyl chloride | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.11.90 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.12.00 | - - Dichloromethane (methylene chloride) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.13.00 | - - Chloroform (trichloromethane) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.14.00 | - - Carbon tetrachloride | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.15.00 | - - Ethylene dichloride (ISO) (1,2-dichloroethane) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.19.00 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Unsaturated chlorinated derivatives of acyclic hydrocarbons: | | | | | | | | | | | | | | | | | | |
| 2903.21 | - - Vinyl chloride (chloroethylene): | | | | | | | | | | | | | | | | | | |
| 2903.21.10 | - - - Vinyl chloride monomer | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.21.90 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.22.00 | - - Trichloroethylene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.23.00 | - - Tetrachloroethylene (perchloroethylene) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.29.00 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: | | | | | | | | | | | | | | | | | | |
| 2903.31.00 | - - Ethylene dibromide (ISO) (1,2-dibromoethane) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.39.00 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: | | | | | | | | | | | | | | | | | | |
| 2903.41.00 | - - Trichlorofluoromethane | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.42.00 | - - Dichlorodifluoromethane | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.43.00 | - - Trichlorotrifluoroethanes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.44.00 | - - Dichlorotetrafluoroethanes and chloropentafluoroethane | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.45.00 | - - Other derivatives perhalogenated only with fluorine and chlorine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.46.00 | - - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.47.00 | - - Other perhalogenated derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.49.00 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: | | | | | | | | | | | | | | | | | | |
| 2903.51.00 | - - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.52.00 | - - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.59.00 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Halogenated derivatives of aromatic hydrocarbons: | | | | | | | | | | | | | | | | | | |
| 2903.61.00 | - - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.62.00 | - - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2903.69.00 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.04 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated. | | | | | | | | | | | | | | | | | | |
| 2904.10.00 | - Derivatives containing only sulpho groups, their salts and ethyl esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2904.20.00 | - Derivatives containing only nitro or only nitroso groups | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2904.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.05 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | | | | | | | | | | | | | | |
| | - Saturated monohydric alcohols: | | | | | | | | | | | | | | | | | | |
| 2905.11.00 | - - Methanol (methyl alcohol) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2905.12.00 | -- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.13.00 | -- Butan-1-ol (<i>n</i> -butyl alcohol) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.14.00 | -- Other butanols | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.16.00 | -- Octanol (octyl alcohol) and isomers thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.17.00 | -- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.19.00 | -- Other - Unsaturated monohydric alcohols: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.22.00 | -- Acyclic terpene alcohols | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.29.00 | -- Other - Diols: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.31.00 | -- Ethylene glycol (ethanediol) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.32.00 | -- Propylene glycol (propane-1,2-diol) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.39.00 | -- Other - Other polyhydric alcohols: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.41.00 | -- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.42.00 | -- Pentaerythritol | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.43.00 | -- Mannitol | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.44.00 | -- D-glucitol (sorbitol) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.45.00 | -- Glycerol | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.49.00 | -- Other - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.51.00 | -- Ethchlorvynol (INN) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2905.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.06 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | | | | | | | | | | | | | | |
| | - Cyclanic, cyclic or cycloterpenic: | | | | | | | | | | | | | | | | | | |
| 2906.11.00 | -- Menthol | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2906.12.00 | -- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2906.13.00 | -- Sterols and inositols | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2906.19.00 | -- Other - Aromatic: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2906.21.00 | -- Benzyl alcohol | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2906.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.07 | Phenols; phenol-alcohols. | | | | | | | | | | | | | | | | | | |
| | - Monophenols: | | | | | | | | | | | | | | | | | | |
| 2907.11.00 | -- Phenol (hydroxybenzene) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2907.12.00 | -- Cresols and their salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2907.13.00 | -- Octylphenol, nonylphenol and their isomers; salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2907.15.00 | -- Naphthols and their salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2907.19.00 | -- Other - Polyphenols; phenol-alcohols: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2907.21.00 | -- Resorcinol and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2907.22.00 | -- Hydroquinone (quinol) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2907.23.00 | -- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2907.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.08 | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. | | | | | | | | | | | | | | | | | | |
| | - Derivatives containing only halogen substituents and their salts: | | | | | | | | | | | | | | | | | | |
| 2908.11.00 | -- Pentachlorophenol (ISO) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2908.19.00 | -- Other - Other: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2908.91.00 | -- Dinoseb (ISO) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2908.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 29.09 | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | | | | | | | | | | | | | | |
| | - Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | | | | | | | | | | | | | | |
| 2909.11.00 | -- Diethyl ether | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2909.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2909.19.10 | --- Methyl tertiary butyl ether | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2909.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2909.20.00 | - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2909.30.00 | - Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | | | | | | | | | | | | | | |
| 2909.41.00 | -- 2,2'-Oxydiethanol (diethylene glycol, digol) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2909.43.00 | -- Monobutyl ethers of ethylene glycol or of diethylene glycol | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2909.44.00 | -- Other monoalkylethers of ethylene glycol or of diethylene glycol | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2909.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2909.50.00 | - Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2909.60.00 | - Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.10 | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | | | | | | | | | | | | | | |
| 2910.10.00 | - Oxirane (ethylene oxide) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2910.20.00 | - Methyloxirane (propylene oxide) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2910.30.00 | - 1-Chloro-2,3-epoxypropane (epichlorohydrin) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2910.40.00 | - Dieldrin (ISO, INN) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2910.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2911.00.00 | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.12 | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde. | | | | | | | | | | | | | | | | | | |
| | - Acyclic aldehydes without other oxygen function: | | | | | | | | | | | | | | | | | | |
| 2912.11 | -- Methanal (formaldehyde): | | | | | | | | | | | | | | | | | | |
| 2912.11.10 | --- Formalin | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2912.11.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2912.12.00 | -- Ethanal (acetaldehyde) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2912.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Cyclic aldehydes without other oxygen function: | | | | | | | | | | | | | | | | | | |
| 2912.21.00 | -- Benzaldehyde | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2912.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2912.30.00 | - Aldehyde-alcohols | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: | | | | | | | | | | | | | | | | | | |
| 2912.41.00 | -- Vanillin (4-hydroxy-3-methoxybenzaldehyde) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2912.42.00 | -- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2912.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2912.50.00 | - Cyclic polymers of aldehydes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2912.60.00 | - Paraformaldehyde | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2913.00.00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.14 | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | | | | | | | | | | | | | | |
| | - Acyclic ketones without other oxygen function: | | | | | | | | | | | | | | | | | | |
| 2914.11.00 | -- Acetone | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2914.12.00 | -- Butanone (methyl ethyl ketone) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2914.13.00 | -- 4-Methylpentan-2-one (methyl isobutyl ketone) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2914.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Cyclic, cyclic or cycloterpenic ketones without other oxygen function: | | | | | | | | | | | | | | | | | | |
| 2914.21.00 | -- Camphor | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2914.22.00 | -- Cyclohexanone and methylcyclohexanones | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2914.23.00 | -- Isonones and methylisonones | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2914.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Aromatic ketones without other oxygen function: | | | | | | | | | | | | | | | | | | |
| 2914.31.00 | -- Phenylacetone (phenylpropan-2-one) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2914.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2914.40.00 | - Ketone-alcohols and ketone-aldehydes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2914.50.00 | - Ketone-phenols and ketones with other oxygen function | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Quinones: | | | | | | | | | | | | | | | | | | |
| 2914.61.00 | -- Anthraquinone | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2914.69.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2914.70.00 | - Halogenated, sulphonated, nitrated or nitrosated derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.15 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | | | | | | | | | | | | | | |
| | - Formic acid, its salts and esters: | | | | | | | | | | | | | | | | | | |
| 2915.11.00 | -- Formic acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.12.00 | -- Salts of formic acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.13.00 | -- Esters of formic acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Acetic acid and its salts; acetic anhydride: | | | | | | | | | | | | | | | | | | |
| 2915.21.00 | -- Acetic acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.24.00 | -- Acetic anhydride | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Esters of acetic acid: | | | | | | | | | | | | | | | | | | |
| 2915.31.00 | -- Ethyl acetate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.32.00 | -- Vinyl acetate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.33.00 | -- n-Butyl acetate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.36.00 | -- Dinoseb (ISO) acetate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.40.00 | - Mono-, di- or trichloroacetic acids, their salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.50.00 | - Propionic acid, its salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.60.00 | - Butanoic acids, pentanoic acids, their salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.70 | - Palmitic acid, stearic acid, their salts and esters: | | | | | | | | | | | | | | | | | | |
| 2915.70.10 | -- Palmitic acid, its salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.70.20 | -- Stearic acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.70.30 | -- Salts and esters of stearic acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 2915.90.10 | -- Acetyl chloride | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.90.20 | -- Lauric acid, myristic acid, their salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2915.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 29.16 | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | | | | | | | | | | | | | | |
| | - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | | | | | | | | | | | | | | |
| 2916.11.00 | -- Acrylic acid and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2916.12.00 | -- Esters of acrylic acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2916.13.00 | -- Methacrylic acid and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2916.14 | -- Esters of methacrylic acid: | | | | | | | | | | | | | | | | | | |
| 2916.14.10 | --- Methyl methacrylate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2916.14.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2916.15.00 | -- Oleic, linoleic or linolenic acids, their salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2916.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2916.20.00 | - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | | | | | | | | | | | | | | |
| 2916.31.00 | -- Benzoic acid, its salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2916.32.00 | -- Benzoyl peroxide and benzoyl chloride | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2916.34.00 | -- Phenylacetic acid and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2916.35.00 | -- Esters of phenylacetic acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2916.36.00 | -- Binapacryl (ISO) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2916.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2916.39.10 | - - - 2,4-Dichlorophenyl acetic acid and its salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2916.39.90 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.17 | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | | | | | | | | | | | | | | |
| | - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | | | | | | | | | | | | | | |
| 2917.11.00 | -- Oxalic acid, its salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.12 | -- Adipic acid, its salts and esters: | | | | | | | | | | | | | | | | | | |
| 2917.12.10 | --- Diethyl adipate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.12.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.13.00 | -- Azelaic acid, sebacic acid, their salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.14.00 | -- Maleic anhydride | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.20.00 | - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | | | | | | | | | | | | | | |
| 2917.32.00 | -- Dioctyl orthophthalates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.33.00 | -- Dinonyl or didecyl orthophthalates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.34.00 | -- Other esters of orthophthalic acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.35.00 | -- Phthalic anhydride | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.36.00 | -- Terephthalic acid and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.37.00 | -- Dimethyl terephthalate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2917.39.10 | --- Triocetyltrimellitate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.39.20 | --- Other phthalic plasticizers and esters of phthalic anhydride | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2917.39.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 29.18 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | | | | | | | | | | | | | | |
| | - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | | | | | | | | | | | | | | |
| 2918.11.00 | -- Lactic acid, its salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.12.00 | -- Tartaric acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.13.00 | -- Salts and esters of tartaric acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.14.00 | -- Citric acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.15 | -- Salts and esters of citric acid: | | | | | | | | | | | | | | | | | | |
| 2918.15.10 | --- Calcium citrate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.15.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.16.00 | -- Gluconic acid, its salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.18.00 | -- Chlorobenzilate (ISO) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | | | | | | | | | | | | | | |
| 2918.21.00 | -- Salicylic acid and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.22.00 | -- O-Acetylsalicylic acid, its salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.23.00 | -- Other esters of salicylic acid and their salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2918.29.10 | --- Alkyl sulphonic ester of phenol | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.30.00 | - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 2918.91.00 | -- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salt and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2918.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.19 | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | | | | | | | | | | | | | | |
| 2919.10.00 | - Tris(2,3-dibromopropyl) phosphate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2919.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.20 | Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. | | | | | | | | | | | | | | | | | | |
| | - Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | | | | | | | | | | | | | | |
| 2920.11.00 | -- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2920.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2920.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 2920.90.10 | -- Dimethyl sulphate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2920.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.21 | Amine-function compounds. | | | | | | | | | | | | | | | | | | |
| | - Acyclic monoamines and their derivatives; salts thereof: | | | | | | | | | | | | | | | | | | |
| 2921.11.00 | -- Methylamine, di- or trimethylamine and their salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2921.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Acyclic polyamines and their derivatives; salts thereof: | | | | | | | | | | | | | | | | | | |
| 2921.21.00 | -- Ethylenediamine and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2921.22.00 | -- Hexamethylenediamine and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2921.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2921.30.00 | - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof - Aromatic monoamines and their derivatives; salts thereof: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2921.41.00 | -- Aniline and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2921.42.00 | -- Aniline derivatives and their salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2921.43.00 | -- Toluidines and their derivatives; salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2921.44.00 | -- Diphenylamine and its derivatives; salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2921.45.00 | -- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2921.46.00 | - - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2921.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Aromatic polyamines and their derivatives; salts thereof: | | | | | | | | | | | | | | | | | | |
| 2921.51.00 | - - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2921.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.22 | Oxygen-function amino-compounds. | | | | | | | | | | | | | | | | | | |
| | - Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: | | | | | | | | | | | | | | | | | | |
| 2922.11.00 | -- Monoethanolamine and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.12.00 | -- Diethanolamine and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.13.00 | -- Triethanolamine and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.14.00 | -- Dextropropoxyphene (INN) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2922.19.10 | - - - Ethambutol and its salts, esters and other derivatives suitable for the production of anti-tuberculosis preparations | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.19.20 | - - - D-2-Amino-n-butyl-alcohol | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.19.90 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: | | | | | | | | | | | | | | | | | | |
| 2922.21.00 | - - Aminohydroxynaphthalenesulphonic acids and their salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: | | | | | | | | | | | | | | | | | | |
| 2922.31.00 | - - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: | | | | | | | | | | | | | | | | | | |
| 2922.41.00 | -- Lysine and its esters; salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.42 | -- Glutamic acid and its salts: | | | | | | | | | | | | | | | | | | |
| 2922.42.10 | - - - Glutamic acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.42.20 | - - - Monosodium glutamate | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.42.90 | - - - Other salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.43.00 | -- Anthranilic acid and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.44.00 | -- Tiildine (INN) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.49 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2922.49.10 | - - - Mefenamic acid and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.49.90 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2922.50 | - Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function: | | | | | | | | | | | | | | | | | | |
| 2922.50.10 | - - p-Aminosalicylic acid and its salts, esters and other derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2922.50.90 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.23 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined. | | | | | | | | | | | | | | | | | | |
| 2923.10.00 | - Choline and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2923.20 | - Lecithins and other phosphoaminolipids: | | | | | | | | | | | | | | | | | | |
| 2923.20.10 | - - Lecithins, whether or not chemically defined | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2923.20.90 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2923.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.24 | Carboxamide-function compounds; amide-function compounds of carbonic acid. | | | | | | | | | | | | | | | | | | |
| | - Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: | | | | | | | | | | | | | | | | | | |
| 2924.11.00 | - - Meprobamate (INN) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2924.12.00 | - - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2924.19.00 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: | | | | | | | | | | | | | | | | | | |
| 2924.21 | - - Ureines and their derivatives; salts thereof: | | | | | | | | | | | | | | | | | | |
| 2924.21.10 | - - - 4-Ethoxyphenylurea (dulcin) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2924.21.20 | - - - Diuron and monuron | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2924.21.90 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2924.23.00 | - - 2-Acetamidobenzoic acid (N-acetylthranilic acid) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2924.24.00 | - - Ethinamate (INN) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2924.29 | - - Other: | | | | | | | | | | | | | | | | | | |
| 2924.29.10 | - - - Aspartame | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2924.29.20 | - - - Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2924.29.90 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.25 | Carboximide-function compounds (including saccharin and its salts) and imine-function compounds. | | | | | | | | | | | | | | | | | | |
| | - Imides and their derivatives; salts thereof: | | | | | | | | | | | | | | | | | | |
| 2925.11.00 | - - Saccharin and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2925.12.00 | - - Glutethimide (INN) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2925.19.00 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Imines and their derivatives; salts thereof: | | | | | | | | | | | | | | | | | | |
| 2925.21.00 | - - Chlordimeform (ISO) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2925.29.00 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.26 | Nitrile-function compounds. | | | | | | | | | | | | | | | | | | |
| 2926.10.00 | - Acrylonitrile | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2926.20.00 | - 1-Cyanoguanidine (dicyandiamide) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2926.30.00 | - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2926.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.27 | Diazo-, azo- or azoxy-compounds. | | | | | | | | | | | | | | | | | | |
| 2927.00.10 | - Azodicarbonamide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2927.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.28 | Organic derivatives of hydrazine or of hydroxylamine. | | | | | | | | | | | | | | | | | | |
| 2928.00.10 | - Linuron | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2928.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.29 | Compounds with other nitrogen function. | | | | | | | | | | | | | | | | | | |
| 2929.10.00 | - Isocyanates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 2929.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 2929.90.10 | -- Sodium cyclamate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2929.90.20 | -- Other cyclamates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2929.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 29.30 | Organo-sulphur compounds. | | | | | | | | | | | | | | | | | | | |
| 2930.20.00 | - Thiocarbamates and dithiocarbamates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2930.30.00 | - Thiuram mono-, di- or tetrasulphides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2930.40.00 | - Methionine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2930.50.00 | - Captafol (ISO) and methamidophos (ISO) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2930.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 29.31 | Other organo-inorganic compounds. | | | | | | | | | | | | | | | | | | | |
| 2931.00.10 | - Tetraethyl lead | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2931.00.20 | - N-(phosphonomethyl) glycine and salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2931.00.30 | - Ethephone | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2931.00.40 | - Organo-arsenic compounds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2931.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 29.32 | Heterocyclic compounds with oxygen hetero-atom(s) only. | | | | | | | | | | | | | | | | | | | |
| | - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: | | | | | | | | | | | | | | | | | | | |
| 2932.11.00 | -- Tetrahydrofuran | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2932.12.00 | -- 2-Furaldehyde (furfuraldehyde) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2932.13.00 | -- Furfuryl alcohol and tetrahydrofurfuryl alcohol | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2932.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Lactones: | | | | | | | | | | | | | | | | | | | |
| 2932.21.00 | -- Coumarin, methylcoumarins and ethylcoumarins | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2932.29.00 | -- Other lactones | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 2932.91.00 | -- Isosafrole | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2932.92.00 | -- 1-(1,3-Benzodioxol-5-yl)propan-2-one | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2932.93.00 | -- Piperonal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2932.94.00 | -- Safrole | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2932.95.00 | -- Tetrahydrocannabinols (all isomers) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2932.99 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 2932.99.10 | --- Carbofuran | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2932.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 29.33 | Heterocyclic compounds with nitrogen hetero-atom(s) only. | | | | | | | | | | | | | | | | | | | |
| | - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: | | | | | | | | | | | | | | | | | | | |
| 2933.11 | -- Phenazone (antipyrin) and its derivatives: | | | | | | | | | | | | | | | | | | | |
| 2933.11.10 | --- Dipyrone (analgin) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2933.11.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2933.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: | | | | | | | | | | | | | | | | | | | |
| 2933.21.00 | -- Hydanitoin and its derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2933.29 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 2933.29.10 | --- Cimetidine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2933.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: | | | | | | | | | | | | | | | | | | | |
| 2933.31.00 | -- Pyridine and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 2933.32.00 | -- Piperidine and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2933.33.00 | -- Alfentanil (INN), anileridine (INN), beztramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2933.39.10 | --- Chlorpheniramine and isoniazid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.39.20 | --- Isonicotinic acid hydrazide and its salts, esters and derivatives, pharmaceutical grade | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.39.30 | --- Paraquat salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.39.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: | | | | | | | | | | | | | | | | | | |
| 2933.41.00 | -- Levorphanol (INN) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: | | | | | | | | | | | | | | | | | | |
| 2933.52.00 | -- Malonylurea (barbituric acid) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.53.00 | -- Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.54.00 | -- Other derivatives of malonylurea (barbituric acid); salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.55.00 | -- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.59 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2933.59.10 | --- Diazinon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.59.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: | | | | | | | | | | | | | | | | | | |
| 2933.61.00 | -- Melamine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.69.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Lactams: | | | | | | | | | | | | | | | | | | |
| 2933.71.00 | -- 6-Hexanelactam (epsilon-caprolactam) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.72.00 | -- Clobazam (INN) and methyprylon (INN) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.79.00 | -- Other lactams | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 2933.91.00 | -- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2933.99.10 | --- Mebendazole or parbendazole | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2933.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.34 | Nucleic acids and their salts; whether or not chemically defined; other heterocyclic compounds. | | | | | | | | | | | | | | | | | | |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2934.10.00 | - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2934.20.00 | - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2934.30.00 | - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 2934.91.00 | -- Aminorex (INN), brotizolam (INN), clonazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2934.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 2934.99.10 | -- Nucleic acid and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2934.99.20 | -- Sulfones; sulfams; diltiazem | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2934.99.30 | -- 6-Amino penicillanic acid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2934.99.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2935.00.00 | Sulphonamides. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.36 | Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. | | | | | | | | | | | | | | | | | | |
| | - Vitamins and their derivatives, unmixed: | | | | | | | | | | | | | | | | | | |
| 2936.21.00 | -- Vitamin A and its derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2936.22.00 | -- Vitamin B ₁ and its derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2936.23.00 | -- Vitamin B ₂ and its derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2936.24.00 | -- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2936.25.00 | -- Vitamin B ₆ and its derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2936.26.00 | -- Vitamin B ₁₂ and its derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2936.27.00 | -- Vitamin C and its derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2936.28.00 | -- Vitamin E and its derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2936.29.00 | -- Other vitamins and their derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2936.90.00 | - Other, including natural concentrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 29.37 | Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. | | | | | | | | | | | | | | | | | | |
| | - Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: | | | | | | | | | | | | | | | | | | |
| 2937.11.00 | -- Somatotropin, its derivatives and structural analogues | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2937.12.00 | -- Insulin and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2937.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Steroidal hormones, their derivatives and structural analogues: | | | | | | | | | | | | | | | | | | |
| 2937.21.00 | -- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2937.22.00 | -- Halogenated derivatives of corticosteroidal hormones | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2937.23.00 | -- Oestrogens and progestogens | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2937.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|---|
| | - Catecholamine hormones, their derivatives and structural analogues: | | | | | | | | | | | | | | | | | | | |
| 2937.31.00 | -- Epinephrine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2937.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2937.40.00 | - Amino-acid derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2937.50.00 | - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2937.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 29.38 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | | | | | | | | | | | | | | | | | | | |
| 2938.10.00 | - Rutoside (rutin) and its derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2938.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 29.39 | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. | | | | | | | | | | | | | | | | | | | |
| | - Alkaloids of opium and their derivatives; salts thereof: | | | | | | | | | | | | | | | | | | | |
| 2939.11.00 | - - Concentrates of poppy straw: buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2939.19.00 | -- Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2939.20.00 | - Alkaloids of cinchona and their derivatives; salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2939.30.00 | - Caffeine and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Ephedrines and their salts: | | | | | | | | | | | | | | | | | | | |
| 2939.41.00 | -- Ephedrine and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2939.42.00 | -- Pseudoephedrine (INN) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2939.43.00 | -- Cathine (INN) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2939.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof: | | | | | | | | | | | | | | | | | | | |
| 2939.51.00 | -- Fenetyline (INN) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2939.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Alkaloids of rye ergot and their derivatives; salts thereof: | | | | | | | | | | | | | | | | | | | |
| 2939.61.00 | -- Ergometrine (INN) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2939.62.00 | -- Ergotamine(INN) and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2939.63.00 | -- Lysergic acid and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2939.69.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 2939.91 | - - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof: | | | | | | | | | | | | | | | | | | | |
| 2939.91.10 | --- Cocaine and its derivatives | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2939.91.90 | --- Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 2939.99 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 2939.99.10 | --- Nicotine sulphate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2939.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 2940.00.00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 29.41 | Antibiotics. | | | | | | | | | | | | | | | | | | | |
| 2941.10 | - Penicillins and their derivatives with a penicillanic acid structure; salts thereof: | | | | | | | | | | | | | | | | | | | |
| | -- Amoxicillins and its salts: | | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 2941.10.11 | --- Non-sterile | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2941.10.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2941.10.20 | -- Ampicillin and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2941.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2941.20.00 | - Streptomycins and their derivatives; salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2941.30.00 | - Tetracyclines and their derivatives; salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2941.40.00 | - Chloramphenicol and its derivatives; salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2941.50.00 | - Erythromycin and its derivatives; salts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2941.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 2942.00.00 | Other organic compounds. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 30.01 | Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 3001.20.00 | - Extracts of glands or other organs or of their secretions | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3001.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 30.02 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. | | | | | | | | | | | | | | | | | | |
| 3002.10 | - Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes: | | | | | | | | | | | | | | | | | | |
| 3002.10.10 | -- Plasma protein solutions | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 3002.10.20 | - - Antisera and modified immunological products, whether or not obtained by means of biotechnological processes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 3002.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 3002.20 | - Vaccines for human medicine: | | | | | | | | | | | | | | | | | | |
| 3002.20.10 | -- Tetanus toxoid | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 3002.20.20 | -- Pertussis, measles, meningitis or polio vaccines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 3002.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 3002.30.00 | - Vaccines for veterinary medicine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 3002.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 30.03 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. | | | | | | | | | | | | | | | | | | |
| 3003.10 | - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives: | | | | | | | | | | | | | | | | | | |
| 3003.10.10 | -- Containing amoxicillin (INN) or its salts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3003.10.20 | -- Containing ampicillin (INN) or its salts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3003.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3003.20.00 | - Containing other antibiotics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Containing hormones or other products of heading 29.37 but not containing antibiotics: | | | | | | | | | | | | | | | | | | |
| 3003.31.00 | -- Containing insulin | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3003.39.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3003.40.00 | - Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3003.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 30.04 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration system) or in forms or packings for retail sale. | | | | | | | | | | | | | | | | | | |
| 3004.10 | - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives: -- Containing penicillins or derivatives thereof: | | | | | | | | | | | | | | | | | | |
| 3004.10.15 | --- Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.10.16 | --- Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.10.19 | --- Other -- Containing streptomycins or derivatives thereof: | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.10.21 | --- In ointment form | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.10.29 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.20 | - Containing other antibiotics: -- Containing erythromycin or derivatives thereof: | | | | | | | | | | | | | | | | | | |
| 3004.20.31 | --- Of a kind taken orally | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.20.32 | --- In ointment form | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.20.39 | --- Other -- Containing tetracyclines or chloramphenicols or derivatives thereof: | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.20.71 | --- Of a kind taken orally or in ointment form | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.20.79 | --- Other -- Other: | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.20.91 | --- Of a kind taken orally or in ointment form | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.20.99 | --- Other - Containing hormones or other products of heading 29.37 but not containing antibiotics: | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.31.00 | -- Containing insulin | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.32 | -- Containing corticosteroid hormones, their derivatives or structural analogues: | | | | | | | | | | | | | | | | | | |
| 3004.32.40 | --- Containing hydrocortisone sodium succinate or flucinolone acetone | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.32.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.39.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.40 | - Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics: | | | | | | | | | | | | | | | | | | |
| 3004.40.10 | -- Containing morphine or its derivatives, for injection | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.40.20 | -- Containing quinine hydrochloride or dihydroquinine chloride, for injection | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.40.30 | -- Containing quinine sulphate or bisulphate, of a kind taken orally | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.40.40 | -- Containing quinine or its salts and other antimalarial substances, other than goods of subheading 3004.40.20 or 3004.40.30 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.40.50 | -- Containing papaverine or berberine | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.40.60 | -- Containing theophylline | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.40.70 | -- Containing atropin sulphate | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.40.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.50 | - Other medicaments containing vitamins or other products of heading 29.36: | | | | | | | | | | | | | | | | | | |
| 3004.50.10 | -- Of a kind suitable for children, in syrup form -- Other, containing more than one vitamin: | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.50.81 | --- Containing vitamin B complex | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.50.89 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3004.50.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3004.90.10 | -- Specialised medicines for cancer, AIDS or other intractable diseases | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.90.20 | -- Closed sterile water for inhalation, pharmaceutical grade | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.90.30 | -- Antiseptics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Anaesthetics: | | | | | | | | | | | | | | | | | | |
| 3004.90.41 | -- - Containing procaine hydrochloride | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.90.49 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Analgesics, antipyretics and other medicaments for the treatment of coughs or colds, whether or not containing antihistamines: | | | | | | | | | | | | | | | | | | |
| 3004.90.51 | --- - Containing acetylsalicylic acid, paracetamol or dipyron (INN) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.90.59 | --- - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.90.60 | -- Antimalarials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.90.70 | -- Anthelmintic | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.90.80 | -- Transdermal therapeutic system patches for the treatment of cancer or heart diseases | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 3004.90.91 | --- Sodium chloride solution or glucose solution | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.90.92 | --- Sorbitol | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.90.93 | --- Other, containing salbutamol (INN) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3004.90.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 30.05 | Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes. | | | | | | | | | | | | | | | | | | |
| 3005.10 | - Adhesive dressings and other articles having an adhesive layer: | | | | | | | | | | | | | | | | | | |
| 3005.10.10 | - - Impregnated or coated with pharmaceutical substances | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3005.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3005.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3005.90.10 | -- Bandages | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3005.90.20 | -- Gauze | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3005.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 30.06 | Pharmaceutical goods specified in Note 4 to this Chapter. | | | | | | | | | | | | | | | | | | |
| 3006.10 | - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable: | | | | | | | | | | | | | | | | | | |
| 3006.10.10 | -- Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3006.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3006.20.00 | - Blood-grouping reagents | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3006.30 | - Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient: | | | | | | | | | | | | | | | | | | |
| 3006.30.10 | -- Barium sulphate, of a kind taken orally | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3006.30.20 | -- Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3006.30.30 | -- Other microbial diagnostic reagents | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3006.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3006.40 | - Dental cements and other dental fillings; bone reconstruction cements: | | | | | | | | | | | | | | | | | | |
| 3006.40.10 | -- Dental cements and other dental fillings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3006.40.20 | -- Bone reconstruction cements | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3006.50.00 | - First-aid boxes and kits | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3006.60.00 | - Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3006.70.00 | - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 3006.91.00 | -- Appliances identifiable for ostomy use | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3006.92.00 | -- Waste pharmaceuticals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 31.01 | Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products. | | | | | | | | | | | | | | | | | | |
| | - Of solely vegetable origin: | | | | | | | | | | | | | | | | | | |
| 3101.00.11 | -- Supplement fertilisers in liquid form, not chemically treated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3101.00.19 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 3101.00.91 | -- Supplement fertilisers in liquid form, not chemically treated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3101.00.99 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 31.02 | Mineral or chemical fertilisers, nitrogenous. | | | | | | | | | | | | | | | | | | |
| 3102.10.00 | - Urea, whether or not in aqueous solution | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: | | | | | | | | | | | | | | | | | | |
| 3102.21.00 | -- Ammonium sulphate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3102.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3102.30.00 | - Ammonium nitrate, whether or not in aqueous solution | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3102.40.00 | - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3102.50.00 | - Sodium nitrate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3102.60.00 | - Double salts and mixtures of calcium nitrate and ammonium nitrate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3102.80.00 | - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3102.90.00 | - Other, including mixtures not specified in the foregoing subheadings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 31.03 | Mineral or chemical fertilisers, phosphatic. | | | | | | | | | | | | | | | | | | |
| 3103.10 | - Superphosphates: | | | | | | | | | | | | | | | | | | |
| 3103.10.10 | -- Feed grade | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3103.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3103.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3103.90.10 | -- Calcined phosphatic fertilisers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3103.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 31.04 | Mineral or chemical fertilisers, potassic. | | | | | | | | | | | | | | | | | | |
| 3104.20.00 | - Potassium chloride | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3104.30.00 | - Potassium sulphate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3104.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 31.05 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg. | | | | | | | | | | | | | | | | | | |
| 3105.10.00 | - Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3105.20.00 | - Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3105.30.00 | - Diammonium hydrogenorthophosphate (diammonium phosphate) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3105.40.00 | - Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: | | | | | | | | | | | | | | | | | | |
| 3105.51.00 | -- Containing nitrates and phosphates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3105.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3105.60.00 | - Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3105.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 32.01 | Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives. | | | | | | | | | | | | | | | | | | |
| 3201.10.00 | - Quebracho extract | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3201.20.00 | - Wattle extract | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3201.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3201.90.10 | -- Gambier | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3201.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 32.02 | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning. | | | | | | | | | | | | | | | | | | |
| 3202.10.00 | - Synthetic organic tanning substances | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3202.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 32.03 | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin. | | | | | | | | | | | | | | | | | | |
| 3203.00.10 | - Of a kind used in the food or drink industries | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3203.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 32.04 | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. | | | | | | | | | | | | | | | | | | |
| | - Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: | | | | | | | | | | | | | | | | | | |
| 3204.11 | -- Disperse dyes and preparations based thereon: | | | | | | | | | | | | | | | | | | |
| 3204.11.10 | --- Crude | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3204.11.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3204.12 | - - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3204.12.10 | --- Acid dyes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3204.12.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3204.13.00 | -- Basic dyes and preparations based thereon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3204.14.00 | -- Direct dyes and preparations based thereon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3204.15.00 | -- Vat dyes (including those usable in that state as pigments) and preparations based thereon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3204.16.00 | -- Reactive dyes and preparations based thereon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3204.17.00 | -- Pigments and preparations based thereon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3204.19.00 | -- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3204.20.00 | - Synthetic organic products of a kind used as fluorescent brightening agents | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3204.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3205.00.00 | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 32.06 | Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined. | | | | | | | | | | | | | | | | | | |
| | - Pigments and preparations based on titanium dioxide: | | | | | | | | | | | | | | | | | | |
| 3206.11 | -- Containing 80% or more by weight of titanium dioxide calculated on the dry matter: | | | | | | | | | | | | | | | | | | |
| 3206.11.10 | --- Pigments | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3206.11.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3206.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 3206.19.10 | --- Pigments | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3206.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3206.20 | - Pigments and preparations based on chromium compounds: | | | | | | | | | | | | | | | | | | |
| 3206.20.10 | -- Chrome yellow, chrome green, molybdate orange or red based on chromium compounds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3206.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other colouring matter and other preparations: | | | | | | | | | | | | | | | | | | |
| 3206.41 | -- Ultramarine and preparations based thereon: | | | | | | | | | | | | | | | | | | |
| 3206.41.10 | --- Preparations | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3206.41.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3206.42 | -- Lithopone and other pigments and preparations based on zinc sulphide: | | | | | | | | | | | | | | | | | | |
| 3206.42.10 | --- Preparations | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3206.42.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3206.49 | -- Other: | | | | | | | | | | | | | | | | | | |
| 3206.49.10 | --- Preparations | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3206.49.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3206.50 | - Inorganic products of a kind used as luminophores: | | | | | | | | | | | | | | | | | | |
| 3206.50.10 | -- Preparations | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3206.50.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 32.07 | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes. | | | | | | | | | | | | | | | | | | |
| 3207.10.00 | - Prepared pigments, prepared opacifiers, prepared colours and similar preparations | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3207.20 | - Vitrifiable enamels and glazes, engobes (slips) and similar preparations: | | | | | | | | | | | | | | | | | | |
| 3207.20.10 | -- Enamel frits | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3207.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3207.30.00 | - Liquid lustres and similar preparations | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3207.40.00 | - Glass frit and other glass, in the form of powder, granules or flakes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 32.08 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter. | | | | | | | | | | | | | | | | | | |
| 3208.10 | - Based on polyesters: -- Varnishes (including lacquers): | | | | | | | | | | | | | | | | | | |
| 3208.10.11 | --- Of a kind used in dentistry | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3208.10.19 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3208.10.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3208.20 | - Based on acrylic or vinyl polymers: -- Anti-fouling or anti-corrosive paints for ships' hulls | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3208.20.40 | -- Varnishes (including lacquers), of a kind used in dentistry | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3208.20.70 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3208.20.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3208.90 | - Other: -- Varnishes (including lacquers), exceeding 100°C heat resistance: | | | | | | | | | | | | | | | | | | |
| 3208.90.11 | --- Of a kind used in dentistry | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3208.90.19 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Varnishes (including lacquers), not exceeding 100° heat resistance: --- Of a kind used in dentistry | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3208.90.21 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3208.90.29 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3208.90.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 32.09 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium. | | | | | | | | | | | | | | | | | | |
| 3209.10 | - Based on acrylic or vinyl polymers: -- Varnishes (including lacquers) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3209.10.10 | -- Leather paints | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3209.10.40 | -- Anti-fouling or anti-corrosive paints for ships' hulls | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3209.10.50 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3209.10.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3209.90.00 | - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 32.10 | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather. | | | | | | | | | | | | | | | | | | |
| | - Varnishes (including lacquers): -- Exceeding 100oC heat-resistance | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3210.00.11 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3210.00.19 | -- Distempers | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3210.00.20 | -- Prepared water pigments of a kind used for finishing leather | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3210.00.30 | -- Polurethane tar coating | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3210.00.50 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3210.00.90 | Prepared driers. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 32.12 | Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale. | | | | | | | | | | | | | | | | | | |
| 3212.10.00 | - Stamping foils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3212.90 | - Other: -- Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels): | | | | | | | | | | | | | | | | | | |

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Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3212.90.11 | --- Aluminium paste | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3212.90.12 | --- Other, for leather | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3212.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - - Dyes and other colouring matter put up in forms or packings for retail sale: | | | | | | | | | | | | | | | | | | |
| 3212.90.21 | --- Of a kind used in the food or drink industries | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3212.90.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 32.13 | Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings. | | | | | | | | | | | | | | | | | | |
| 3213.10.00 | - Colours in sets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3213.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 32.14 | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like. | | | | | | | | | | | | | | | | | | |
| 3214.10.00 | - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3214.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 32.15 | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. | | | | | | | | | | | | | | | | | | |
| | - Printing ink: | | | | | | | | | | | | | | | | | | |
| 3215.11 | --- Black: | | | | | | | | | | | | | | | | | | |
| 3215.11.10 | --- Ultra-violet curable inks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3215.11.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3215.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3215.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3215.90.10 | -- Carbon mass of a kind used to manufacture one-time carbon paper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3215.90.60 | -- Drawing ink and writing ink | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3215.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 33.01 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils. | | | | | | | | | | | | | | | | | | |
| | - Essential oils of citrus fruit: | | | | | | | | | | | | | | | | | | |
| 3301.12.00 | -- Of orange | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3301.13.00 | -- Of lemon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3301.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Essential oils other than those of citrus fruit: | | | | | | | | | | | | | | | | | | |
| 3301.24.00 | -- Of peppermint (<i>Mentha piperita</i>) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3301.25.00 | -- Of other mints | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3301.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Pharmaceutical grade: | | | | | | | | | | | | | | | | | | |
| 3301.29.11 | ---- Of lemon grass, citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3301.29.12 | ---- Of sandalwood | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3301.29.19 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 3301.29.91 | ---- Of lemon grass, citronella, nutmeg, cinnamon, ginger, cardamon, fennel or palmrose | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3301.29.92 | ---- Of sandalwood | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3301.29.99 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3301.30.00 | - Resinoids | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3301.90 | - Other: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3301.90.10 | - Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3301.90.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 33.02 | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. | | | | | | | | | | | | | | | | | | |
| 3302.10 | - Of a kind used in the food or drink industries: | | | | | | | | | | | | | | | | | | |
| 3302.10.10 | - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3302.10.20 | - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3302.10.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3302.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3303.00.00 | Perfumes and toilet waters. | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 33.04 | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. | | | | | | | | | | | | | | | | | | |
| 3304.10.00 | - Lip make-up preparations | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3304.20.00 | - Eye make-up preparations | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3304.30.00 | - Manicure and pedicure preparations | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 3304.91.00 | -- Powders, whether or not compressed | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3304.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 3304.99.10 | --- Face and skin creams and lotions | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3304.99.20 | --- Anti-acne creams | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3304.99.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 33.05 | Preparations for use on the hair. | | | | | | | | | | | | | | | | | | |
| 3305.10.00 | - Shampoos | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3305.20.00 | - Preparations for permanent waving or straightening | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3305.30.00 | - Hair lacquers | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3305.90.00 | - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 33.06 | Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages. | | | | | | | | | | | | | | | | | | |
| 3306.10 | - Dentifrices: | | | | | | | | | | | | | | | | | | |
| 3306.10.10 | -- Prophylactic pastes or powders | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3306.10.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3306.20.00 | - Yarn used to clean between the teeth (dental floss) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3306.90.00 | - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 33.07 | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties. | | | | | | | | | | | | | | | | | | |
| 3307.10.00 | - Pre-shave, shaving or after-shave preparations | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3307.20.00 | - Personal deodorants and antiperspirants | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3307.30.00 | - Perfumed bath salts and other bath preparations | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites: | | | | | | | | | | | | | | | | | | |
| 3307.41.00 | -- "Agarbatti" and other odoriferous preparations which operate by burning | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3307.49 | -- Other: | | | | | | | | | | | | | | | | | | |
| 3307.49.10 | --- Room perfuming preparations | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3307.49.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3307.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3307.90.10 | -- Animal toilet preparations | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3307.90.20 | -- Contact lens solutions | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3307.90.30 | - - Papers and tissues, impregnated or coated with perfume or cosmetics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3307.90.40 | -- Other perfumery or cosmetics, including depilatories | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3307.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 34.01 | Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent. | | | | | | | | | | | | | | | | | | |
| | - Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: | | | | | | | | | | | | | | | | | | |
| 3401.11 | -- For toilet use (including medicated products): | | | | | | | | | | | | | | | | | | |
| 3401.11.10 | --- Medicated products | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 3401.11.20 | --- Bath soap | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 3401.11.30 | --- Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 3401.11.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 3401.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 3401.19.10 | - - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3401.19.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3401.20 | - Soap in other forms: | | | | | | | | | | | | | | | | | | |
| 3401.20.10 | -- Of a kind used for flotation de-inking of recycled paper | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3401.20.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3401.30.00 | - Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 34.02 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. | | | | | | | | | | | | | | | | | | |
| | - Organic surface-active agents, whether or not put up for retail sale: | | | | | | | | | | | | | | | | | | |
| 3402.11 | -- Anionic: | | | | | | | | | | | | | | | | | | |
| 3402.11.10 | --- Sulphated fatty alcohols | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.11.20 | --- Wetting agents of a kind used in the manufacture of herbicides | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.11.90 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.12 | -- Cationic: | | | | | | | | | | | | | | | | | | |
| 3402.12.10 | --- Wetting agents of a kind used in the manufacture of herbicides | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.12.90 | --- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.13.00 | -- Non-ionic | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.19.00 | -- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 3402.20 | - Preparations put up for retail sale: | | | | | | | | | | | | | | | | | | |
| | - - In liquid form: | | | | | | | | | | | | | | | | | | |
| 3402.20.11 | --- Anionic surface active preparations | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3402.20.12 | - - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.20.13 | --- Other surface active preparations | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.20.19 | --- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 3402.20.91 | --- Anionic surface active preparations | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.20.92 | - - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.20.93 | --- Other surface active preparations | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.20.99 | --- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- In liquid form: | | | | | | | | | | | | | | | | | | |
| | --- Anionic surface active preparations: | | | | | | | | | | | | | | | | | | |
| 3402.90.11 | ---- Wetting agents | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.90.12 | ---- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.90.13 | - - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| | --- Other surface active preparations: | | | | | | | | | | | | | | | | | | |
| 3402.90.14 | ---- Wetting agents | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.90.15 | ---- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.90.19 | --- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Anionic surface active preparations: | | | | | | | | | | | | | | | | | | |
| 3402.90.91 | ---- Wetting agents | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.90.92 | ---- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.90.93 | - - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| | --- Other surface active preparations: | | | | | | | | | | | | | | | | | | |
| 3402.90.94 | ---- Wetting agents | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.90.95 | ---- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3402.90.99 | --- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 34.03 | Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals | | | | | | | | | | | | | | | | | | |
| | - Containing petroleum oils or oils obtained from bituminous minerals: | | | | | | | | | | | | | | | | | | |
| 3403.11 | - - Preparations for the treatment of textile materials, leather, furskins or other materials: | | | | | | | | | | | | | | | | | | |
| | --- In liquid form: | | | | | | | | | | | | | | | | | | |
| 3403.11.11 | ---- Lubricating oil preparations | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3403.11.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3403.11.90 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3403.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- In liquid form: | | | | | | | | | | | | | | | | | | |
| 3403.19.11 | ---- Oil for aircraft engines | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3403.19.12 | ---- Other preparations containing silicone oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3403.19.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3403.19.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 3403.91 | - Preparations for the treatment of textile materials, leather, furskins or other materials: | | | | | | | | | | | | | | | | | | |
| | --- In liquid form: | | | | | | | | | | | | | | | | | | |
| 3403.91.11 | ---- Preparations containing silicone oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3403.91.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3403.91.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3403.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- In liquid form: | | | | | | | | | | | | | | | | | | |
| 3403.99.11 | ---- Oil for aircraft engines | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3403.99.12 | ---- Other preparations containing silicone oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3403.99.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3403.99.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 34.04 | Artificial waxes and prepared waxes. | | | | | | | | | | | | | | | | | | |
| 3404.20.00 | - Of poly(oxyethylene) (polyethylene glycol) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3404.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 34.05 | Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04. | | | | | | | | | | | | | | | | | | |
| 3405.10.00 | - Polishes, creams and similar preparations for footwear or leather | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3405.20.00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3405.30.00 | - Polishes and similar preparations for coachwork, other than metal polishes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3405.40 | - Scouring pastes and powders and other scouring preparations: | | | | | | | | | | | | | | | | | | |
| 3405.40.10 | -- Scouring pastes and powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3405.40.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3405.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3405.90.10 | -- Metal polishes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3405.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3406.00.00 | Candles, tapers and the like. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 34.07 | Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate). | | | | | | | | | | | | | | | | | | |
| 3407.00.10 | - Modelling pastes, including those put up for children's amusement | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3407.00.20 | - Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3407.00.30 | - Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 35.01 | Casein, caseinates and other casein derivatives; casein glues. | | | | | | | | | | | | | | | | | | | |
| 3501.10.00 | - Casein | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 3501.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 3501.90.10 | -- Caseinates and other casein derivatives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 3501.90.20 | -- Casein glues | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 35.02 | Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives. | | | | | | | | | | | | | | | | | | | |
| | - Egg albumin: | | | | | | | | | | | | | | | | | | | |
| 3502.11.00 | -- Dried | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 3502.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 3502.20.00 | - Milk albumin, including concentrates of two or more whey proteins | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 3502.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 35.03 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01. | | | | | | | | | | | | | | | | | | | |
| 3503.00.10 | - Glues | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 3503.00.20 | - Gelatin in powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 3503.00.30 | - Isinglass | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 3503.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 35.04 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed. | | | | | | | | | | | | | | | | | | | |
| 3504.00.00 | | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 35.05 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches. | | | | | | | | | | | | | | | | | | | |
| 3505.10 | - Dextrins and other modified starches: | | | | | | | | | | | | | | | | | | | |
| 3505.10.10 | -- Dextrins; soluble or roasted starches | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 3505.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 3505.20.00 | - Glues | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 35.06 | Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg. | | | | | | | | | | | | | | | | | | | |
| 3506.10.00 | - Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 3506.91.00 | -- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | |
| 3506.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | |
| 35.07 | Enzymes; prepared enzymes not elsewhere specified or included. | | | | | | | | | | | | | | | | | | | |
| 3507.10.00 | - Rennet and concentrates thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 3507.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 3601.00.00 | Propellant powders. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | |
| 3602.00.00 | Prepared explosives, other than propellant powders. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | |
| 36.03 | Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators. | | | | | | | | | | | | | | | | | | | |
| 3603.00.10 | - Semi-fuses; elemented caps; signal tubes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | |
| 3603.00.20 | - Safety fuses or detonating fuses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3603.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 36.04 | Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles. | | | | | | | | | | | | | | | | | | |
| 3604.10.00 | - Fireworks | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% |
| 3604.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3604.90.10 | -- Distress signal equipment | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% |
| 3604.90.20 | -- Miniature pyrotechnic munitions and percussion caps for toys | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% |
| 3604.90.90 | -- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% |
| 3605.00.00 | Matches, other than pyrotechnic articles of heading 36.04. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 36.06 | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter. | | | | | | | | | | | | | | | | | | |
| 3606.10.00 | - Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3606.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3606.90.10 | -- Solid or semi-solid fuels, solidified alcohol and similar prepared fuels | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3606.90.20 | -- Lighter flints | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3606.90.30 | -- Other ferro-cerium and other pyrophoric alloys in all forms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3606.90.40 | -- Resin torches, firelighters and the like | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3606.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 37.01 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs. | | | | | | | | | | | | | | | | | | |
| 3701.10.00 | - For X-ray | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3701.20.00 | - Instant print film | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3701.30.00 | - Other plates and film, with any side exceeding 255 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 3701.91.00 | -- For colour photography (polychrome) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3701.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 37.02 | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed. | | | | | | | | | | | | | | | | | | |
| 3702.10.00 | - For X-ray | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other film, without perforations, of a width not exceeding 105 mm: | | | | | | | | | | | | | | | | | | |
| 3702.31.00 | -- For colour photography (polychrome) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.32 | -- Other, with silver halide emulsion: | | | | | | | | | | | | | | | | | | |
| 3702.32.40 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.32.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 3702.39.30 | --- Infra-red transparent film | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.39.50 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.39.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other film, without perforations, of a width exceeding 105 mm: | | | | | | | | | | | | | | | | | | |
| 3702.41 | - - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome): | | | | | | | | | | | | | | | | | | |
| 3702.41.30 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3702.41.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.42 | -- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography: | | | | | | | | | | | | | | | | | | |
| 3702.42.40 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.42.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.43 | -- Of a width exceeding 610 mm and of a length not exceeding 200 m: | | | | | | | | | | | | | | | | | | |
| 3702.43.30 | --- Infra-red transparent film | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.43.50 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.43.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.44 | -- Of a width exceeding 105 mm but not exceeding 610 mm: | | | | | | | | | | | | | | | | | | |
| 3702.44.30 | --- Infra-red transparent film | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.44.50 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.44.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other film, for colour photography (polychrome): | | | | | | | | | | | | | | | | | | |
| 3702.51 | -- Of a width not exceeding 16 mm and of a length not exceeding 14 m: | | | | | | | | | | | | | | | | | | |
| 3702.51.40 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.51.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.52 | -- Of a width not exceeding 16 mm and of a length exceeding 14 m: | | | | | | | | | | | | | | | | | | |
| 3702.52.20 | --- Of a kind suitable for use in cinematography | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.52.50 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.52.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.53 | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides: | | | | | | | | | | | | | | | | | | |
| 3702.53.40 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.53.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.54 | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides: | | | | | | | | | | | | | | | | | | |
| 3702.54.40 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.54.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.55 | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m: | | | | | | | | | | | | | | | | | | |
| 3702.55.20 | --- Of a kind suitable for use in cinematography | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.55.50 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.55.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 3702.56 | -- Of a width exceeding 35 mm: | | | | | | | | | | | | | | | | | | |
| 3702.56.20 | --- Of a kind suitable for use in cinematography | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.56.50 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.56.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 3702.91 | -- Of a width not exceeding 16 mm: | | | | | | | | | | | | | | | | | | |
| 3702.91.40 | --- Infra-red transparent film | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.91.50 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.91.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.93 | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m: | | | | | | | | | | | | | | | | | | |
| 3702.93.40 | --- Infra-red transparent film | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3702.93.50 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.93.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.94 | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m: | | | | | | | | | | | | | | | | | | |
| 3702.94.20 | --- Infra-red transparent film | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.94.40 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.94.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.95 | -- Of a width exceeding 35 mm: | | | | | | | | | | | | | | | | | | |
| 3702.95.20 | --- Of a kind suitable for use in cinematography | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.95.40 | --- Infra-red transparent film | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.95.50 | --- Other, of a length of 120 m or more | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.95.60 | --- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3702.95.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 37.03 | Photographic paper, paperboard and textiles, sensitised, unexposed. | | | | | | | | | | | | | | | | | | |
| 3703.10.00 | - In rolls of a width exceeding 610 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3703.20.00 | - Other, for colour photography (polychrome) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3703.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 37.04 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed. | | | | | | | | | | | | | | | | | | |
| 3704.00.10 | - Plates or film for X-ray | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3704.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 37.05 | Photographic plates, and film, exposed and developed, other than cinematographic film. | | | | | | | | | | | | | | | | | | |
| 3705.10.00 | - For offset reproduction | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3705.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3705.90.10 | -- For X-ray | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3705.90.20 | -- Microfilm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3705.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 37.06 | Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track. | | | | | | | | | | | | | | | | | | |
| 3706.10 | - Of a width of 35 mm or more: | | | | | | | | | | | | | | | | | | |
| 3706.10.10 | -- Newsreels, travelogues, technical and scientific films | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3706.10.30 | -- Other documentary films | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3706.10.40 | -- Other, consisting only of sound track | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3706.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3706.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3706.90.10 | -- Newsreels, travelogues, technical and scientific films | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3706.90.30 | -- Other documentary films | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3706.90.40 | -- Other, consisting only of sound track | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3706.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 37.07 | Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use. | | | | | | | | | | | | | | | | | | |
| 3707.10.00 | - Sensitising emulsions | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3707.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3707.90.10 | -- Flashlight materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3707.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 38.01 | Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures. | | | | | | | | | | | | | | | | | | |
| 3801.10.00 | - Artificial graphite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3801.20.00 | - Colloidal or semi-colloidal graphite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3801.30.00 | - Carbonaceous pastes for electrodes and similar pastes for furnace linings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3801.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.02 | Activated carbon; activated natural mineral products; animal black, including spent animal black. | | | | | | | | | | | | | | | | | | |
| 3802.10.00 | - Activated carbon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3802.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3802.90.10 | -- Activated bauxite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3802.90.20 | -- Activated clays or activated earths | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3802.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3803.00.00 | Tall oil, whether or not refined. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.04 | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03. | | | | | | | | | | | | | | | | | | |
| 3804.00.10 | - Concentrated sulphite lye | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3804.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.05 | Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent. | | | | | | | | | | | | | | | | | | |
| 3805.10.00 | - Gum, wood or sulphate turpentine oils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3805.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.06 | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums. | | | | | | | | | | | | | | | | | | |
| 3806.10.00 | - Rosin and resin acids | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3806.20.00 | - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3806.30 | - Ester gums: | | | | | | | | | | | | | | | | | | |
| 3806.30.10 | -- In blocks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3806.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3806.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3806.90.10 | -- Run gums in blocks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3806.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3807.00.00 | Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.08 | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). | | | | | | | | | | | | | | | | | | |
| 3808.50 | - Goods specified in Subheading Note 1 to this Chapter: | | | | | | | | | | | | | | | | | | |
| | -- Insecticides: | | | | | | | | | | | | | | | | | | |
| 3808.50.11 | -- - Intermediate preparations for the manufacture of insecticides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.50.12 | -- - In the form of mosquito coils or mosquito coil powder | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.50.13 | -- - In aerosol containers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.50.19 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.50.20 | -- Fungicides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.50.30 | -- Herbicides, anti-sprouting products and plant-growth regulators | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3808.50.40 | -- Disinfectants | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 3808.50.91 | --- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.50.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 3808.91 | -- Insecticides: | | | | | | | | | | | | | | | | | | |
| 3808.91.10 | --- Intermediate preparations for the manufacture of insecticides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.91.20 | --- In the form of mosquito coils or mosquito coil powder | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.91.30 | --- In aerosol containers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.91.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.92.00 | -- Fungicides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.93.00 | -- Herbicides, anti-sprouting products and plant-growth regulators | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.94.00 | -- Disinfectants | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 3808.99.10 | --- Wood preservatives, containing insecticides or fungicides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3808.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.09 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 3809.10.00 | - With a basis of amyaceous substances | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 3809.91.00 | -- Of a kind used in the textile or like industries | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3809.92.00 | -- Of a kind used in the paper or like industries | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3809.93.00 | -- Of a kind used in the leather or like industries | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.10 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods. | | | | | | | | | | | | | | | | | | |
| 3810.10.00 | - Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3810.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.11 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils. | | | | | | | | | | | | | | | | | | |
| | - Anti-knock preparations: | | | | | | | | | | | | | | | | | | |
| 3811.11.00 | -- Based on lead compounds | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3811.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Additives for lubricating oils: | | | | | | | | | | | | | | | | | | |
| 3811.21 | -- Containing petroleum oils or oils obtained from bituminous minerals: | | | | | | | | | | | | | | | | | | |
| 3811.21.10 | --- Put up for retail sale | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3811.21.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3811.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 3811.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3811.90.10 | -- Rust preventatives or corrosion inhibitors | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3811.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 38.12 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics. | | | | | | | | | | | | | | | | | | |
| 3812.10.00 | - Prepared rubber accelerators | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3812.20.00 | - Compound plasticisers for rubber or plastics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3812.30 | - Anti-oxidising preparations and other compound stabilisers for rubber or plastics: | | | | | | | | | | | | | | | | | | |
| 3812.30.10 | -- White carbon | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3812.30.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3813.00.00 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3814.00.00 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.15 | Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| | - Supported catalysts: | | | | | | | | | | | | | | | | | | |
| 3815.11.00 | - - With nickel or nickel compounds as the active substance | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3815.12.00 | - - With precious metal or precious metal compounds as the active substance | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3815.19.00 | - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3815.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.16 | Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01. | | | | | | | | | | | | | | | | | | |
| 3816.00.10 | - Refractory cements | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3816.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3817.00.00 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3818.00.00 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3819.00.00 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3820.00.00 | Anti-freezing preparations and prepared de-icing fluids. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.21 | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. | | | | | | | | | | | | | | | | | | |
| 3821.00.10 | - Prepared culture media for the development of micro-organisms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3821.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.22 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials. | | | | | | | | | | | | | | | | | | |
| 3822.00.10 | - Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3822.00.20 | - Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3822.00.30 | - Sterilisation indicator strips and tapes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 3822.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.23 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. | | | | | | | | | | | | | | | | | | |
| | - Industrial monocarboxylic fatty acids; acid oils from refining: | | | | | | | | | | | | | | | | | | |
| 3823.11.00 | -- Stearic acid | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3823.12.00 | -- Oleic acid | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3823.13.00 | -- Tall oil fatty acids | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3823.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 3823.19.10 | -- - Acid oils from refining | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3823.19.90 | -- - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3823.70 | - Industrial fatty alcohols: | | | | | | | | | | | | | | | | | | |
| 3823.70.10 | -- In the form of wax | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3823.70.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 38.24 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 3824.10.00 | - Prepared binders for foundry moulds or cores | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 3824.30.00 | - Non-agglomerated metal carbides mixed together or with metallic binders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3824.40.00 | - Prepared additives for cements, mortars or concretes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3824.50.00 | - Non-refractory mortars and concretes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3824.60.00 | - Sorbitol other than that of subheading 2905.44 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Mixtures containing halogenated derivatives of methane, ethane or propane: | | | | | | | | | | | | | | | | | | |
| 3824.71.00 | -- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3824.72.00 | -- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3824.73.00 | -- - Containing hydrobromofluorocarbons (HBFCs) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3824.74.00 | -- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3824.75.00 | -- - Containing carbon tetrachloride | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3824.76.00 | -- - Containing 1,1,1-trichloroethane (methyl chloroform) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3824.77.00 | -- - Containing bromomethane (methyl bromide) or bromochloromethane | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3824.78.00 | -- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3824.79.00 | -- - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate: | | | | | | | | | | | | | | | | | | |
| 3824.81.00 | -- - Containing oxirane (ethylene oxide) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3824.82.00 | -- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3824.83.00 | -- Containing tris(2,3-dibromopropyl) phosphate | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3824.90 | -- Other: | | | | | | | | | | | | | | | | | | |
| 3824.90.10 | -- Ink removers, stencil correctors and other correcting fluids, put up in packings for retail sale | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3824.90.20 | -- Mixtures of chemicals, of a kind used in the manufacture of foodstuff | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3824.90.30 | -- Copying pastes with a basis of gelatine, whether presented in bulk or ready for use (for example, on a paper or textile backing) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3824.90.40 | -- Composite inorganic solvents | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3824.90.50 | -- Acetone oil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3824.90.60 | -- Preparations or mixtures containing monosodium glutamate | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3824.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 38.25 | Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter. | | | | | | | | | | | | | | | | | | |
| 3825.10.00 | -- Municipal waste | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3825.20.00 | -- Sewage sludge | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3825.30.00 | -- Clinical waste | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| | -- Waste organic solvents: | | | | | | | | | | | | | | | | | | |
| 3825.41.00 | -- Halogenated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3825.49.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3825.50.00 | -- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| | -- Other wastes from chemical or allied industries: | | | | | | | | | | | | | | | | | | |
| 3825.61.00 | -- Mainly containing organic constituents | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3825.69.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3825.90.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 39.01 | Polymers of ethylene, in primary forms. | | | | | | | | | | | | | | | | | | |
| 3901.10 | -- Polyethylene having a specific gravity of less than 0.94: | | | | | | | | | | | | | | | | | | |
| 3901.10.30 | -- In the form of liquids or pastes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3901.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3901.20.00 | -- Polyethylene having a specific gravity of 0.94 or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3901.30 | -- Ethylene-vinyl acetate copolymers: | | | | | | | | | | | | | | | | | | |
| 3901.30.30 | -- In the form of liquids or pastes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3901.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3901.90 | -- Other: | | | | | | | | | | | | | | | | | | |
| 3901.90.30 | -- In the form of liquids or pastes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3901.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 39.02 | Polymers of propylene or of other olefins, in primary forms. | | | | | | | | | | | | | | | | | | |
| 3902.10 | -- Polypropylene: | | | | | | | | | | | | | | | | | | |
| 3902.10.10 | -- Powder | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3902.10.20 | -- Granules | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3902.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3902.20 | -- Polyisobutylene: | | | | | | | | | | | | | | | | | | |
| 3902.20.30 | -- In the form of liquids or pastes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3902.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3902.30 | -- Propylene copolymers: | | | | | | | | | | | | | | | | | | |
| 3902.30.30 | -- In the form of liquids or pastes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3902.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3902.90 | -- Other: | | | | | | | | | | | | | | | | | | |
| 3902.90.30 | -- In the form of liquids or pastes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 3902.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 39.03 | Polymers of styrene, in primary forms. | | | | | | | | | | | | | | | | | | |
| | -- Polystyrene: | | | | | | | | | | | | | | | | | | |
| 3903.11.00 | -- Expandible | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 3903.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3903.20 | - Styrene-acrylonitrile (SAN) copolymers: | | | | | | | | | | | | | | | | | | |
| 3903.20.30 | -- In dispersion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3903.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3903.30 | - Acrylonitrile-butadiene-styrene (ABS) copolymers: | | | | | | | | | | | | | | | | | | |
| 3903.30.30 | -- In dispersion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3903.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3903.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3903.90.30 | -- In dispersion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3903.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.04 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms. | | | | | | | | | | | | | | | | | | |
| 3904.10 | - Poly(vinyl chloride), not mixed with any other substances: | | | | | | | | | | | | | | | | | | |
| 3904.10.10 | -- Homopolymers, suspension type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3904.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other poly(vinyl chloride): | | | | | | | | | | | | | | | | | | |
| 3904.21.00 | -- Non-plasticised | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3904.22.00 | -- Plasticised | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3904.30.00 | - Vinyl chloride-vinyl acetate copolymers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3904.40.00 | - Other vinyl chloride copolymers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3904.50 | - Vinylidene chloride polymers: | | | | | | | | | | | | | | | | | | |
| 3904.50.40 | -- In dispersion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3904.50.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Fluoro-polymers: | | | | | | | | | | | | | | | | | | |
| 3904.61.00 | -- Polytetrafluoroethylene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3904.69 | -- Other: | | | | | | | | | | | | | | | | | | |
| 3904.69.30 | --- In dispersion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3904.69.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3904.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3904.90.30 | -- In dispersion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3904.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.05 | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms. | | | | | | | | | | | | | | | | | | |
| | - Poly(vinyl acetate): | | | | | | | | | | | | | | | | | | |
| 3905.12.00 | -- In aqueous dispersion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3905.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Vinyl acetate copolymers: | | | | | | | | | | | | | | | | | | |
| 3905.21.00 | -- In aqueous dispersion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3905.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3905.30 | - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups: | | | | | | | | | | | | | | | | | | |
| 3905.30.10 | -- In dispersion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3905.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 3905.91.00 | -- Copolymers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3905.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.06 | Acrylic polymers in primary forms. | | | | | | | | | | | | | | | | | | |
| 3906.10 | - Poly(methyl methacrylate): | | | | | | | | | | | | | | | | | | |
| 3906.10.10 | -- In dispersion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3906.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3906.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- Copolymers: | | | | | | | | | | | | | | | | | | |
| 3906.90.11 | --- In dispersion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3906.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 3906.90.91 | --- In dispersion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3906.90.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 39.07 | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. | | | | | | | | | | | | | | | | | | |
| 3907.10.00 | - Polyacetals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3907.20.00 | - Other polyethers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3907.30 | - Epoxide resins: | | | | | | | | | | | | | | | | | | |
| 3907.30.20 | -- Powder coatings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3907.30.30 | -- In liquid or paste form | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3907.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3907.40.00 | - Polycarbonates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3907.50.00 | - Alkyd resins | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3907.60 | - Poly(ethylene terephthalate): | | | | | | | | | | | | | | | | | | |
| 3907.60.10 | -- In dispersion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3907.60.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3907.70.00 | - Poly(lactic acid) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3907.91 | - Other polyesters: | | | | | | | | | | | | | | | | | | |
| 3907.91 | -- Unsaturated: | | | | | | | | | | | | | | | | | | |
| 3907.91.20 | --- In chip form | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3907.91.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3907.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 3907.99.40 | --- Polyester based powder coatings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3907.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.08 | Polyamides in primary forms. | | | | | | | | | | | | | | | | | | |
| 3908.10 | - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12: | | | | | | | | | | | | | | | | | | |
| 3908.10.10 | -- Polyamide-6 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3908.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3908.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.09 | Amino-resins, phenolic resins and polyurethanes, in primary forms. | | | | | | | | | | | | | | | | | | |
| 3909.10 | - Urea resins; thiourea resins: | | | | | | | | | | | | | | | | | | |
| 3909.10.10 | -- Moulding compounds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3909.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3909.20 | - Melamine resins: | | | | | | | | | | | | | | | | | | |
| 3909.20.10 | -- Moulding compounds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3909.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3909.30 | - Other amino-resins: | | | | | | | | | | | | | | | | | | |
| 3909.30.10 | -- Moulding compounds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3909.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3909.40 | - Phenolic resins: | | | | | | | | | | | | | | | | | | |
| 3909.40.10 | -- Moulding compounds other than phenol formaldehyde | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3909.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3909.50.00 | - Polyurethanes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.10 | Silicones in primary forms. | | | | | | | | | | | | | | | | | | |
| 3910.00.20 | - In dispersion or in the form of solutions | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3910.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.11 | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms. | | | | | | | | | | | | | | | | | | |
| 3911.10 | - Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: | | | | | | | | | | | | | | | | | | |
| 3911.10.10 | -- In the form of liquids or pastes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3911.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3911.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.12 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms. | | | | | | | | | | | | | | | | | | |
| | - Cellulose acetates: | | | | | | | | | | | | | | | | | | |

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|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3912.11.00 | -- Non-plasticised | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3912.12.00 | -- Plasticised | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3912.20 | - Cellulose nitrates (including collodions): | | | | | | | | | | | | | | | | | | |
| | -- Non-plasticised: | | | | | | | | | | | | | | | | | | |
| 3912.20.11 | --- Water-based semi-finished nitrocellulose | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3912.20.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3912.20.20 | -- Plasticised | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Cellulose ethers: | | | | | | | | | | | | | | | | | | |
| 3912.31.00 | -- Carboxymethylcellulose and its salts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3912.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3912.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3912.90.20 | -- In the form of granules | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3912.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.13 | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms. | | | | | | | | | | | | | | | | | | |
| 3913.10.00 | - Alginic acid, its salts and esters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3913.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.14 | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms. | | | | | | | | | | | | | | | | | | |
| 3914.00.10 | - Of a kind used in separating mercury or other metals from waste water | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3914.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.15 | Waste, parings and scrap, of plastics. | | | | | | | | | | | | | | | | | | |
| 3915.10.00 | - Of polymers of ethylene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3915.20.00 | - Of polymers of styrene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3915.30.00 | - Of polymers of vinyl chloride | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3915.90 | - Of other plastics: | | | | | | | | | | | | | | | | | | |
| 3915.90.10 | -- Of copolymers of vinyl acetate and vinyl chloride in which the vinyl acetate monomer predominates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3915.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.16 | Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics. | | | | | | | | | | | | | | | | | | |
| 3916.10 | - Of polymers of ethylene: | | | | | | | | | | | | | | | | | | |
| 3916.10.10 | -- Monofilament | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3916.10.20 | -- Rods, sticks and profile shapes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3916.20 | - Of polymers of vinyl chloride: | | | | | | | | | | | | | | | | | | |
| 3916.20.10 | -- Monofilament | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3916.20.20 | -- Rods, sticks and profile shapes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3916.90 | - Of other plastics: | | | | | | | | | | | | | | | | | | |
| 3916.90.40 | -- Of hardened proteins | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3916.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.17 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. | | | | | | | | | | | | | | | | | | |
| 3917.10 | - Artificial guts (sausage casings) of hardened protein or of cellulosic materials: | | | | | | | | | | | | | | | | | | |
| 3917.10.10 | -- Of hardened proteins | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3917.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | - Tubes, pipes and hoses, rigid: | | | | | | | | | | | | | | | | | | |
| 3917.21.00 | -- Of polymers of ethylene | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3917.22.00 | -- Of polymers of propylene | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3917.23.00 | -- Of polymers of vinyl chloride | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3917.29.00 | -- Of other plastics | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other tubes, pipes and hoses: | | | | | | | | | | | | | | | | | | |
| 3917.31.00 | -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3917.32 | - - Other, not reinforced or otherwise combined with other materials, without fittings: | | | | | | | | | | | | | | | | | | |
| 3917.32.10 | - - - Sausage or ham casings | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3917.32.90 | - - - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3917.33.00 | - - Other, not reinforced or otherwise combined with other materials, with fittings | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3917.39.00 | - - Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3917.40.00 | - Fittings | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.18 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter. | | | | | | | | | | | | | | | | | | |
| 3918.10 | - Of polymers of vinyl chloride: | | | | | | | | | | | | | | | | | | |
| | - - Floor coverings: | | | | | | | | | | | | | | | | | | |
| 3918.10.11 | - - - Tiles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3918.10.19 | - - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3918.10.90 | - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3918.90 | - Of other plastics: | | | | | | | | | | | | | | | | | | |
| | - - Floor coverings: | | | | | | | | | | | | | | | | | | |
| 3918.90.11 | - - - Tiles, of polyethylene | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3918.90.13 | - - - Other, of polyethylene | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3918.90.19 | - - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - - Other: | | | | | | | | | | | | | | | | | | |
| 3918.90.91 | - - - Of polyethylene | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3918.90.99 | - - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.19 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. | | | | | | | | | | | | | | | | | | |
| 3919.10 | - In rolls of a width not exceeding 20 cm: | | | | | | | | | | | | | | | | | | |
| 3919.10.10 | - - Of polymers of vinyl chloride | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | - - Of polyethylene: | | | | | | | | | | | | | | | | | | |
| 3919.10.21 | - - - Tape of a kind used in the manufacture of telephonic or electric wires | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3919.10.29 | - - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3919.10.90 | - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3919.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3919.90.10 | - - Of polymers of vinyl chloride | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3919.90.90 | - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.20 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. | | | | | | | | | | | | | | | | | | |
| 3920.10.00 | - Of polymers of ethylene | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.20.00 | - Of polymers of propylene | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.30 | - Of polymers of styrene: | | | | | | | | | | | | | | | | | | |
| 3920.30.10 | - - Of a kind used as an adhesive by melting | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.30.90 | - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of polymers of vinyl chloride: | | | | | | | | | | | | | | | | | | |
| 3920.43.00 | - - Containing by weight not less than 6% of plasticisers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.49.00 | - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of acrylic polymers: | | | | | | | | | | | | | | | | | | |
| 3920.51.00 | - - Of poly(methyl methacrylate) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.59.00 | - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: | | | | | | | | | | | | | | | | | | |
| 3920.61.00 | - - Of polycarbonates | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.62 | - - Of poly(ethylene terephthalate): | | | | | | | | | | | | | | | | | | |
| 3920.62.10 | - - - Film | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.62.90 | - - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.63.00 | - - Of unsaturated polyesters | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
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Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3920.69.00 | -- Of other polyesters | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of cellulose or its chemical derivatives: | | | | | | | | | | | | | | | | | | |
| 3920.71 | -- Of regenerated cellulose: | | | | | | | | | | | | | | | | | | |
| 3920.71.10 | --- Cellophane film | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.71.20 | --- Viscose tear-off ribbon; foil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.71.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.73.00 | -- Of cellulose acetate | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.79.00 | -- Of other cellulose derivatives | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of other plastics: | | | | | | | | | | | | | | | | | | |
| 3920.91 | -- Of poly(vinyl butyral): | | | | | | | | | | | | | | | | | | |
| 3920.91.10 | --- Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.91.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.92 | -- Of polyamides: | | | | | | | | | | | | | | | | | | |
| 3920.92.10 | --- Of polyamide-6 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.92.20 | --- Of a kind used as an adhesive by melting | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.92.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.93 | -- Of amino-resins: | | | | | | | | | | | | | | | | | | |
| 3920.93.10 | --- Of a kind used as an adhesive by melting | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.93.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.94 | -- Of phenolic resins: | | | | | | | | | | | | | | | | | | |
| 3920.94.10 | --- Phenol formaldehyde (bakelite) sheets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.94.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3920.99.00 | -- Of other plastics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.21 | Other plates, sheets, film, foil and strip, of plastics. | | | | | | | | | | | | | | | | | | |
| | - Cellular: | | | | | | | | | | | | | | | | | | |
| 3921.11 | -- Of polymers of styrene: | | | | | | | | | | | | | | | | | | |
| 3921.11.10 | --- Plates and sheets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3921.11.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 3921.12.00 | -- Of polymers of vinyl chloride | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3921.13.00 | -- Of polyurethanes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3921.14 | -- Of regenerated cellulose: | | | | | | | | | | | | | | | | | | |
| 3921.14.10 | --- Plates and sheets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3921.14.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3921.19 | -- Of other plastics: | | | | | | | | | | | | | | | | | | |
| 3921.19.10 | --- Plates and sheets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3921.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3921.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3921.90.20 | -- Plates and sheets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3921.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.22 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. | | | | | | | | | | | | | | | | | | |
| 3922.10.00 | - Baths, shower-baths, sinks and wash-basins | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3922.20 | - Lavatory seats and covers: | | | | | | | | | | | | | | | | | | |
| 3922.20.10 | -- Lavatory covers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3922.20.20 | -- Lavatory seats | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3922.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- Flushing water closets (lavatory pans), urinals or flushing cisterns: | | | | | | | | | | | | | | | | | | |
| 3922.90.11 | --- Parts of flushing cisterns | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3922.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3922.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.23 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. | | | | | | | | | | | | | | | | | | |
| 3923.10.00 | - Boxes, cases, crates and similar articles | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Sacks and bags (including cones): | | | | | | | | | | | | | | | | | | |
| 3923.21 | -- Of polymers of ethylene: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 3923.21.10 | --- Aseptic bags reinforced with aluminium foil (other than retort pouches) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3923.21.90 | --- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 3923.29.00 | -- Of other plastics | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 3923.30 | - Carboys, bottles, flasks and similar articles: | | | | | | | | | | | | | | | | | | |
| 3923.30.10 | -- Toothpaste tubes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3923.30.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3923.40.00 | - Spools, cops, bobbins and similar supports | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3923.50.00 | - Stoppers, lids, caps and other closures | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3923.90.00 | - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 39.24 | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. | | | | | | | | | | | | | | | | | | |
| 3924.10.00 | - Tableware and kitchenware | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3924.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3924.90.10 | -- Bed pans, urinals (portable type) or chamber-pots | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3924.90.90 | -- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 39.25 | Builders' ware of plastics, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 3925.10.00 | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3925.20.00 | - Doors, windows and their frames and thresholds for doors | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3925.30.00 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3925.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 39.26 | Other articles of plastics and articles of other materials of headings 39.01 to 39.14. | | | | | | | | | | | | | | | | | | |
| 3926.10.00 | - Office or school supplies | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.20 | - Articles of apparel and clothing accessories (including gloves, mittens and mitts): | | | | | | | | | | | | | | | | | | |
| 3926.20.60 | -- Articles of apparel used for protection from chemical substances, radiation or fire | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.30.00 | - Fittings for furniture, coachwork or the like | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.40.00 | - Statuettes and other ornamental articles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 3926.90.10 | -- Floats for fishing nets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.90.20 | -- Fans and hand screens, frames and handles therefor, and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Hygienic, medical and surgical articles: | | | | | | | | | | | | | | | | | | |
| 3926.90.32 | --- Plastic moulds with denture imprints | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.90.39 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Safety and protective devices: | | | | | | | | | | | | | | | | | | |
| 3926.90.41 | --- Police shields | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.90.42 | --- Protective masks and similar articles for use in welding and similar work | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.90.44 | --- Life saving cushions for the protection of persons falling from heights | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.90.45 | --- Reflected light nails | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.90.49 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Articles for industrial uses: | | | | | | | | | | | | | | | | | | |
| 3926.90.53 | --- Transmission or conveyor belts or belting | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.90.55 | --- Plastic J-hooks or bunch blocks for detonators | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.90.59 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.90.60 | -- Poultry feeders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.90.70 | -- Corset busks and similar supports for articles of apparel or clothing accessories | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.90.80 | -- Cards for jewellery or small objects of personal adornment; beads; shoe lasts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 3926.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 40.01 | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. | | | | | | | | | | | | | | | | | | |
| 4001.10 | - Natural rubber latex, whether or not pre-vulcanised: | | | | | | | | | | | | | | | | | | |
| | -- Exceeding 0.5% ammonia content: | | | | | | | | | | | | | | | | | | |
| 4001.10.11 | --- Centrifuge concentrate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.10.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Not exceeding 0.5% ammonia content: | | | | | | | | | | | | | | | | | | |
| 4001.10.21 | --- Centrifuge concentrate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.10.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Natural rubber in other forms: | | | | | | | | | | | | | | | | | | |
| 4001.21 | -- Smoked sheets: | | | | | | | | | | | | | | | | | | |
| 4001.21.10 | --- RSS Grade 1 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.21.20 | --- RSS Grade 2 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.21.30 | --- RSS Grade 3 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.21.40 | --- RSS Grade 4 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.21.50 | --- RSS Grade 5 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.21.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.22 | -- Technically specified natural rubber (TSNR): | | | | | | | | | | | | | | | | | | |
| 4001.22.10 | --- TSNR 10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.22.20 | --- TSNR 20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.22.30 | --- TSNR L | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.22.40 | --- TSNR CV | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.22.50 | --- TSNR GP | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.22.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4001.29.10 | --- Air-dried sheets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.29.20 | --- Latex crepes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.29.30 | --- Sole crepes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.29.40 | --- Remilled crepes, including flat bark crepes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.29.50 | --- Other crepes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.29.60 | --- Superior processing rubber | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.29.70 | --- Skim rubber | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.29.80 | --- Scrap (tree, earth or smoked) and cup lump | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.30 | - Balata, gutta-percha, guayule, chicle and similar natural gums: | | | | | | | | | | | | | | | | | | |
| | -- Jelutong: | | | | | | | | | | | | | | | | | | |
| 4001.30.11 | --- In primary forms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.30.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 4001.30.91 | --- In primary forms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4001.30.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 40.02 | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip. | | | | | | | | | | | | | | | | | | |
| | - Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): | | | | | | | | | | | | | | | | | | |
| 4002.11.00 | -- Latex | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.20.00 | - Butadiene rubber (BR) | | | | | | | | | | | | | | | | | | |
| | - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): | | | | | | | | | | | | | | | | | | |
| 4002.31.00 | -- Isobutene-isoprene (butyl) rubber (IIR) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Chloroprene (chlorobutadiene) rubber (CR): | | | | | | | | | | | | | | | | | | |
| 4002.41.00 | -- Latex | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Acrylonitrile-butadiene rubber (NBR): | | | | | | | | | | | | | | | | | | |

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Lao PDR**

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|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4002.51.00 | -- Latex | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.60 | - Isoprene rubber (IR): | | | | | | | | | | | | | | | | | | |
| 4002.60.10 | -- In primary forms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.60.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.70.00 | - Ethylene-propylene-non-conjugated diene rubber (EPDM) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.80 | - Mixtures of any product of heading 40.01 with any product of this heading: | | | | | | | | | | | | | | | | | | |
| 4002.80.10 | -- Mixtures of natural rubber latex with synthetic rubber latex | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.80.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.91 | -- Latex: | | | | | | | | | | | | | | | | | | |
| 4002.91.10 | -- Of poly(methyl-methacrylate) graft natural rubber | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.91.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4002.99.10 | --- Of poly(methyl-methacrylate) graft natural rubber | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4002.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4003.00.00 | Reclaimed rubber in primary forms or in plates, sheets or strip. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4004.00.00 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 40.05 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. | | | | | | | | | | | | | | | | | | |
| 4005.10.00 | - Compounded with carbon black or silica | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4005.20.00 | - Solutions; dispersions other than those of subheading 4005.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 4005.91.00 | -- Plates, sheets and strip | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4005.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 40.06 | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber. | | | | | | | | | | | | | | | | | | |
| 4006.10.00 | - "Camel-back" strips for retreading rubber tyres | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4006.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4007.00.00 | Vulcanised rubber thread and cord. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 40.08 | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber. | | | | | | | | | | | | | | | | | | |
| | - Of cellular rubber: | | | | | | | | | | | | | | | | | | |
| 4008.11.00 | -- Plates, sheets and strip | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4008.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of non-cellular rubber: | | | | | | | | | | | | | | | | | | |
| 4008.21.00 | -- Plates, sheets and strip | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4008.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 40.09 | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). | | | | | | | | | | | | | | | | | | |
| | - Not reinforced or otherwise combined with other materials: | | | | | | | | | | | | | | | | | | |
| 4009.11.00 | -- Without fittings | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 4009.12.00 | -- With fittings | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| | - Reinforced or otherwise combined only with metal: | | | | | | | | | | | | | | | | | | |
| 4009.21 | -- Without fittings: | | | | | | | | | | | | | | | | | | |
| 4009.21.10 | --- Mining slurry suction and discharge hoses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 4009.21.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 4009.22 | -- With fittings: | | | | | | | | | | | | | | | | | | |
| 4009.22.10 | --- Mining slurry suction and discharge hoses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 4009.22.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Reinforced or otherwise combined only with textile materials: | | | | | | | | | | | | | | | | | | |
| 4009.31 | -- Without fittings: | | | | | | | | | | | | | | | | | | |
| 4009.31.10 | --- Mining slurry suction and discharge hoses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4009.31.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4009.32 | -- With fittings: | | | | | | | | | | | | | | | | | | |
| 4009.32.10 | --- Mining slurry suction and discharge hoses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4009.32.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Reinforced or otherwise combined with other materials: | | | | | | | | | | | | | | | | | | |
| 4009.41 | -- Without fittings: | | | | | | | | | | | | | | | | | | |
| 4009.41.10 | --- Mining slurry suction and discharge hoses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4009.41.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4009.42 | -- With fittings: | | | | | | | | | | | | | | | | | | |
| 4009.42.10 | --- Mining slurry suction and discharge hoses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4009.42.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 40.10 | Conveyor or transmission belts or belting, of vulcanised rubber. | | | | | | | | | | | | | | | | | | |
| | - Conveyor belts or belting: | | | | | | | | | | | | | | | | | | |
| 4010.11 | -- Reinforced only with metal: | | | | | | | | | | | | | | | | | | |
| 4010.11.10 | --- Of a width exceeding 20 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4010.11.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 4010.12 | -- Reinforced only with textile materials: | | | | | | | | | | | | | | | | | | |
| 4010.12.10 | --- Of a width exceeding 20 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4010.12.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4010.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4010.19.10 | --- Of a width exceeding 20 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4010.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Transmission belts or belting: | | | | | | | | | | | | | | | | | | |
| 4010.31.00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4010.32.00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4010.33.00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4010.34.00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4010.35.00 | -- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4010.36.00 | -- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4010.39.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 40.11 | New pneumatic tyres, of rubber. | | | | | | | | | | | | | | | | | | |
| 4011.10.00 | - Of a kind used on motor cars (including station wagons and racing cars) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.20 | - Of a kind used on buses or lorries: | | | | | | | | | | | | | | | | | | |
| 4011.20.10 | --- Of a width not exceeding 450mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 4011.20.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 4011.30.00 | - Of a kind used on aircraft | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.40.00 | - Of a kind used on motorcycles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4011.50.00 | - Of a kind used on bicycles - Other, having a "herring-bone" or similar tread: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.61.00 | -- Of a kind used on agricultural or forestry vehicles and machines | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.62.00 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.63.00 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.69.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.92.00 | -- Of a kind used on agricultural or forestry vehicles and machines | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.93.00 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.94 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm: | | | | | | | | | | | | | | | | | | |
| 4011.94.10 | --- Of a kind used on earth moving machinery | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.94.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4011.99.10 | --- Of a kind used on vehicles of Chapter 87 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.99.20 | --- Of a kind used on earth moving machinery | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.99.30 | --- Other, of a width exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4011.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 40.12 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber. | | | | | | | | | | | | | | | | | | |
| | - Retreaded tyres: | | | | | | | | | | | | | | | | | | |
| 4012.11.00 | -- Of a kind used on motor cars (including station wagons and racing cars) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.12 | -- Of a kind used on buses or lorries: | | | | | | | | | | | | | | | | | | |
| 4012.12.10 | --- Of a width not exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.12.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.13.00 | -- Of a kind used on aircraft | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4012.19.10 | --- Of a kind used on motorcycles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.19.20 | --- Of a kind used on bicycles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.19.30 | --- Of a kind used on earth moving machinery | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.19.40 | --- Of a kind used on other vehicles of Chapter 87 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.20 | - Used pneumatic tyres: | | | | | | | | | | | | | | | | | | |
| 4012.20.10 | -- Of a kind used on motor cars (including station wagons, racing cars) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of a kind used on buses or lorries: | | | | | | | | | | | | | | | | | | |
| 4012.20.21 | --- Of a width not exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.20.29 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.20.30 | -- Of a kind used on aircraft | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.20.40 | -- Of a kind used on motorcycles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.20.50 | -- Of a kind used on bicycles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.20.60 | -- Of a kind used on earth moving machinery | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.20.70 | -- Of a kind used on other vehicles of Chapter 87 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 4012.20.91 | --- Buffed tyres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.20.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- Solid tyres: | | | | | | | | | | | | | | | | | | |
| 4012.90.11 | --- Not exceeding 100 mm in external diameter | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4012.90.12 | --- Exceeding 100 mm but not exceeding 250 mm in external diameter | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.90.13 | --- Exceeding 250 mm in external diameter, of a width not exceeding 450 mm, for use on vehicles of heading 87.09 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.90.14 | --- Other solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.90.15 | --- Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.90.16 | --- Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.90.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Cushion tyres: | | | | | | | | | | | | | | | | | | |
| 4012.90.21 | --- Of a width not exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.90.22 | --- Of a width exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.90.29 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.90.70 | -- Replaceable tyre treads of a width not exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.90.80 | -- Tyre flaps | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4012.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 40.13 | Inner tubes, of rubber. | | | | | | | | | | | | | | | | | | |
| 4013.10 | - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries: | | | | | | | | | | | | | | | | | | |
| | -- Of a kind used on motor cars (including station wagons and racing cars): | | | | | | | | | | | | | | | | | | |
| 4013.10.11 | --- Suitable for fitting to tyres of a width not exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4013.10.19 | --- Suitable for fitting to tyres of a width exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of a kind used on buses or lorries: | | | | | | | | | | | | | | | | | | |
| 4013.10.21 | --- Suitable for fitting to tyres of a width not exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4013.10.29 | --- Suitable for fitting to tyres of a width exceeding 450 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4013.20.00 | - Of a kind used on bicycles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4013.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- Of a kind used on earth moving machinery: | | | | | | | | | | | | | | | | | | |
| 4013.90.11 | --- Suitable for fitting to tyres of a width not exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4013.90.19 | --- Suitable for fitting to tyres of a width exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4013.90.20 | -- Of a kind used on motorcycles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of a kind used on other vehicles of Chapter 87: | | | | | | | | | | | | | | | | | | |
| 4013.90.31 | --- Suitable for fitting to tyres of a width not exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4013.90.39 | --- Suitable for fitting to tyres of a width exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4013.90.40 | -- Of a kind used on aircraft | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 4013.90.91 | --- Suitable for fitting to tyres of a width not exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4013.90.99 | --- Suitable for fitting to tyres of a width exceeding 450 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 40.14 | Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber. | | | | | | | | | | | | | | | | | | |
| 4014.10.00 | - Sheath contraceptives | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4014.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 4014.90.10 | -- Teats for feeding bottles and similar articles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4014.90.40 | -- Stoppers for pharmaceutical use | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 4014.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 40.15 | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber. | | | | | | | | | | | | | | | | | | | |
| | - Gloves, mittens and mitts: | | | | | | | | | | | | | | | | | | | |
| 4015.11.00 | -- Surgical | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4015.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4015.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 40.16 | Other articles of vulcanised rubber other than hard rubber. | | | | | | | | | | | | | | | | | | | |
| 4016.10.00 | - Of cellular rubber | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 4016.91 | -- Floor coverings and mats: | | | | | | | | | | | | | | | | | | | |
| 4016.91.10 | --- Mats | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.91.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.92 | -- Erasers: | | | | | | | | | | | | | | | | | | | |
| 4016.92.10 | --- Eraser tips | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.92.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.93 | -- Gaskets, washers and other seals: | | | | | | | | | | | | | | | | | | | |
| 4016.93.10 | --- Packings of a kind used for electrolytic capacitors | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.93.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 4016.94.00 | -- Boat or dock fenders, whether or not inflatable | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.95.00 | -- Other inflatable articles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.99 | -- Other: | | | | | | | | | | | | | | | | | | | |
| | --- Parts and accessories for vehicles of Chapter 87: | | | | | | | | | | | | | | | | | | | |
| 4016.99.11 | ---- For vehicles of heading 87.02, 87.03, 87.04, 87.05 or 87.11 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.99.12 | ---- For vehicles of heading 87.09, 87.13, 87.15 or 87.16 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.99.17 | ---- For bicycles of heading 87.12 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.99.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.99.20 | --- Parts and accessories of rotocutes of heading 88.04 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.99.30 | --- Rubber bands | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - - - Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses: | | | | | | | | | | | | | | | | | | | |
| 4016.99.51 | ---- Rubber rollers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.99.59 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.99.60 | --- Rail pads | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.99.70 | --- Structural bearings including bridge bearings | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.99.80 | --- Rubber grommets and rubber covers for automotive wiring harnesses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4016.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4017.00.00 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 41.01 | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split. | | | | | | | | | | | | | | | | | | | |
| 4101.20.00 | - Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4101.50.00 | - Whole hides and skins, of a weight exceeding 16 kg | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4101.90.00 | - Other, including butts, bends and bellies | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 41.02 | Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter. | | | | | | | | | | | | | | | | | | |
| 4102.10.00 | - With wool on | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Without wool on: | | | | | | | | | | | | | | | | | | |
| 4102.21.00 | -- Pickled | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4102.29.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 41.03 | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter. | | | | | | | | | | | | | | | | | | |
| 4103.20.00 | - Of reptiles | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4103.30.00 | - Of swine | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4103.90.00 | - Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 41.04 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared. | | | | | | | | | | | | | | | | | | |
| | - In the wet state (including wet-blue): | | | | | | | | | | | | | | | | | | |
| 4104.11.00 | -- Full grains, unsplit; grain splits | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4104.19.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - In the dry state (crust): | | | | | | | | | | | | | | | | | | |
| 4104.41.00 | -- Full grains, unsplit; grain splits | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4104.49.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 41.05 | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared. | | | | | | | | | | | | | | | | | | |
| 4105.10.00 | - In the wet state (including wet-blue) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4105.30.00 | - In the dry state (crust) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 41.06 | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared. | | | | | | | | | | | | | | | | | | |
| | - Of goats or kids: | | | | | | | | | | | | | | | | | | |
| 4106.21.00 | -- In the wet state (including wet-blue) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4106.22.00 | -- In the dry state (crust) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of swine: | | | | | | | | | | | | | | | | | | |
| 4106.31.00 | -- In the wet state (including wet-blue) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4106.32.00 | -- In the dry state (crust) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4106.40.10 | -- Vegetable pre-tanned | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4106.40.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 4106.91.00 | -- In the wet state (including wet-blue) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4106.92.00 | -- In the dry state (crust) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 41.07 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14. | | | | | | | | | | | | | | | | | | |
| | - Whole hides and skins: | | | | | | | | | | | | | | | | | | |
| 4107.11.00 | -- Full grains, unsplit | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4107.12.00 | -- Grain splits | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4107.19.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other, including sides: | | | | | | | | | | | | | | | | | | |
| 4107.91.00 | -- Full grains, unsplit | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4107.92.00 | -- Grain splits | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4107.99.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4112.00.00 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 41.13 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14. | | | | | | | | | | | | | | | | | | |
| 4113.10.00 | - Of goats or kids | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4113.20.00 | - Of swine | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4113.30.00 | - Of reptiles | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4113.90.00 | - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 41.14 | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather. | | | | | | | | | | | | | | | | | | |
| 4114.10.00 | - Chamois (including combination chamois) leather | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4114.20.00 | - Patent leather and patent laminated leather; metallised leather | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 41.15 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour. | | | | | | | | | | | | | | | | | | |
| 4115.10.00 | - Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4115.20.00 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4201.00.00 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 42.02 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. | | | | | | | | | | | | | | | | | | |
| | - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: | | | | | | | | | | | | | | | | | | |
| 4202.11 | -- With outer surface of leather, of composition leather or of patent leather: | | | | | | | | | | | | | | | | | | |
| 4202.11.10 | --- Travel goods | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.11.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.12 | -- With outer surface of plastics or of textile materials: | | | | | | | | | | | | | | | | | | |
| 4202.12.10 | --- School satchels | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.12.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4202.19.10 | --- School satchels, of vulcanised fibre | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Handbags, whether or not with shoulder strap, including those without handle: | | | | | | | | | | | | | | | | | | |
| 4202.21.00 | -- With outer surface of leather, of composition leather or of patent leather | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.22.00 | -- With outer surface of plastic sheeting or of textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | - Articles of a kind normally carried in the pocket or in the handbag: | | | | | | | | | | | | | | | | | | |
| 4202.31.00 | -- With outer surface of leather, of composition leather or of patent leather | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.32.00 | -- With outer surface of plastic sheeting or of textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.39.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 4202.91 | -- With outer surface of leather, of composition leather or of patent leather: | | | | | | | | | | | | | | | | | | |
| 4202.91.10 | --- Sports bags | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.91.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.92 | -- With outer surface of plastic sheeting or of textile materials: | | | | | | | | | | | | | | | | | | |
| 4202.92.10 | --- Toilet bags, of plastic sheeting | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.92.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4202.99.10 | --- With outer surface of vulcanised fibre or paperboard | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4202.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather. | | | | | | | | | | | | | | | | | | |
| 4203.10.00 | - Articles of apparel | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Gloves, mittens and mitts: | | | | | | | | | | | | | | | | | | |
| 4203.21.00 | -- Specially designed for use in sports | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4203.29 | -- Other gloves, mittens and mitts: | | | | | | | | | | | | | | | | | | |
| 4203.29.10 | --- Protective work gloves | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 4203.29.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4203.30.00 | - Belts and bandoliers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4203.40.00 | - Other clothing accessories | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 42.05 | Other articles of leather or of composition leather. | | | | | | | | | | | | | | | | | | |
| 4205.00.10 | - Boot laces; mats | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4205.00.20 | - Industrial safety belts and harnesses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4205.00.30 | - Leather strings or chords of a kind used for jewelry or articles of personal adornment | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4205.00.40 | - Other articles of a kind used in machinery or mechanical appliances or for other technical uses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4205.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4206.00.00 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 43.01 | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03. | | | | | | | | | | | | | | | | | | |
| 4301.10.00 | - Of mink, whole, with or without head, tail or paws | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4301.30.00 | - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4301.60.00 | - Of fox, whole, with or without head, tail or paws | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4301.80.00 | - Other furskins, whole, with or without head, tail or paws | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |

**Annex 1
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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4301.90.00 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 43.02 | Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03. | | | | | | | | | | | | | | | | | | |
| | - Whole skins, with or without head, tail or paws, not assembled: | | | | | | | | | | | | | | | | | | |
| 4302.11.00 | -- Of mink | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4302.19.00 | -- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4302.20.00 | - Heads, tails, paws and other pieces or cuttings, not assembled | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4302.30.00 | - Whole skins and pieces or cuttings thereof, assembled | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 43.03 | Articles of apparel, clothing accessories and other articles of furskin. | | | | | | | | | | | | | | | | | | |
| 4303.10.00 | - Articles of apparel and clothing accessories | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4303.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 4303.90.20 | -- Articles for industrial uses | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4303.90.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 43.04 | Artificial fur and articles thereof. | | | | | | | | | | | | | | | | | | |
| 4304.00.10 | - Artificial fur | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4304.00.20 | - Articles for industrial uses | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 4304.00.91 | -- Sports bags | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4304.00.99 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 44.01 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. | | | | | | | | | | | | | | | | | | |
| 4401.10.00 | - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Wood in chips or particles: | | | | | | | | | | | | | | | | | | |
| 4401.21.00 | -- Coniferous | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4401.22.00 | -- Non-coniferous | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4401.30.00 | - Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 44.02 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated. | | | | | | | | | | | | | | | | | | |
| 4402.10.00 | - Of bamboo | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4402.90.00 | - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 44.03 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. | | | | | | | | | | | | | | | | | | |
| 4403.10 | - Treated with paint, stains, creosote or other preservatives: | | | | | | | | | | | | | | | | | | |
| 4403.10.10 | -- Bauilks, sawlogs and veneer logs | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4403.10.90 | -- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4403.20 | - Other, coniferous: | | | | | | | | | | | | | | | | | | |
| 4403.20.10 | -- Bauilks, sawlogs and veneer logs | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4403.20.90 | -- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | - Other, of tropical wood specified in Subheading Note 1 to this Chapter: | | | | | | | | | | | | | | | | | | |
| 4403.41 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau: | | | | | | | | | | | | | | | | | | |
| 4403.41.10 | -- - Bauilks, sawlogs and veneer logs | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4403.41.90 | -- - Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4403.49 | -- Other: | | | | | | | | | | | | | | | | | | |

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|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4403.49.10 | --- Baulks, sawlogs and veneer logs | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4403.49.90 | --- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 4403.91 | -- Of oak (<i>Quercus spp.</i>): | | | | | | | | | | | | | | | | | | |
| 4403.91.10 | --- Baulks, sawlogs and veneer logs | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4403.91.90 | --- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4403.92 | -- Of beech (<i>Fagus spp.</i>): | | | | | | | | | | | | | | | | | | |
| 4403.92.10 | --- Baulks, sawlogs and veneer logs | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4403.92.90 | --- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4403.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4403.99.10 | --- Baulks, sawlogs and veneer logs | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4403.99.90 | --- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 44.04 | Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chinwood and the like. | | | | | | | | | | | | | | | | | | |
| 4404.10.00 | - Coniferous | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4404.20.00 | - Non-coniferous | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 4405.00.00 | Wood wool; wood flour. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 44.06 | Railway or tramway sleepers (cross-ties) of wood. | | | | | | | | | | | | | | | | | | |
| 4406.10.00 | - Not impregnated | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4406.90.00 | - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 44.07 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. | | | | | | | | | | | | | | | | | | |
| 4407.10.00 | - Coniferous | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of tropical wood specified in Subheading Note 1 to this Chapter: | | | | | | | | | | | | | | | | | | |
| 4407.21.00 | -- Mahogany (<i>Swietenia spp.</i>) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.22.00 | -- Virola, Imbuia and Balsa | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.25 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau: | | | | | | | | | | | | | | | | | | |
| 4407.25.10 | --- Dark Red Meranti or Light Red Meranti | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.25.20 | --- Meranti Bakau | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.26.00 | -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.27.00 | -- Sapelli | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.28.00 | -- Iroko | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Jelutong (<i>Dyera spp.</i>): | | | | | | | | | | | | | | | | | | |
| 4407.29.11 | ---- Planed, sanded or end-jointed | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.29.19 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Kapur (<i>Dryobalanops spp.</i>): | | | | | | | | | | | | | | | | | | |
| 4407.29.21 | ---- Planed, sanded or end-jointed | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.29.29 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Kempas (<i>Koompassia spp.</i>): | | | | | | | | | | | | | | | | | | |
| 4407.29.31 | ---- Planed, sanded or end-jointed | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.29.39 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Keruing (<i>Dipterocarpus spp.</i>): | | | | | | | | | | | | | | | | | | |
| 4407.29.41 | ---- Planed, sanded or end-jointed | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.29.49 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Ramin (<i>Gonystylus spp.</i>): | | | | | | | | | | | | | | | | | | |
| 4407.29.51 | ---- Planed, sanded or end-jointed | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.29.59 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Teak (<i>Tectong spp.</i>): | | | | | | | | | | | | | | | | | | |
| 4407.29.61 | ---- Planed, sanded or end-jointed | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.29.69 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.29.70 | --- Balau (<i>Shorea spp.</i>) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.29.80 | --- Mengkulang (<i>Heritiera spp.</i>) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 4407.29.91 | --- Jongkong (Dactylocladus spp.) and Merbau (Intsia spp.), planed, sanded or end-jointed | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.29.92 | --- Jongkong (Dactylocladus spp.) and Merbau (Intsia spp.), other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.29.99 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 4407.91.00 | -- Of oak (<i>Quercus</i> spp.) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.92.00 | -- Of beech (<i>Fagus</i> spp.) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.93.00 | -- Of maple (<i>Acer</i> spp.) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.94.00 | -- Of cherry (<i>Prunus</i> spp.) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.95.00 | -- Of ash (<i>Fraxinus</i> spp.) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4407.99.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 44.08 | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm. | | | | | | | | | | | | | | | | | | |
| 4408.10 | - Coniferous: | | | | | | | | | | | | | | | | | | |
| 4408.10.10 | -- Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4408.10.30 | -- Face veneer sheets | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4408.10.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| | - Of tropical wood specified in Subheading Note 1 to this Chapter: | | | | | | | | | | | | | | | | | | |
| 4408.31.00 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4408.39 | - Other: | | | | | | | | | | | | | | | | | | |
| 4408.39.10 | --- Jelutong wood slats of a kind used for pencil manufacture | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4408.39.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4408.90.00 | - Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 44.09 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. | | | | | | | | | | | | | | | | | | |
| 4409.10.00 | - Coniferous | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| | - Non-coniferous: | | | | | | | | | | | | | | | | | | |
| 4409.21.00 | -- Of bamboo | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4409.29.00 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 44.10 | Particle board, oriented strand board (OSB) and similar board (for example, waterboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. | | | | | | | | | | | | | | | | | | |
| | - Of wood: | | | | | | | | | | | | | | | | | | |
| 4410.11.00 | -- Particle board | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4410.12.00 | -- Oriented strand board (OSB) | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4410.19.00 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4410.90.00 | - Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 44.11 | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances. | | | | | | | | | | | | | | | | | | |
| | - Medium density fibreboard (MDF): | | | | | | | | | | | | | | | | | | |
| 4411.12.00 | -- Of a thickness not exceeding 5 mm | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4411.13.00 | -- Of a thickness exceeding 5 mm but not exceeding 9 mm | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4411.14.00 | -- Of a thickness exceeding 9 mm - Other: | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4411.92.00 | -- Of a density exceeding 0.8 g/cm ³ | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4411.93.00 | -- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4411.94.00 | -- Of a density not exceeding 0.5 g/cm ³ | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 44.12 | Plywood, veneered panels and similar laminated wood. | | | | | | | | | | | | | | | | | | |
| 4412.10.00 | - Of bamboo - Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4412.31.00 | -- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4412.32.00 | -- Other, with at least one outer ply of non-coniferous wood | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4412.39.00 | -- Other - Other: | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4412.94.00 | -- Blockboard, laminboard and battenboard | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4412.99.00 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 4413.00.00 | Densified wood, in blocks, plates, strips or profile shapes. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4414.00.00 | Wooden frames for paintings, photographs, mirrors or similar objects. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 44.15 | Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood. | | | | | | | | | | | | | | | | | | |
| 4415.10.00 | - Cases, boxes, crates, drums and similar packings; cable-drums | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4415.20.00 | - Pallets, box pallets and other load boards; pallet collars | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 44.16 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | | | | | | | | | | | | | | | | | | |
| 4416.00.10 | - Staves | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4416.00.90 | - Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4417.00.00 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 44.18 | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. | | | | | | | | | | | | | | | | | | |
| 4418.10.00 | - Windows, French-windows and their frames | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4418.20.00 | - Doors and their frames and thresholds | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4418.40.00 | - Shuttering for concrete constructional work | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4418.50.00 | - Shingles and shakes | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4418.60.00 | - Posts and beams - Assembled flooring panels: | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4418.71.00 | -- For mosaic floors | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4418.72.00 | -- Other, multilayer | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4418.79.00 | -- Other 4418.90 - Other: | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4418.90.10 | -- Cellular wood panels | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4418.90.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4419.00.00 | Tableware and kitchenware, of wood. | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 44.20 | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4420.10.00 | - Statuettes and other ornaments, of wood | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4420.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 4420.90.10 | -- Wooden articles of furniture not falling in Chapter 94 | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4420.90.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 44.21 | Other articles of wood. | | | | | | | | | | | | | | | | | | |
| 4421.10.00 | - Clothes hangers | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4421.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 4421.90.10 | -- Spools, cops and bobbins, sewing thread reels and the like | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4421.90.20 | -- Match splints | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4421.90.30 | -- Wooden pegs or pins for footwear | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4421.90.40 | -- Candy-sticks, ice-cream sticks and ice-cream spoons | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4421.90.70 | -- Fans and handscreens, frames and handles therefor and parts of such frames and handles | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4421.90.80 | -- Toothpicks | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 4421.90.91 | --- Horse and bullock gear | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4421.90.92 | --- Beads | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4421.90.99 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 45.01 | Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. | | | | | | | | | | | | | | | | | | |
| 4501.10.00 | - Natural cork, raw or simply prepared | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4501.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4502.00.00 | Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 45.03 | Articles of natural cork. | | | | | | | | | | | | | | | | | | |
| 4503.10.00 | - Corks and stoppers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 4503.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 45.04 | Agglomerated cork (with or without a binding substance) and articles of agglomerated cork. | | | | | | | | | | | | | | | | | | |
| 4504.10.00 | - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 4504.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 46.01 | Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). | | | | | | | | | | | | | | | | | | |
| | - Mats, matting and screens of vegetable materials: | | | | | | | | | | | | | | | | | | |
| 4601.21.00 | -- Of bamboo | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4601.22.00 | -- Of rattan | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4601.29.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 4601.92 | -- Of bamboo: | | | | | | | | | | | | | | | | | | |
| 4601.92.10 | --- Plaits and similar products of plaiting materials, whether or not assembled into strips | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4601.92.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4601.93 | -- Of rattan: | | | | | | | | | | | | | | | | | | |
| 4601.93.10 | --- Plaits and similar products of plaiting materials, whether or not assembled into strips | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4601.93.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4601.94 | -- Of other vegetable materials: | | | | | | | | | | | | | | | | | | |
| 4601.94.10 | --- Plaits and similar products of plaiting materials, whether or not assembled into strips | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4601.94.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4601.99 | -- Other: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4601.99.10 | --- Mats and matting | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4601.99.20 | --- Plaits and similar products of plaiting materials, whether or not assembled into strips | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4601.99.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 46.02 | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah. | | | | | | | | | | | | | | | | | | |
| | - Of vegetable materials: | | | | | | | | | | | | | | | | | | |
| 4602.11.00 | -- Of bamboo | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4602.12.00 | -- Of rattan | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4602.19.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4602.90.00 | - Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 4701.00.00 | Mechanical wood pulp. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4702.00.00 | Chemical wood pulp, dissolving grades. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 47.03 | Chemical wood pulp, soda or sulphate, other than dissolving grades. | | | | | | | | | | | | | | | | | | |
| | - Unbleached: | | | | | | | | | | | | | | | | | | |
| 4703.11.00 | -- Coniferous | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4703.19.00 | -- Non-coniferous | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | - Semi-bleached or bleached: | | | | | | | | | | | | | | | | | | |
| 4703.21.00 | -- Coniferous | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4703.29.00 | -- Non-coniferous | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 47.04 | Chemical wood pulp, sulphite, other than dissolving grades. | | | | | | | | | | | | | | | | | | |
| | - Unbleached: | | | | | | | | | | | | | | | | | | |
| 4704.11.00 | -- Coniferous | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4704.19.00 | -- Non-coniferous | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Semi-bleached or bleached: | | | | | | | | | | | | | | | | | | |
| 4704.21.00 | -- Coniferous | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4704.29.00 | -- Non-coniferous | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4705.00.00 | Wood pulp obtained by a combination of mechanical and chemical pulping processes. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 47.06 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. | | | | | | | | | | | | | | | | | | |
| 4706.10.00 | - Cotton linters pulp | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4706.20.00 | - Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4706.30.00 | - Other, of bamboo | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 4706.91.00 | -- Mechanical | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4706.92.00 | -- Chemical | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4706.93.00 | -- Semi-chemical | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 47.07 | Recovered (waste and scrap) paper or paperboard. | | | | | | | | | | | | | | | | | | |
| 4707.10.00 | - Unbleached kraft paper or paperboard or corrugated paper or paperboard | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4707.20.00 | - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4707.30.00 | - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4707.90.00 | - Other, including unsorted waste and scrap | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 48.01 | Newsprint, in rolls or sheets. | | | | | | | | | | | | | | | | | | |
| 4801.00.10 | - Weighing not more than 55g/m2 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4801.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 48.02 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard. | | | | | | | | | | | | | | | | | | |
| 4802.10.00 | - Hand-made paper and paperboard | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4802.20.00 | - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4802.40.00 | - Wallpaper base | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | - Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: | | | | | | | | | | | | | | | | | | |
| 4802.54 | -- Weighing less than 40 g/m ² : | | | | | | | | | | | | | | | | | | |
| 4802.54.10 | --- Carbonising base paper, weighing less than 20 g/m ² , in rolls of more than 15 cm or in rectangular (including square) sheets with one side 36 cm or more and the other side 15 cm or more in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4802.54.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4802.55 | -- Weighing 40 g/m ² or more but not more than 150 g/m ² in rolls: | | | | | | | | | | | | | | | | | | |
| | --- Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks: | | | | | | | | | | | | | | | | | | |
| 4802.55.21 | ---- In rolls of a width of 15 cm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4802.55.29 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4802.55.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4802.56 | -- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: | | | | | | | | | | | | | | | | | | |
| | --- Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks: | | | | | | | | | | | | | | | | | | |
| 4802.56.21 | ---- In rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4802.56.29 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4802.56.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4802.57.00 | -- Other, weighing 40 g/m ² or more but not more than 150 g/m ² | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4802.58 | -- Weighing more than 150 g/m ² : | | | | | | | | | | | | | | | | | | |
| | --- Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks: | | | | | | | | | | | | | | | | | | |
| 4802.58.21 | ---- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4802.58.29 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4802.58.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process: | | | | | | | | | | | | | | | | | | |
| 4802.61 | -- In rolls: | | | | | | | | | | | | | | | | | | |
| 4802.61.10 | --- Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks, in rolls of a width of 15 cm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4802.61.20 | --- Other fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4802.61.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4802.62 | -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: | | | | | | | | | | | | | | | | | | |
| 4802.62.10 | --- Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4802.62.20 | --- Other fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4802.62.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4802.69.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 48.03 | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets. | | | | | | | | | | | | | | | | | | |
| 4803.00.30 | - Of cellulose wadding or of webs of cellulose fibres | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4803.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 48.04 | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03. | | | | | | | | | | | | | | | | | | |
| 4804.11 | -- Kraftliner: | | | | | | | | | | | | | | | | | | |
| 4804.11 | -- Unbleached: | | | | | | | | | | | | | | | | | | |
| 4804.11.10 | --- Of a kind used in the manufacture of gypsum boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.11.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4804.19.10 | --- Of a kind used in the manufacture of gypsum boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.21 | - Sack kraft paper: | | | | | | | | | | | | | | | | | | |
| 4804.21 | -- Unbleached: | | | | | | | | | | | | | | | | | | |
| 4804.21.10 | --- Of a kind used for making cement bags | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.21.91 | --- Other | | | | | | | | | | | | | | | | | | |
| 4804.21.91 | ---- Of a kind used in the manufacture of gypsum boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.21.99 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4804.29.10 | --- Of a kind used in the manufacture of gypsum boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.31 | - Other kraft paper and paperboard weighing 150 g/m ² or less: | | | | | | | | | | | | | | | | | | |
| 4804.31 | -- Unbleached: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4804.31.10 | --- Electrical grade insulating kraft paper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.31.30 | --- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.31.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4804.39.10 | --- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.39.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2: | | | | | | | | | | | | | | | | | | |
| 4804.41 | -- Unbleached: | | | | | | | | | | | | | | | | | | |
| 4804.41.10 | --- Electrical grade insulating kraft paper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.41.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.42.00 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other kraft paper and paperboard weighing 225 g/m ² or more: | | | | | | | | | | | | | | | | | | |
| 4804.51 | -- Unbleached: | | | | | | | | | | | | | | | | | | |
| 4804.51.10 | --- Electrical grade insulating kraft paper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.51.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.52 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process: | | | | | | | | | | | | | | | | | | |
| 4804.52.10 | --- Of a kind used in the manufacture of gypsum boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.52.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4804.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 48.05 | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. | | | | | | | | | | | | | | | | | | |
| | - Fluting paper : | | | | | | | | | | | | | | | | | | |
| 4805.11.00 | -- Semi-chemical fluting paper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.12 | -- Straw fluting paper: | | | | | | | | | | | | | | | | | | |
| 4805.12.10 | --- Weighing more than 150 g/m ² but less than 225 g/m ² | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.12.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4805.19.10 | --- Weighing more than 150 g/m ² but less than 225 g/m ² | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Testliner (recycled liner board): | | | | | | | | | | | | | | | | | | |
| 4805.24.00 | -- Weighing 150 g/m ² or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.25 | -- Weighing more than 150 g/m ² : | | | | | | | | | | | | | | | | | | |
| 4805.25.10 | --- Weighing less than 225 g/m ² | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.25.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.30 | - Sulphite wrapping paper: | | | | | | | | | | | | | | | | | | |
| 4805.30.10 | -- Match box wrapping paper, coloured | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.40.00 | - Filter paper and paperboard | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.50.00 | - Felt paper and paperboard | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 4805.91 | -- Weighing 150 g/m ² or less: | | | | | | | | | | | | | | | | | | |
| 4805.91.10 | --- Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.91.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4805.92 | -- Weighing more than 150 g/m ² but less than 225g/m ² : | | | | | | | | | | | | | | | | | | |
| 4805.92.10 | --- Multi-ply paper and paperboard | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.92.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.93 | -- Weighing 225 g/m ² or more: | | | | | | | | | | | | | | | | | | |
| 4805.93.10 | --- Multi-ply paper and paperboard | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4805.93.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 48.06 | Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets. | | | | | | | | | | | | | | | | | | |
| 4806.10.00 | - Vegetable parchment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4806.20.00 | - Greaseproof papers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4806.30.00 | - Tracing papers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4806.40.00 | - Glassine and other glazed transparent or translucent papers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4807.00.00 | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 48.08 | Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03. | | | | | | | | | | | | | | | | | | |
| 4808.10.00 | - Corrugated paper and paperboard, whether or not perforated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4808.20.00 | - Sack kraft paper, creped or crinkled, whether or not embossed or perforated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4808.30.00 | - Other kraft paper, creped or crinkled, whether or not embossed or perforated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4808.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 4808.90.10 | -- Embossed paper including fancy paper of a kind used for the manufacture of writing, printing, lining or covering paper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4808.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 48.09 | Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets. | | | | | | | | | | | | | | | | | | |
| 4809.20.00 | - Self-copy paper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4809.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 48.10 | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. | | | | | | | | | | | | | | | | | | |
| | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: | | | | | | | | | | | | | | | | | | |
| 4810.13 | -- In rolls: | | | | | | | | | | | | | | | | | | |
| 4810.13.40 | --- Electrocardiograph, ultrasonography, spirometer, electro encephalograph and fetal monitoring papers, of a width of 15 cm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4810.13.50 | --- Other, of a width of 15 cm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4810.13.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 4810.14 | -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: | | | | | | | | | | | | | | | | | | | |
| 4810.14.50 | --- Electrocardiograph, ultrasonography, spirometer, electro encephalograph and fetal monitoring papers, with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4810.14.60 | --- Other, with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4810.14.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4810.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process : | | | | | | | | | | | | | | | | | | | |
| 4810.22 | -- Light-weight coated paper: | | | | | | | | | | | | | | | | | | | |
| 4810.22.30 | --- Electrocardiograph, ultrasonography, spirometer, electro encephalograph and fetal monitoring papers, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4810.22.40 | --- Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4810.22.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4810.29 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 4810.29.40 | --- Electrocardiograph, ultrasonography, spirometer, electro encephalograph and fetal monitoring papers, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4810.29.50 | --- Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4810.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: | | | | | | | | | | | | | | | | | | | |
| 4810.31 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less: | | | | | | | | | | | | | | | | | | | |
| 4810.31.20 | --- Paper used as interleaf material for separating in-process battery plates, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4810.31.30 | --- Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4810.31.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4810.32 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² : | | | | | | | | | | | | | | | | | | | |

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|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4810.32.20 | --- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4810.32.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4810.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4810.39.20 | --- Paper used as interleaf material for separating in-process battery plates, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4810.39.30 | --- Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4810.39.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other paper and paperboard: | | | | | | | | | | | | | | | | | | |
| 4810.92 | -- Multi-ply: | | | | | | | | | | | | | | | | | | |
| 4810.92.10 | --- Grayback board | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4810.92.30 | --- Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4810.92.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4810.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4810.99.20 | --- Paper used as interleaf material for separating in-process battery plates, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4810.99.30 | --- Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4810.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 48.11 | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10. | | | | | | | | | | | | | | | | | | |
| 4811.10 | - Tarred, bituminised or asphalted paper and paperboard: | | | | | | | | | | | | | | | | | | |
| 4811.10.10 | -- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4811.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Gummed or adhesive paper and paperboard: | | | | | | | | | | | | | | | | | | |
| 4811.41 | -- Self-adhesive: | | | | | | | | | | | | | | | | | | |
| 4811.41.10 | --- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4811.41.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4811.49 | -- Other : | | | | | | | | | | | | | | | | | | |
| 4811.49.10 | --- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% |
| 4811.49.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): | | | | | | | | | | | | | | | | | | |
| 4811.51 | -- Bleached, weighing more than 150 g/m ² : | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4811.51.10 | --- Polyethylene coated paperboard of a kind used for the manufacture of papercup bottoms, in rolls of a width of less than 10 cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4811.51.20 | --- Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4811.51.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4811.59 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4811.59.10 | --- Polyethylene coated paperboard of a kind used for the manufacture of papercup bottoms, in rolls of a width of less than 10 cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 4811.59.20 | --- Paper and paperboard covered on both faces with transparent sheets of plastics and with a lining of aluminium foil, for the packaging of liquid food products | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4811.59.30 | --- Other, in rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4811.59.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4811.60 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol: | | | | | | | | | | | | | | | | | | |
| 4811.60.10 | -- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4811.60.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4811.90 | - Other paper, paperboard, cellulose wadding and webs of cellulose fibres: | | | | | | | | | | | | | | | | | | |
| 4811.90.30 | -- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4811.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4812.00.00 | Filter blocks, slabs and plates, of paper pulp. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 48.13 | Cigarette paper, whether or not cut to size or in the form of booklets or tubes. | | | | | | | | | | | | | | | | | | |
| 4813.10.00 | - In the form of booklets or tubes | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4813.20.00 | - In rolls of a width not exceeding 5 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4813.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 48.14 | Wallpaper and similar wall coverings; window transparencies of paper. | | | | | | | | | | | | | | | | | | |
| 4814.10.00 | - "Ingrain" paper | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4814.20.00 | - Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4814.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 48.16 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes. | | | | | | | | | | | | | | | | | | |
| 4816.20.00 | - Self-copy paper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4816.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 48.17 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. | | | | | | | | | | | | | | | | | | |
| 4817.10.00 | - Envelopes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4817.20.00 | - Letter cards, plain postcards and correspondence cards | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4817.30.00 | - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 48.18 | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres. | | | | | | | | | | | | | | | | | | |
| 4818.10.00 | - Toilet paper | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4818.20.00 | - Handkerchiefs, cleansing or facial tissues and towels | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4818.30.00 | - Tablecloths and serviettes | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4818.40 | - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles: | | | | | | | | | | | | | | | | | | |
| | - - Napkins and napkin liners for babies and similar sanitary articles: | | | | | | | | | | | | | | | | | | |
| 4818.40.11 | - - - Napkin liners | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4818.40.19 | - - - Other | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4818.40.20 | - - Sanitary towels, tampons, and similar articles | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4818.50.00 | - Articles of apparel and clothing accessories | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4818.90.00 | - Other | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 48.19 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like. | | | | | | | | | | | | | | | | | | |
| 4819.10.00 | - Cartons, boxes and cases, of corrugated paper or paperboard | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4819.20.00 | - Folding cartons, boxes and cases, of non-corrugated paper or paperboard | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4819.30.00 | - Sacks and bags, having a base of a width of 40 cm or more | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4819.40.00 | - Other sacks and bags, including cones | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4819.50.00 | - Other packing containers, including record sleeves | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4819.60.00 | - Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 48.20 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard. | | | | | | | | | | | | | | | | | | |
| 4820.10.00 | - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4820.20.00 | - Exercise books | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4820.30.00 | - Binders (other than book covers), folders and file covers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4820.40.00 | - Manifold business forms and interleaved carbon sets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4820.50.00 | - Albums for samples or for collections | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 4820.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 48.21 | Paper or paperboard labels of all kinds, whether or not printed. | | | | | | | | | | | | | | | | | | | |
| 4821.10 | - Printed: | | | | | | | | | | | | | | | | | | | |
| 4821.10.10 | -- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| 4821.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| 4821.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 4821.90.10 | -- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| 4821.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| 48.22 | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened). | | | | | | | | | | | | | | | | | | | |
| 4822.10.00 | - Of a kind used for winding textile yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| 4822.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| 48.23 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. | | | | | | | | | | | | | | | | | | | |
| 4823.20.00 | - Filter paper and paperboard | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| 4823.40 | - Rolls, sheets and dials, printed for self-recording apparatus: | | | | | | | | | | | | | | | | | | | |
| 4823.40.10 | -- Cardiograph recording paper | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| 4823.40.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| | - Trays, dishes, plates, cups and the like, of paper or paperboard: | | | | | | | | | | | | | | | | | | | |
| 4823.61.00 | -- Of bamboo | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| 4823.69.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| 4823.70.00 | - Moulded or pressed articles of paper pulp | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| 4823.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 4823.90.10 | -- Cocooning frames for silk-worms | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| 4823.90.20 | -- Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% | |
| 4823.90.30 | -- Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 4823.90.40 | -- Paper tube sets of a kind used for the manufacture of fireworks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 4823.90.50 | -- Kraft paper in rolls of a width of 209 mm of a kind used as wrapper for dynamite sticks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4823.90.60 | -- Punched jacquard cards | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 4823.90.70 | -- Fans and handscreens | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 4823.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 49.01 | Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. | | | | | | | | | | | | | | | | | | | |
| 4901.10.00 | - In single sheets, whether or not folded | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 4901.91.00 | -- Dictionaries and encyclopaedias, and serial instalments thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4901.99 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 4901.99.10 | --- Educational, technical, scientific, historical or cultural books | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 4901.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 49.02 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. | | | | | | | | | | | | | | | | | | | |
| 4902.10.00 | - Appearing at least four times a week | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |

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Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 4902.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4903.00.00 | Children's picture, drawing or colouring books. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4904.00.00 | Music, printed or in manuscript, whether or not bound or illustrated. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 49.05 | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed. | | | | | | | | | | | | | | | | | | |
| 4905.10.00 | - Globes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 4905.91.00 | -- In book form | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4905.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 49.06 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing. | | | | | | | | | | | | | | | | | | |
| 4906.00.10 | - Plans and drawings, including photographic reproductions on sensitised paper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4906.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 49.07 | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title. | | | | | | | | | | | | | | | | | | |
| 4907.00.10 | - Banknotes, being legal tender | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4907.00.20 | - Unused postage, revenue or similar stamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4907.00.40 | - Stock, share or bond certificates and similar documents of title; cheque forms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4907.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 49.08 | Transfers (decalcomanias). | | | | | | | | | | | | | | | | | | |
| 4908.10.00 | - Transfers (decalcomanias), vitrifiable | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4908.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4909.00.00 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4910.00.00 | Calendars of any kind, printed, including calendar blocks. | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 3% |
| 49.11 | Other printed matter, including printed pictures and photographs. | | | | | | | | | | | | | | | | | | |
| 4911.10.00 | - Trade advertising material, commercial catalogues and the like | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 4911.91 | -- Pictures, designs and photographs: | | | | | | | | | | | | | | | | | | |
| 4911.91.20 | --- Wall pictures and diagrams for instructional purposes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4911.91.30 | --- Other printed pictures and photographs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4911.91.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4911.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 4911.99.10 | --- Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4911.99.20 | --- Printed labels for explosives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 4911.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5001.00.00 | Silk-worm cocoons suitable for reeling. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5002.00.00 | Raw silk (not thrown). | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5003.00.00 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock). | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 5004.00.00 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5005.00.00 | Yarn spun from silk waste, not put up for retail sale. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5006.00.00 | Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 50.07 | Woven fabrics of silk or of silk waste. | | | | | | | | | | | | | | | | | | |
| 5007.10.00 | - Fabrics of noil silk | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5007.20.00 | - Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5007.90.00 | - Other fabrics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 51.01 | Wool, not carded or combed. | | | | | | | | | | | | | | | | | | |
| | - Greasy, including fleece-washed wool: | | | | | | | | | | | | | | | | | | |
| 5101.11.00 | -- Shorn wool | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5101.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Degreased, not carbonised: | | | | | | | | | | | | | | | | | | |
| 5101.21.00 | -- Shorn wool | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5101.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5101.30.00 | - Carbonised | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 51.02 | Fine or coarse animal hair, not carded or combed. | | | | | | | | | | | | | | | | | | |
| | - Fine animal hair: | | | | | | | | | | | | | | | | | | |
| 5102.11.00 | -- Of Kashmir (cashmere) goats | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5102.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5102.20.00 | - Coarse animal hair | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 51.03 | Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock. | | | | | | | | | | | | | | | | | | |
| 5103.10.00 | - Noils of wool or of fine animal hair | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5103.20.00 | - Other waste of wool or of fine animal hair | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5103.30.00 | - Waste of coarse animal hair | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5104.00.00 | Garnetted stock of wool or of fine or coarse animal hair. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 51.05 | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments). | | | | | | | | | | | | | | | | | | |
| 5105.10.00 | - Carded wool | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Wool tops and other combed wool: | | | | | | | | | | | | | | | | | | |
| 5105.21.00 | -- Combed wool in fragments | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5105.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Fine animal hair, carded or combed: | | | | | | | | | | | | | | | | | | |
| 5105.31.00 | -- Of Kashmir (cashmere) goats | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5105.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5105.40.00 | - Coarse animal hair, carded or combed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 51.06 | Yarn of carded wool, not put up for retail sale. | | | | | | | | | | | | | | | | | | |
| 5106.10.00 | - Containing 85% or more by weight of wool | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5106.20.00 | - Containing less than 85% by weight of wool | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 51.07 | Yarn of combed wool, not put up for retail sale. | | | | | | | | | | | | | | | | | | |
| 5107.10.00 | - Containing 85% or more by weight of wool | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5107.20.00 | - Containing less than 85% by weight of wool | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 51.08 | Yarn of fine animal hair (carded or combed), not put up for retail sale. | | | | | | | | | | | | | | | | | | |
| 5108.10.00 | - Carded | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5108.20.00 | - Combed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 51.09 | Yarn of wool or of fine animal hair, put up for retail sale. | | | | | | | | | | | | | | | | | | |
| 5109.10.00 | - Containing 85% or more by weight of wool or of fine animal hair | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5109.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5110.00.00 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 51.11 | Woven fabrics of carded wool or of carded fine animal hair. | | | | | | | | | | | | | | | | | | |
| | - Containing 85% or more by weight of wool or of fine animal hair: | | | | | | | | | | | | | | | | | | |
| 5111.11.00 | -- Of a weight not exceeding 300 g/m ² | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5111.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5111.20.00 | - Other, mixed mainly or solely with man-made filaments | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5111.30.00 | - Other, mixed mainly or solely with man-made staple fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5111.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 51.12 | Woven fabrics of combed wool or of combed fine animal hair. | | | | | | | | | | | | | | | | | | |
| | - Containing 85% or more by weight of wool or of fine animal hair: | | | | | | | | | | | | | | | | | | |
| 5112.11.00 | -- Of a weight not exceeding 200 g/m ² | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5112.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5112.20.00 | - Other, mixed mainly or solely with man-made filaments | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5112.30.00 | - Other, mixed mainly or solely with man-made staple fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5112.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5113.00.00 | Woven fabrics of coarse animal hair or of horsehair. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5201.00.00 | Cotton, not carded or combed. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 52.02 | Cotton waste (including yarn waste and garnetted stock). | | | | | | | | | | | | | | | | | | |
| 5202.10.00 | - Yarn waste (including thread waste) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 5202.91.00 | -- Garnetted stock | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5202.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5203.00.00 | Cotton, carded or combed. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 52.04 | Cotton sewing thread, whether or not put up for retail sale. | | | | | | | | | | | | | | | | | | |
| | - Not put up for retail sale: | | | | | | | | | | | | | | | | | | |
| 5204.11.00 | -- Containing 85% or more by weight of cotton | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5204.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5204.20.00 | - Put up for retail sale | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 52.05 | Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale. | | | | | | | | | | | | | | | | | | |
| | - Single yarn, of uncombed fibres: | | | | | | | | | | | | | | | | | | |
| 5205.11.00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.12.00 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.13.00 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.14.00 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.15.00 | -- Measuring less than 125 decitex (exceeding 80 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Single yarn, of combed fibres: | | | | | | | | | | | | | | | | | | |
| 5205.21.00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.22.00 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 5205.23.00 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.24.00 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.26.00 | -- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.27.00 | -- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.28.00 | -- Measuring less than 83.33 decitex (exceeding 120 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Multiple (folded) or cabled yarn, of uncombed fibres: | | | | | | | | | | | | | | | | | | |
| 5205.31.00 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.32.00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.33.00 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.34.00 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.35.00 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Multiple (folded) or cabled yarn, of combed fibres: | | | | | | | | | | | | | | | | | | |
| 5205.41.00 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.42.00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.43.00 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.44.00 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.46.00 | -- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.47.00 | -- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5205.48.00 | -- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 52.06 | Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale. | | | | | | | | | | | | | | | | | | |
| | - Single yarn, of uncombed fibres: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 5206.11.00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.12.00 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.13.00 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.14.00 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.15.00 | -- Measuring less than 125 decitex (exceeding 80 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Single yarn, of combed fibres: | | | | | | | | | | | | | | | | | | |
| 5206.21.00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.22.00 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.23.00 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.24.00 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.25.00 | -- Measuring less than 125 decitex (exceeding 80 metric number) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Multiple (folded) or cabled yarn, of uncombed fibres: | | | | | | | | | | | | | | | | | | |
| 5206.31.00 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.32.00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.33.00 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.34.00 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.35.00 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Multiple (folded) or cabled yarn, of combed fibres: | | | | | | | | | | | | | | | | | | |
| 5206.41.00 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.42.00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.43.00 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.44.00 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5206.45.00 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 52.07 | Cotton yarn (other than sewing thread) put up for retail sale. | | | | | | | | | | | | | | | | | | |
| 5207.10.00 | - Containing 85% or more by weight of cotton | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5207.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 52.08 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m². | | | | | | | | | | | | | | | | | | |
| | - Unbleached: | | | | | | | | | | | | | | | | | | |
| 5208.11.00 | -- Plain weave, weighing not more than 100 g/m2 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.12.00 | -- Plain weave, weighing more than 100 g/m2 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.13.00 | -- 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.19.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Bleached: | | | | | | | | | | | | | | | | | | |
| 5208.21.00 | -- Plain weave, weighing not more than 100 g/m2 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.22.00 | -- Plain weave, weighing more than 100 g/m2 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.23.00 | -- 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.29.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Dyed: | | | | | | | | | | | | | | | | | | |
| 5208.31.00 | -- Plain weave, weighing not more than 100 g/m2 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.32.00 | -- Plain weave, weighing more than 100 g/m2 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.33.00 | -- 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.39.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of yarns of different colours: | | | | | | | | | | | | | | | | | | |
| 5208.41.00 | -- Plain weave, weighing not more than 100 g/m2 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.42.00 | -- Plain weave, weighing more than 100 g/m2 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.43.00 | -- 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.49.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Printed: | | | | | | | | | | | | | | | | | | |
| 5208.51.00 | -- Plain weave, weighing not more than 100 g/m2 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.52.00 | -- Plain weave, weighing more than 100 g/m ² | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5208.59.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 52.09 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m². | | | | | | | | | | | | | | | | | | |
| | - Unbleached: | | | | | | | | | | | | | | | | | | |
| 5209.11.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5209.12.00 | -- 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5209.19.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Bleached: | | | | | | | | | | | | | | | | | | |
| 5209.21.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5209.22.00 | -- 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5209.29.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Dyed: | | | | | | | | | | | | | | | | | | |
| 5209.31.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5209.32.00 | -- 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5209.39.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of yarns of different colours: | | | | | | | | | | | | | | | | | | |
| 5209.41.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5209.42.00 | -- Denim | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5209.43.00 | -- Other fabrics of 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5209.49.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Printed: | | | | | | | | | | | | | | | | | | |
| 5209.51.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5209.52.00 | -- 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5209.59.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 52.10 | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m². | | | | | | | | | | | | | | | | | | |
| | - Unbleached: | | | | | | | | | | | | | | | | | | |
| 5210.11.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5210.19.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Bleached: | | | | | | | | | | | | | | | | | | |
| 5210.21.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5210.29.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Dyed: | | | | | | | | | | | | | | | | | | |
| 5210.31.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5210.32.00 | -- 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5210.39.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of yarns of different colours: | | | | | | | | | | | | | | | | | | |
| 5210.41.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5210.49.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Printed: | | | | | | | | | | | | | | | | | | |
| 5210.51.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5210.59.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 52.11 | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m². | | | | | | | | | | | | | | | | | | |
| | - Unbleached: | | | | | | | | | | | | | | | | | | |
| 5211.11.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5211.12.00 | -- 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5211.19.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5211.20.00 | - Bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Dyed: | | | | | | | | | | | | | | | | | | |
| 5211.31.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5211.32.00 | -- 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5211.39.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of yarns of different colours: | | | | | | | | | | | | | | | | | | |
| 5211.41.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5211.42.00 | -- Denim | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5211.43.00 | -- Other fabrics of 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5211.49.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Printed: | | | | | | | | | | | | | | | | | | |
| 5211.51.00 | -- Plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5211.52.00 | -- 3-thread or 4-thread twill, including cross twill | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5211.59.00 | -- Other fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 52.12 | Other woven fabrics of cotton. | | | | | | | | | | | | | | | | | | |
| | - Weighing not more than 200 g/m ² : | | | | | | | | | | | | | | | | | | |
| 5212.11.00 | -- Unbleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5212.12.00 | -- Bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5212.13.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5212.14.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5212.15.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Weighing more than 200 g/m ² : | | | | | | | | | | | | | | | | | | |
| 5212.21.00 | -- Unbleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5212.22.00 | -- Bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5212.23.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5212.24.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5212.25.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 53.01 | Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock). | | | | | | | | | | | | | | | | | | |
| 5301.10.00 | - Flax, raw or retted | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Flax, broken, scutched, hackled or otherwise processed, but not spun: | | | | | | | | | | | | | | | | | | |
| 5301.21.00 | -- Broken or scutched | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5301.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5301.30.00 | - Flax tow or waste | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 53.02 | True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock). | | | | | | | | | | | | | | | | | | |
| 5302.10.00 | - True hemp, raw or retted | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5302.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 53.03 | Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock). | | | | | | | | | | | | | | | | | | |
| 5303.10.00 | - Jute and other textile bast fibres, raw or retted | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5303.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5305.00.00 | Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock). | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 53.06 | Flax yarn. | | | | | | | | | | | | | | | | | | |
| 5306.10.00 | - Single | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5306.20.00 | - Multiple (folded) or cabled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 53.07 | Yarn of jute or of other textile bast fibres of heading 53.03. | | | | | | | | | | | | | | | | | | |
| 5307.10.00 | - Single | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5307.20.00 | - Multiple (folded) or cabled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 53.08 | Yarn of other vegetable textile fibres; paper yarn. | | | | | | | | | | | | | | | | | | |
| 5308.10.00 | - Coir yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5308.20.00 | - True hemp yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5308.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 5308.90.10 | -- Paper yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5308.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 53.09 | Woven fabrics of flax. | | | | | | | | | | | | | | | | | | |
| | - Containing 85% or more by weight of flax: | | | | | | | | | | | | | | | | | | |
| 5309.11.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 5309.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| | - Containing less than 85% by weight of flax: | | | | | | | | | | | | | | | | | | |
| 5309.21.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 5309.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 53.10 | Woven fabrics of jute or of other textile bast fibres of heading 53.03. | | | | | | | | | | | | | | | | | | |
| 5310.10.00 | - Unbleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 5310.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 5311.00.00 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 54.01 | Sewing thread of man-made filaments, whether or not put up for retail sale. | | | | | | | | | | | | | | | | | | |
| 5401.10.00 | - Of synthetic filaments | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5401.20.00 | - Of artificial filaments | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 54.02 | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex. | | | | | | | | | | | | | | | | | | |
| | - High tenacity yarn of nylon or other polyamides: | | | | | | | | | | | | | | | | | | |
| 5402.11.00 | -- Of aramids | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.20.00 | - High tenacity yarn of polyesters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Textured yarn: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 5402.31.00 | -- Of nylon or other polyamides, measuring per single yarn not more than 50 tex | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.32.00 | -- Of nylon or other polyamides, measuring per single yarn more than 50 tex | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.33.00 | -- Of polyesters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.34.00 | -- Of polypropylene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: | | | | | | | | | | | | | | | | | | |
| 5402.44.00 | -- Elastomeric | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.45.00 | -- Other, of nylon or other polyamides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.46.00 | -- Other, of polyesters, partially oriented | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.47.00 | -- Other, of polyesters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.48.00 | -- Other, of polypropylene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other yarn, single, with a twist exceeding 50 turns per metre: | | | | | | | | | | | | | | | | | | |
| 5402.51.00 | -- Of nylon or other polyamides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.52.00 | -- Of polyesters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other yarn, multiple (folded) or cabled: | | | | | | | | | | | | | | | | | | |
| 5402.61.00 | -- Of nylon or other polyamides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.62.00 | -- Of polyesters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5402.69.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 54.03 | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex. | | | | | | | | | | | | | | | | | | |
| 5403.10.00 | - High tenacity yarn of viscose rayon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other yarn, single: | | | | | | | | | | | | | | | | | | |
| 5403.31.00 | -- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5403.32.00 | -- Of viscose rayon, with a twist exceeding 120 turns per metre | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5403.33.00 | -- Of cellulose acetate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5403.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other yarn, multiple (folded) or cabled: | | | | | | | | | | | | | | | | | | |
| 5403.41.00 | -- Of viscose rayon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5403.42.00 | -- Of cellulose acetate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5403.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 54.04 | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm. | | | | | | | | | | | | | | | | | | |
| | - Monofilament: | | | | | | | | | | | | | | | | | | |
| 5404.11.00 | -- Elastomeric | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5404.12.00 | -- Other, of polypropylene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5404.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5404.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5405.00.00 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5406.00.00 | Man-made filament yarn (other than sewing thread), put up for retail sale. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 54.07 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04. | | | | | | | | | | | | | | | | | | |
| 5407.10 | - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters: | | | | | | | | | | | | | | | | | | |

**Annex 1
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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | -- Unbleached: | | | | | | | | | | | | | | | | | | |
| 5407.10.11 | -- Tyre fabrics and conveyor duck | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.10.19 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 5407.10.91 | -- Tyre fabrics and conveyor duck | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.10.99 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.20.00 | - Woven fabrics obtained from strip or the like | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.30.00 | - Fabrics specified in Note 9 to Section XI | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: | | | | | | | | | | | | | | | | | | |
| 5407.41 | -- Unbleached or bleached: | | | | | | | | | | | | | | | | | | |
| 5407.41.10 | -- Woven nylon mesh fabrics of untwisted filament yarn suitable for use as reinforcing material for tarpaulins | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.41.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.42.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.43.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.44.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other woven fabrics, containing 85% or more by weight of textured polyester filaments: | | | | | | | | | | | | | | | | | | |
| 5407.51.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.52.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.53.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.54.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other woven fabrics, containing 85% or more by weight of polyester filaments: | | | | | | | | | | | | | | | | | | |
| 5407.61.00 | -- Containing 85% or more by weight of non-textured polyester filaments | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.69.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other woven fabrics, containing 85% or more by weight of synthetic filaments: | | | | | | | | | | | | | | | | | | |
| 5407.71.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.72.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.73.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.74.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: | | | | | | | | | | | | | | | | | | |
| 5407.81.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.82.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.83.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.84.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other woven fabrics: | | | | | | | | | | | | | | | | | | |
| 5407.91.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.92.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.93.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5407.94.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 54.08 | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05. | | | | | | | | | | | | | | | | | | |
| 5408.10 | - Woven fabrics obtained from high tenacity yarn of viscose rayon: | | | | | | | | | | | | | | | | | | |
| 5408.10.10 | -- Unbleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5408.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: | | | | | | | | | | | | | | | | | | |
| 5408.21.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5408.22.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5408.23.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5408.24.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other woven fabrics: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 5408.31.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5408.32.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5408.33.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5408.34.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 55.01 | Synthetic filament tow. | | | | | | | | | | | | | | | | | | |
| 5501.10.00 | - Of nylon or other polyamides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5501.20.00 | - Of polyesters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5501.30.00 | - Acrylic or modacrylic | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5501.40.00 | - Of polypropylene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5501.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5502.00.00 | Artificial filament tow. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 55.03 | Synthetic staple fibres, not carded, combed or otherwise processed for spinning. | | | | | | | | | | | | | | | | | | |
| | - Of nylon or other polyamides: | | | | | | | | | | | | | | | | | | |
| 5503.11.00 | -- Of aramids | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5503.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5503.20.00 | - Of polyesters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5503.30.00 | - Acrylic or modacrylic | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5503.40.00 | - Of polypropylene | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5503.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 55.04 | Artificial staple fibres, not carded, combed or otherwise processed for spinning. | | | | | | | | | | | | | | | | | | |
| 5504.10.00 | - Of viscose rayon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5504.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 55.05 | Waste (including noils, yarn waste and garnetted stock) of man-made fibres. | | | | | | | | | | | | | | | | | | |
| 5505.10.00 | - Of synthetic fibres | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5505.20.00 | - Of artificial fibres | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 55.06 | Synthetic staple fibres, carded, combed or otherwise processed for spinning. | | | | | | | | | | | | | | | | | | |
| 5506.10.00 | - Of nylon or other polyamides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5506.20.00 | - Of polyesters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5506.30.00 | - Acrylic or modacrylic | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5506.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5507.00.00 | Artificial staple fibres, carded, combed or otherwise processed for spinning. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 55.08 | Sewing thread of man-made staple fibres, whether or not put up for retail sale. | | | | | | | | | | | | | | | | | | |
| 5508.10.00 | - Of synthetic staple fibres | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5508.20.00 | - Of artificial staple fibres | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 55.09 | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale. | | | | | | | | | | | | | | | | | | |
| | - Containing 85% or more by weight of staple fibres of nylon or other polyamides: | | | | | | | | | | | | | | | | | | |
| 5509.11.00 | -- Single yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5509.12.00 | -- Multiple (folded) or cabled yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Containing 85% or more by weight of polyester staple fibres: | | | | | | | | | | | | | | | | | | |
| 5509.21.00 | -- Single yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5509.22.00 | -- Multiple (folded) or cabled yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Containing 85% or more by weight of acrylic or modacrylic staple fibres: | | | | | | | | | | | | | | | | | | |
| 5509.31.00 | -- Single yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5509.32.00 | -- Multiple (folded) or cabled yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other yarn, containing 85% or more by weight of synthetic staple fibres: | | | | | | | | | | | | | | | | | | |
| 5509.41.00 | -- Single yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5509.42.00 | -- Multiple (folded) or cabled yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other yarn, of polyester staple fibres: | | | | | | | | | | | | | | | | | | |
| 5509.51.00 | -- Mixed mainly or solely with artificial staple fibres | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5509.52.00 | -- Mixed mainly or solely with wool or fine animal hair | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 5509.53.00 | -- Mixed mainly or solely with cotton | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5509.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other yarn, of acrylic or modacrylic staple fibres: | | | | | | | | | | | | | | | | | | |
| 5509.61.00 | -- Mixed mainly or solely with wool or fine animal hair | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5509.62.00 | -- Mixed mainly or solely with cotton | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5509.69.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other yarn: | | | | | | | | | | | | | | | | | | |
| 5509.91.00 | -- Mixed mainly or solely with wool or fine animal hair | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5509.92.00 | -- Mixed mainly or solely with cotton | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5509.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 55.10 | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale. | | | | | | | | | | | | | | | | | | |
| | - Containing 85% or more by weight of artificial staple fibres: | | | | | | | | | | | | | | | | | | |
| 5510.11.00 | -- Single yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5510.12.00 | -- Multiple (folded) or cabled yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5510.20.00 | - Other yarn, mixed mainly or solely with wool or fine animal hair | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5510.30.00 | - Other yarn, mixed mainly or solely with cotton | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5510.90.00 | - Other yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 55.11 | Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale. | | | | | | | | | | | | | | | | | | |
| 5511.10.00 | - Of synthetic staple fibres, containing 85% or more by weight of such fibres | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5511.20.00 | - Of synthetic staple fibres, containing less than 85% by weight of such fibres | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5511.30.00 | - Of artificial staple fibres | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 55.12 | Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres. | | | | | | | | | | | | | | | | | | |
| | - Containing 85% or more by weight of polyester staple fibres: | | | | | | | | | | | | | | | | | | |
| 5512.11.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5512.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Containing 85% or more by weight of acrylic or modacrylic staple fibres: | | | | | | | | | | | | | | | | | | |
| 5512.21.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5512.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 5512.91.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5512.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 55.13 | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m². | | | | | | | | | | | | | | | | | | |
| | - Unbleached or bleached: | | | | | | | | | | | | | | | | | | |
| 5513.11.00 | -- Of polyester staple fibres, plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5513.12.00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5513.13.00 | -- Other woven fabrics of polyester staple fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5513.19.00 | -- Other woven fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Dyed: | | | | | | | | | | | | | | | | | | |
| 5513.21.00 | -- Of polyester staple fibres, plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5513.23.00 | -- Other woven fabrics of polyester staple fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5513.29.00 | -- Other woven fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of yarns of different colours: | | | | | | | | | | | | | | | | | | |
| 5513.31.00 | -- Of polyester staple fibres, plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5513.39.00 | -- Other woven fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Printed: | | | | | | | | | | | | | | | | | | |
| 5513.41.00 | -- Of polyester staple fibres, plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5513.49.00 | -- Other woven fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 55.14 | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m². | | | | | | | | | | | | | | | | | | |
| | - Unbleached or bleached: | | | | | | | | | | | | | | | | | | |
| 5514.11.00 | -- Of polyester staple fibres, plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5514.12.00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5514.19.00 | -- Other woven fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Dyed: | | | | | | | | | | | | | | | | | | |
| 5514.21.00 | -- Of polyester staple fibres, plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5514.22.00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5514.23.00 | -- Other woven fabrics of polyester staple fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5514.29.00 | -- Other woven fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5514.30.00 | - Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Printed: | | | | | | | | | | | | | | | | | | |
| 5514.41.00 | -- Of polyester staple fibres, plain weave | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5514.42.00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5514.43.00 | -- Other woven fabrics of polyester staple fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5514.49.00 | -- Other woven fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 55.15 | Other woven fabrics of synthetic staple fibres. | | | | | | | | | | | | | | | | | | |
| | - Of polyester staple fibres: | | | | | | | | | | | | | | | | | | |
| 5515.11.00 | -- Mixed mainly or solely with viscose rayon staple fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5515.12.00 | -- Mixed mainly or solely with man-made filaments | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5515.13.00 | -- Mixed mainly or solely with wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5515.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of acrylic or modacrylic staple fibres: | | | | | | | | | | | | | | | | | | |
| 5515.21.00 | -- Mixed mainly or solely with man-made filaments | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5515.22.00 | -- Mixed mainly or solely with wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5515.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | - Other woven fabrics: | | | | | | | | | | | | | | | | | | |
| 5515.91.00 | -- Mixed mainly or solely with man-made filaments | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5515.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 55.16 | Woven fabrics of artificial staple fibres. | | | | | | | | | | | | | | | | | | |
| | - Containing 85% or more by weight of artificial staple fibres: | | | | | | | | | | | | | | | | | | |
| 5516.11.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.12.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.13.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.14.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: | | | | | | | | | | | | | | | | | | |
| 5516.21.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.22.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.23.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.24.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: | | | | | | | | | | | | | | | | | | |
| 5516.31.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.32.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.33.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.34.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: | | | | | | | | | | | | | | | | | | |
| 5516.41.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.42.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 5516.43.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.44.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 5516.91.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.92.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.93.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5516.94.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 56.01 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. | | | | | | | | | | | | | | | | | | |
| 5601.10.00 | - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Wadding; other articles of wadding: | | | | | | | | | | | | | | | | | | |
| 5601.21.00 | -- Of cotton | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5601.22 | -- Of man-made fibres: | | | | | | | | | | | | | | | | | | |
| 5601.22.10 | --- Wrapped cigarette tow | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5601.22.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5601.29.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5601.30 | - Textile flock and dust and mill neps: | | | | | | | | | | | | | | | | | | |
| 5601.30.10 | -- Polyamide fibre flock | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5601.30.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 56.02 | Felt, whether or not impregnated, coated, covered or laminated. | | | | | | | | | | | | | | | | | | |
| 5602.10.00 | - Needleloom felt and stitch-bonded fibre fabrics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other felt, not impregnated, coated, covered or laminated: | | | | | | | | | | | | | | | | | | |
| 5602.21.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5602.29.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5602.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 56.03 | Nonwovens, whether or not impregnated, coated, covered or laminated. | | | | | | | | | | | | | | | | | | |
| | - Of man-made filaments: | | | | | | | | | | | | | | | | | | |
| 5603.11.00 | -- Weighing not more than 25 g/m ² | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5603.12.00 | -- Weighing more than 25 g/m ² but not more than 70 g/m ² | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5603.13.00 | -- Weighing more than 70 g/m ² but not more than 150 g/m ² | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5603.14.00 | -- Weighing more than 150 g/m ² | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 5603.91.00 | -- Weighing not more than 25 g/m ² | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5603.92.00 | -- Weighing more than 25 g/m ² but not more than 70 g/m ² | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5603.93.00 | -- Weighing more than 70 g/m ² but not more than 150 g/m ² | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5603.94.00 | -- Weighing more than 150 g/m ² | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 56.04 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics. | | | | | | | | | | | | | | | | | | |
| 5604.10.00 | - Rubber thread and cord, textile covered | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5604.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5605.00.00 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 5606.00.00 | Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 56.07 | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics. | | | | | | | | | | | | | | | | | | |
| | - Of sisal or other textile fibres of the genus <i>Agave</i> : | | | | | | | | | | | | | | | | | | |
| 5607.21.00 | -- Binder or baler twine | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5607.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | - Of polyethylene or polypropylene: | | | | | | | | | | | | | | | | | | |
| 5607.41.00 | -- Binder or baler twine | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5607.49.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5607.50 | - Of other synthetic fibres: | | | | | | | | | | | | | | | | | | |
| 5607.50.10 | -- V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene yarns measuring more than 10,000 decitex, of a kind used for textile packing (sealing material) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5607.50.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5607.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 5607.90.10 | -- Of artificial fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5607.90.20 | -- Of abaca (Manila hemp or <i>Musa textilis</i> Nee) or other hard (leaf) fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5607.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 56.08 | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials. | | | | | | | | | | | | | | | | | | |
| | - Of man-made textile materials: | | | | | | | | | | | | | | | | | | |
| 5608.11.00 | -- Made up fishing nets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5608.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 5608.19.20 | --- Net bags | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5608.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5608.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5609.00.00 | Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 57.01 | Carpets and other textile floor coverings, knotted, whether or not made up. | | | | | | | | | | | | | | | | | | |
| 5701.10.00 | - Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5701.90 | - Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 5701.90.10 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5701.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 57.02 | Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs. | | | | | | | | | | | | | | | | | | |
| 5702.10.00 | - "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.20.00 | - Floor coverings of coconut fibres (coir) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other, of pile construction, not made up: | | | | | | | | | | | | | | | | | | |
| 5702.31.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.32.00 | -- Of man-made textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.39 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 5702.39.10 | --- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.39.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other, of pile construction, made up: | | | | | | | | | | | | | | | | | | |
| 5702.41.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.42.00 | -- Of man-made textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.49 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 5702.49.10 | --- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.49.20 | --- Of jute fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.49.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.50 | - Other, not of pile construction, not made up: | | | | | | | | | | | | | | | | | | |
| 5702.50.10 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.50.20 | -- Of jute fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.50.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other, not of pile construction, made up: | | | | | | | | | | | | | | | | | | |
| 5702.91.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.92.00 | -- Of man-made textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.99 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 5702.99.10 | --- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.99.20 | --- Of jute fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5702.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 57.03 | Carpets and other textile floor coverings, tufted, whether or not made up. | | | | | | | | | | | | | | | | | | |
| 5703.10.00 | - Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5703.20.00 | - Of nylon or other polyamides | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5703.30.00 | - Of other man-made textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5703.90 | - Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 5703.90.10 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5703.90.20 | -- Of jute fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5703.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 57.04 | Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up. | | | | | | | | | | | | | | | | | | |
| 5704.10.00 | - Tiles, having a maximum surface area of 0.3 m ² | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5704.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 57.05 | Other carpets and other textile floor coverings, whether or not made up. | | | | | | | | | | | | | | | | | | |
| 5705.00.10 | -Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5705.00.20 | -Of jute fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5705.00.90 | -Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 58.01 | Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06. | | | | | | | | | | | | | | | | | | |
| 5801.10.00 | - Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of cotton: | | | | | | | | | | | | | | | | | | |
| 5801.21.00 | -- Uncut weft pile fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5801.22.00 | -- Cut corduroy | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5801.23.00 | -- Other weft pile fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5801.24.00 | -- Warp pile fabrics, épinglé (uncut) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5801.25.00 | -- Warp pile fabrics, cut | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5801.26.00 | -- Chenille fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of man-made fibres: | | | | | | | | | | | | | | | | | | |
| 5801.31.00 | -- Uncut weft pile fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5801.32.00 | -- Cut corduroy | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5801.33.00 | -- Other weft pile fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5801.34.00 | -- Warp pile fabrics, épinglé (uncut) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5801.35.00 | -- Warp pile fabrics, cut | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5801.36.00 | -- Chenille fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5801.90 | - Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 5801.90.10 | -- Of silk | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5801.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 58.02 | Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03. | | | | | | | | | | | | | | | | | | |
| | - Terry towelling and similar woven terry fabrics, of cotton: | | | | | | | | | | | | | | | | | | |
| 5802.11.00 | -- Unbleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5802.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 5802.20.00 | - Terry towelling and similar woven terry fabrics, of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5802.30.00 | - Tufted textile fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 58.03 | Gauze, other than narrow fabrics of heading 58.06. | | | | | | | | | | | | | | | | | | |
| 5803.00.10 | - Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5803.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 58.04 | Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06. | | | | | | | | | | | | | | | | | | |
| 5804.10 | - Tulles and other net fabrics: | | | | | | | | | | | | | | | | | | |
| 5804.10.10 | -- Of silk | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5804.10.20 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5804.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Mechanically made lace: | | | | | | | | | | | | | | | | | | |
| 5804.21.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5804.29.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5804.30.00 | - Hand-made lace | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 58.05 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up. | | | | | | | | | | | | | | | | | | |
| 5805.00.10 | - Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5805.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 58.06 | Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs). | | | | | | | | | | | | | | | | | | |
| 5806.10 | - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics: | | | | | | | | | | | | | | | | | | |
| 5806.10.10 | -- Of silk | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.10.20 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.20.00 | - Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other woven fabrics: | | | | | | | | | | | | | | | | | | |
| 5806.31 | -- Of cotton: | | | | | | | | | | | | | | | | | | |
| 5806.31.10 | --- Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.31.20 | --- Backing for electrical insulating paper | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.31.30 | --- Slide fastener ribbons of a width not exceeding 12 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.31.40 | --- Webbing used in covering pipes, poles or the like | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.31.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.32 | -- Of man-made fibres: | | | | | | | | | | | | | | | | | | |
| 5806.32.10 | --- Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.32.20 | --- Slide fastener ribbons of a width not exceeding 12 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.32.30 | --- Webbing used in covering pipes, poles and the like | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.32.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.39 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 5806.39.10 | --- Of silk | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.39.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5806.40.00 | - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 58.07 | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered. | | | | | | | | | | | | | | | | | | |
| 5807.10.00 | - Woven | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5807.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 58.08 | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles. | | | | | | | | | | | | | | | | | | |
| 5808.10 | - Braids in the piece: | | | | | | | | | | | | | | | | | | |
| 5808.10.10 | -- Combined with rubber thread | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5808.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5808.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5809.00.00 | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 58.10 | Embroidery in the piece, in strips or in motifs. | | | | | | | | | | | | | | | | | | |
| 5810.10.00 | - Embroidery without visible ground | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other embroidery: | | | | | | | | | | | | | | | | | | |
| 5810.91.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5810.92.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5810.99.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5811.00.00 | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 59.01 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations. | | | | | | | | | | | | | | | | | | |
| 5901.10.00 | - Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5901.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 5901.90.10 | -- Tracing cloth | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5901.90.20 | -- Prepared painting canvas | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5901.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 59.02 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon. | | | | | | | | | | | | | | | | | | |
| 5902.10 | - Of nylon or other polyamides: | | | | | | | | | | | | | | | | | | |
| 5902.10.10 | -- Chafer canvas tyre, rubberised | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5902.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5902.20 | - Of polyesters: | | | | | | | | | | | | | | | | | | |
| 5902.20.20 | -- Chafer canvas tyre, rubberised | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5902.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5902.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 59.03 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02. | | | | | | | | | | | | | | | | | | |
| 5903.10.00 | - With poly(vinyl chloride) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5903.20.00 | - With polyurethane | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5903.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 5903.90.10 | -- Canvas-type fabrics impregnated, coated, covered or laminated with nylon or other polyamides | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5903.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 59.04 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape. | | | | | | | | | | | | | | | | | | |
| 5904.10.00 | - Linoleum | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5904.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5905.00.00 | Textile wall coverings. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 59.06 | Rubberised textile fabrics, other than those of heading 59.02. | | | | | | | | | | | | | | | | | | |
| 5906.10.00 | - Adhesive tape of a width not exceeding 20 cm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 5906.91.00 | -- Knitted or crocheted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5906.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 5906.99.10 | --- Rubberised sheeting suitable for hospital use | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5906.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 59.07 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. | | | | | | | | | | | | | | | | | | |
| 5907.00.10 | - Fabrics impregnated, coated or covered with oil or oil-based preparations | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5907.00.30 | - Textile fabrics impregnated, coated or covered with fire resistant substances | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5907.00.40 | - Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5907.00.50 | - Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5907.00.60 | - Fabrics impregnated, coated or covered with other substances | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5907.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 59.08 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated. | | | | | | | | | | | | | | | | | | |
| 5908.00.10 | - Wicks; incandescent gas mantles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5908.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 59.09 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials. | | | | | | | | | | | | | | | | | | |
| 5909.00.10 | - Fire hoses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5909.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 5910.00.00 | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 59.11 | Textile products and articles, for technical uses, specified in Note 7 to this Chapter. | | | | | | | | | | | | | | | | | | |
| 5911.10.00 | - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5911.20.00 | - Bolting cloth, whether or not made up | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement): | | | | | | | | | | | | | | | | | | |
| 5911.31.00 | -- Weighing less than 650 g/m ² | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5911.32.00 | -- Weighing 650 g/m ² or more | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 5911.40.00 | - Straining cloth of a kind used in oil presses or the like, including that of human hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5911.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 5911.90.10 | -- Textile packings and gaskets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 5911.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 60.01 | Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| 6001.10 | - "Long pile" fabrics: | | | | | | | | | | | | | | | | | | |
| 6001.10.10 | -- Unbleached, not mercerised | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6001.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Looped pile fabrics: | | | | | | | | | | | | | | | | | | |
| 6001.21.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6001.22.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6001.29.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6001.91.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6001.92 | -- Of man-made fibres: | | | | | | | | | | | | | | | | | | |
| 6001.92.10 | --- Unbleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6001.92.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6001.99 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 6001.99.10 | --- Unbleached, not mercerised | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6001.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 60.02 | Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01. | | | | | | | | | | | | | | | | | | |
| 6002.40.00 | - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6002.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 60.03 | Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02. | | | | | | | | | | | | | | | | | | |
| 6003.10.00 | - Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6003.20.00 | - Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6003.30.00 | - Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6003.40.00 | - Of artificial fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6003.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 60.04 | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01. | | | | | | | | | | | | | | | | | | |
| 6004.10 | - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread: | | | | | | | | | | | | | | | | | | |
| 6004.10.10 | -- Containing by weight not more than 20% of elastomeric yarn | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6004.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6004.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 60.05 | Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04. | | | | | | | | | | | | | | | | | | |
| | - Of cotton : | | | | | | | | | | | | | | | | | | |
| 6005.21.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6005.22.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6005.23.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6005.24.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of synthetic fibres : | | | | | | | | | | | | | | | | | | |
| 6005.31 | -- Unbleached or bleached: | | | | | | | | | | | | | | | | | | |
| 6005.31.10 | --- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6005.31.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 6005.32 | -- Dyed: | | | | | | | | | | | | | | | | | | |
| 6005.32.10 | --- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6005.32.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6005.33 | -- Of yarns of different colours: | | | | | | | | | | | | | | | | | | |
| 6005.33.10 | --- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6005.33.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6005.34 | -- Printed: | | | | | | | | | | | | | | | | | | |
| 6005.34.10 | --- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6005.34.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of artificial fibres: | | | | | | | | | | | | | | | | | | |
| 6005.41.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6005.42.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6005.43.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6005.44.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6005.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 60.06 | Other knitted or crocheted fabrics. | | | | | | | | | | | | | | | | | | |
| 6006.10.00 | - Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of cotton : | | | | | | | | | | | | | | | | | | |
| 6006.21.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6006.22.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6006.23.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6006.24.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of synthetic fibres: | | | | | | | | | | | | | | | | | | |
| 6006.31 | -- Unbleached or bleached: | | | | | | | | | | | | | | | | | | |
| 6006.31.10 | --- Nylon fibre mesh of a kind used as backing material for mosaic tiles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6006.31.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6006.32 | -- Dyed : | | | | | | | | | | | | | | | | | | |
| 6006.32.10 | --- Nylon fibre mesh of a kind used as backing material for mosaic tiles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6006.32.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6006.33.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6006.34.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of artificial fibres : | | | | | | | | | | | | | | | | | | |
| 6006.41.00 | -- Unbleached or bleached | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6006.42.00 | -- Dyed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6006.43.00 | -- Of yarns of different colours | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6006.44.00 | -- Printed | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6006.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.01 | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03. | | | | | | | | | | | | | | | | | | |
| 6101.20.00 | - Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 6101.30.00 | - Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 6101.90.00 | - Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 61.02 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04. | | | | | | | | | | | | | | | | | | |
| 6102.10.00 | - Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6102.20.00 | - Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6102.30.00 | - Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 6102.90.00 | - Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| 6103.10.00 | - Suits | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Ensembles: | | | | | | | | | | | | | | | | | | |
| 6103.22.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6103.23.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6103.29.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Jackets and blazers: | | | | | | | | | | | | | | | | | | |
| 6103.31.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6103.32.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6103.33.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6103.39 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 6103.39.10 | --- Of ramie, linen or silk | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6103.39.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | | | | | | | | | | | | | | |
| 6103.41.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6103.42.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6103.43.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6103.49.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| | - Suits: | | | | | | | | | | | | | | | | | | |
| 6104.13.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.19 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 6104.19.20 | --- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Ensembles: | | | | | | | | | | | | | | | | | | |
| 6104.22.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.23.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.29.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Jackets and blazers: | | | | | | | | | | | | | | | | | | |
| 6104.31.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.32.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.33.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.39.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Dresses: | | | | | | | | | | | | | | | | | | |
| 6104.41.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.42.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.43.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.44.00 | -- Of artificial fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.49.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Skirts and divided skirts: | | | | | | | | | | | | | | | | | | |
| 6104.51.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.52.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.53.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.59.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | | | | | | | | | | | | | | |
| 6104.61.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.62.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.63.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6104.69.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.05 | Men's or boys' shirts, knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| 6105.10.00 | - Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6105.20 | - Of man-made fibres: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 6105.20.10 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6105.20.20 | -- Of artificial fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6105.90.00 | - Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.06 | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| 6106.10.00 | - Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6106.20.00 | - Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6106.90.00 | - Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.07 | Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| | - Underpants and briefs: | | | | | | | | | | | | | | | | | | |
| 6107.11.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6107.12.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6107.19.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Nightshirts and pyjamas: | | | | | | | | | | | | | | | | | | |
| 6107.21.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6107.22.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6107.29.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6107.91.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6107.99.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.08 | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| | - Slips and petticoats: | | | | | | | | | | | | | | | | | | |
| 6108.11.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6108.19 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 6108.19.20 | --- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6108.19.30 | --- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6108.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Briefs and panties: | | | | | | | | | | | | | | | | | | |
| 6108.21.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6108.22.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6108.29.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Nightdresses and pyjamas: | | | | | | | | | | | | | | | | | | |
| 6108.31.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6108.32.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6108.39.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6108.91.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6108.92.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6108.99.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.09 | T-shirts, singlets and other vests, knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| 6109.10 | - Of cotton: | | | | | | | | | | | | | | | | | | |
| 6109.10.10 | -- For men or boys | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6109.10.20 | -- For women or girls | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6109.90 | - Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 6109.90.10 | -- For men or boys, of ramie, linen or silk | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6109.90.20 | -- For men or boys, of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6109.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.10 | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| | - Of wool or fine animal hair: | | | | | | | | | | | | | | | | | | |
| 6110.11.00 | -- Of wool | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6110.12.00 | -- Of Kashmir (cashmere) goats | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6110.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6110.20.00 | - Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6110.30.00 | - Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 6110.90.00 | - Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.11 | Babies' garments and clothing accessories, knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| 6111.20.00 | - Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6111.30.00 | - Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6111.90.00 | - Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.12 | Track suits, ski suits and swimwear, knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| | - Track suits: | | | | | | | | | | | | | | | | | | |
| 6112.11.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6112.12.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6112.19.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6112.20.00 | - Ski suits | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Men's or boys' swimwear: | | | | | | | | | | | | | | | | | | |
| 6112.31.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6112.39.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Women's or girls' swimwear: | | | | | | | | | | | | | | | | | | |
| 6112.41.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6112.49.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.13 | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07. | | | | | | | | | | | | | | | | | | |
| 6113.00.10 | - Divers' wetsuits | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6113.00.20 | - Protective or safety garments for workers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6113.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.14 | Other garments, knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| 6114.20.00 | - Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6114.30.00 | - Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6114.90.00 | - Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.15 | Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| 6115.10.00 | - Graduated compression hosiery (for example, stockings for varicose veins) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other panty hose and tights: | | | | | | | | | | | | | | | | | | |
| 6115.21.00 | -- Of synthetic fibres, measuring per single yarn less than 67 decitex | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6115.22.00 | -- Of synthetic fibres, measuring per single yarn 67 decitex or more | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6115.29 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 6115.29.10 | --- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6115.29.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6115.30 | - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex: | | | | | | | | | | | | | | | | | | |
| 6115.30.10 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6115.30.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6115.94.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6115.95.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6115.96.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6115.99.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.16 | Gloves, mittens and mitts, knitted or crocheted. | | | | | | | | | | | | | | | | | | |
| 6116.10.00 | - Impregnated, coated or covered with plastics or rubber | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6116.91.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6116.92.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6116.93 | -- Of synthetic fibres: | | | | | | | | | | | | | | | | | | |
| 6116.93.10 | --- Divers' gloves | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6116.93.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 6116.99.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 61.17 | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. | | | | | | | | | | | | | | | | | | |
| 6117.10 | - Shawls, scarves, mufflers, mantillas, veils and the like: | | | | | | | | | | | | | | | | | | |
| 6117.10.10 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6117.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6117.80 | - Other accessories: | | | | | | | | | | | | | | | | | | |
| | -- Ties, bow ties and cravats: | | | | | | | | | | | | | | | | | | |
| 6117.80.11 | --- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6117.80.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6117.80.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6117.90.00 | - Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 62.01 | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03. | | | | | | | | | | | | | | | | | | |
| | - Overcoats, raincoats, car-coats, capes, cloaks and similar articles: | | | | | | | | | | | | | | | | | | |
| 6201.11.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6201.12.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6201.13.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6201.19.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6201.91.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6201.92.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6201.93.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6201.99.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 62.02 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04. | | | | | | | | | | | | | | | | | | |
| | - Overcoats, raincoats, car-coats, capes, cloaks and similar articles: | | | | | | | | | | | | | | | | | | |
| 6202.11.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6202.12.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6202.13.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6202.19.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6202.91.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6202.92.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6202.93.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6202.99.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 62.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | | | | | | | | | | | | | | | | | | |
| | - Suits: | | | | | | | | | | | | | | | | | | |
| 6203.11.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6203.12.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6203.19 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 6203.19.10 | --- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6203.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Ensembles: | | | | | | | | | | | | | | | | | | |
| 6203.22.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6203.23.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6203.29.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Jackets and blazers: | | | | | | | | | | | | | | | | | | |
| 6203.31.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6203.32.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6203.33.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 6203.39.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | | | | | | | | | | | | | | |
| 6203.41.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6203.42 | -- Of cotton: | | | | | | | | | | | | | | | | | | |
| 6203.42.10 | -- - Bib and brace overalls | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6203.42.90 | -- - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6203.43.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6203.49.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 62.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | | | | | | | | | | | | | | | | | | |
| | - Suits: | | | | | | | | | | | | | | | | | | |
| 6204.11.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.12.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.13.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.19.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Ensembles: | | | | | | | | | | | | | | | | | | |
| 6204.21.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.22.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.23.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.29.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Jackets and blazers: | | | | | | | | | | | | | | | | | | |
| 6204.31.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.32.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.33.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.39.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Dresses: | | | | | | | | | | | | | | | | | | |
| 6204.41.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.42.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.43.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.44.00 | -- Of artificial fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.49.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Skirts and divided skirts: | | | | | | | | | | | | | | | | | | |
| 6204.51.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.52.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.53.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.59.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | | | | | | | | | | | | | | |
| 6204.61.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.62.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.63.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6204.69.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 62.05 | Men's or boys' shirts. | | | | | | | | | | | | | | | | | | |
| 6205.20.00 | - Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6205.30.00 | - Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6205.90.00 | - Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 62.06 | Women's or girls' blouses, shirts and shirt-blouses. | | | | | | | | | | | | | | | | | | |
| 6206.10.00 | - Of silk or silk waste | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6206.20.00 | - Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6206.30.00 | - Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6206.40.00 | - Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6206.90.00 | - Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 62.07 | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. | | | | | | | | | | | | | | | | | | |
| | - Underpants and briefs: | | | | | | | | | | | | | | | | | | |
| 6207.11.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 6207.19.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Nightshirts and pyjamas: | | | | | | | | | | | | | | | | | | |
| 6207.21.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6207.22.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6207.29.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6207.91.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6207.99.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 62.08 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles. | | | | | | | | | | | | | | | | | | |
| | - Slips and petticoats: | | | | | | | | | | | | | | | | | | |
| 6208.11.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6208.19.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Nightdresses and pyjamas: | | | | | | | | | | | | | | | | | | |
| 6208.21.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6208.22.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6208.29.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6208.91 | -- Of cotton: | | | | | | | | | | | | | | | | | | |
| 6208.91.10 | --- Panties and briefs | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6208.91.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6208.92.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6208.99 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 6208.99.10 | --- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6208.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 62.09 | Babies' garments and clothing accessories. | | | | | | | | | | | | | | | | | | |
| 6209.20 | - Of cotton: | | | | | | | | | | | | | | | | | | |
| 6209.20.20 | -- T-shirts, shirts, pyjamas, napkins (diapers) and similar articles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6209.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6209.30 | - Of synthetic fibres: | | | | | | | | | | | | | | | | | | |
| 6209.30.10 | -- Suits, pants and similar articles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6209.30.20 | -- T-shirts, shirts, pyjamas, napkins (diapers) and similar articles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6209.30.30 | -- Clothing accessories | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6209.30.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6209.90.00 | - Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 62.10 | Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07. | | | | | | | | | | | | | | | | | | |
| 6210.10 | - Of fabrics of heading 56.02 or 56.03: | | | | | | | | | | | | | | | | | | |
| 6210.10.10 | -- Protective work garments | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6210.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 6210.20 | - Other garments, of the type described in subheadings 6201.11 to 6201.19: | | | | | | | | | | | | | | | | | | |
| 6210.20.10 | -- Protective work garments | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 6210.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6210.30 | - Other garments, of the type described in subheadings 6202.11 to 6202.19: | | | | | | | | | | | | | | | | | | |
| 6210.30.10 | -- Protective work garments | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6210.30.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6210.40.00 | - Other men's or boys' garments | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6210.50.00 | - Other women's or girls' garments | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 62.11 | Track suits, ski suits and swimwear; other garments. | | | | | | | | | | | | | | | | | | |
| | - Swimwear: | | | | | | | | | | | | | | | | | | |
| 6211.11.00 | -- Men's or boys' | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6211.12.00 | -- Women's or girls' | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6211.20.00 | - Ski suits | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other garments, men's or boys': | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 6211.32.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6211.33.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6211.39.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other garments, women's or girls': | | | | | | | | | | | | | | | | | | | |
| 6211.41.00 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6211.42.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6211.43 | -- Of man-made fibres: | | | | | | | | | | | | | | | | | | | |
| 6211.43.10 | -- - Surgical gowns | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6211.43.90 | -- - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6211.49.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 62.12 | Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | | | | | | | | | | | | | | | | | | | |
| 6212.10 | - Brassières: | | | | | | | | | | | | | | | | | | | |
| 6212.10.10 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6212.10.90 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6212.20 | - Girdles and panty-girdles: | | | | | | | | | | | | | | | | | | | |
| 6212.20.10 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6212.20.90 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6212.30 | - Corselettes: | | | | | | | | | | | | | | | | | | | |
| 6212.30.10 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6212.30.90 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6212.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 6212.90.10 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6212.90.90 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 62.13 | Handkerchiefs. | | | | | | | | | | | | | | | | | | | |
| 6213.20.00 | - Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6213.90.00 | - Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 62.14 | Shawls, scarves, mufflers, mantillas, veils and the like. | | | | | | | | | | | | | | | | | | | |
| 6214.10.00 | - Of silk or silk waste | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6214.20.00 | - Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6214.30.00 | - Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6214.40.00 | - Of artificial fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6214.90.00 | - Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 62.15 | Ties, bow ties and cravats. | | | | | | | | | | | | | | | | | | | |
| 6215.10.00 | - Of silk or silk waste | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6215.20.00 | - Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6215.90.00 | - Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 62.16 | Gloves, mittens and mitts. | | | | | | | | | | | | | | | | | | | |
| 6216.00.10 | - Protective work gloves, mittens and mitts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 6216.00.91 | -- Of wool or fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6216.00.92 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6216.00.99 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 62.17 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12. | | | | | | | | | | | | | | | | | | | |
| 6217.10.00 | - Accessories | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6217.90.00 | - Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 63.01 | Blankets and travelling rugs. | | | | | | | | | | | | | | | | | | | |
| 6301.10.00 | - Electric blankets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6301.20.00 | - Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6301.30.00 | - Blankets (other than electric blankets) and travelling rugs, of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6301.40.00 | - Blankets (other than electric blankets) and travelling rugs, of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 6301.90.00 | - Other blankets and travelling rugs | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 63.02 | Bed linen, table linen, toilet linen and kitchen linen. | | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 6302.10.00 | - Bed linen, knitted or crocheted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other bed linen, printed: | | | | | | | | | | | | | | | | | | |
| 6302.21.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6302.22 | -- Of man-made fibres: | | | | | | | | | | | | | | | | | | |
| 6302.22.10 | --- Of nonwoven fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6302.22.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6302.29.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other bed linen: | | | | | | | | | | | | | | | | | | |
| 6302.31.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6302.32 | -- Of man-made fibres: | | | | | | | | | | | | | | | | | | |
| 6302.32.10 | --- Of nonwoven fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6302.32.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6302.39.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6302.40.00 | - Table linen, knitted or crocheted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other table linen: | | | | | | | | | | | | | | | | | | |
| 6302.51.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6302.53.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6302.59.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6302.60.00 | - Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6302.91.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6302.93.00 | -- Of man-made fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6302.99.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 63.03 | Curtains (including drapes) and interior blinds; curtain or bed valances. | | | | | | | | | | | | | | | | | | |
| | - Knitted or crocheted: | | | | | | | | | | | | | | | | | | |
| 6303.12.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6303.19 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 6303.19.10 | --- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6303.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6303.91.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6303.92.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6303.99.00 | -- Of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 63.04 | Other furnishing articles, excluding those of heading 94.04. | | | | | | | | | | | | | | | | | | |
| | - Bedspreads: | | | | | | | | | | | | | | | | | | |
| 6304.11.00 | -- Knitted or crocheted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6304.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 6304.19.10 | --- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6304.19.20 | --- Other, nonwoven | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6304.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6304.91 | -- Knitted or crocheted: | | | | | | | | | | | | | | | | | | |
| 6304.91.10 | --- Mosquito nets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6304.91.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6304.92.00 | -- Not knitted or crocheted, of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6304.93.00 | -- Not knitted or crocheted, of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6304.99.00 | -- Not knitted or crocheted, of other textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 63.05 | Sacks and bags, of a kind used for the packing of goods. | | | | | | | | | | | | | | | | | | |
| 6305.10 | - Of jute or of other textile bast fibres of heading 53.03: | | | | | | | | | | | | | | | | | | |
| | -- New: | | | | | | | | | | | | | | | | | | |
| 6305.10.11 | --- Of jute | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6305.10.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Used: | | | | | | | | | | | | | | | | | | |
| 6305.10.21 | --- Of jute | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6305.10.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6305.20.00 | - Of cotton | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Of man-made textile materials: | | | | | | | | | | | | | | | | | | |
| 6305.32 | -- Flexible intermediate bulk containers: | | | | | | | | | | | | | | | | | | |
| 6305.32.10 | --- Nonwoven | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 6305.32.20 | --- Knitted or crocheted | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 6305.32.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 6305.33 | -- Other, of polyethylene or polypropylene strip or the like: | | | | | | | | | | | | | | | | | | |
| 6305.33.10 | --- Knitted or crocheted | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 6305.33.20 | --- Of woven fabrics of strip or the like | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 6305.33.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 6305.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 6305.39.10 | --- Nonwoven | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 6305.39.20 | --- Knitted or crocheted | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 6305.39.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 6305.90 | - Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 6305.90.10 | -- Of hemp of heading 53.05 | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 6305.90.20 | -- Of coconut (coir) of heading 53.05 | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 6305.90.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 63.06 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods. | | | | | | | | | | | | | | | | | | |
| | - Tarpaulins, awnings and sunblinds: | | | | | | | | | | | | | | | | | | |
| 6306.12.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6306.19 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 6306.19.10 | --- Of vegetable textile fibres of heading 53.05 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6306.19.20 | --- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6306.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Tents: | | | | | | | | | | | | | | | | | | |
| 6306.22.00 | -- Of synthetic fibres | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6306.29 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 6306.29.10 | --- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6306.29.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6306.30.00 | - Sails | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6306.40 | - Pneumatic mattresses: | | | | | | | | | | | | | | | | | | |
| 6306.40.10 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6306.40.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6306.91.00 | -- Of cotton | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6306.99 | -- Of other textile materials: | | | | | | | | | | | | | | | | | | |
| 6306.99.10 | --- Nonwoven | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6306.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 63.07 | Other made up articles, including dress patterns. | | | | | | | | | | | | | | | | | | |
| 6307.10 | - Floor-cloths, dish-cloths, dusters and similar cleaning cloths: | | | | | | | | | | | | | | | | | | |
| 6307.10.10 | -- Nonwoven other than felt | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6307.10.20 | -- Of felt | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6307.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6307.20.00 | - Life-jackets and life-belts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6307.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 6307.90.30 | -- Umbrella covers in pre-cut triangular form | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6307.90.60 | -- Life harnesses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 5% | 3% |
| 6307.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6308.00.00 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6309.00.00 | Worn clothing and other worn articles. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 63.10 | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials. | | | | | | | | | | | | | | | | | | |
| 6310.10 | - Sorted: | | | | | | | | | | | | | | | | | | |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 6310.10.10 | -- Used or new rags | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6310.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 6310.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 6310.90.10 | -- Used or new rags | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 6310.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 64.01 | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes. | | | | | | | | | | | | | | | | | | |
| 6401.10.00 | - Footwear incorporating a protective metal toe-cap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other footwear: | | | | | | | | | | | | | | | | | | |
| 6401.92.00 | -- Covering the ankle but not covering the knee | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6401.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 64.02 | Other footwear with outer soles and uppers of rubber or plastics. | | | | | | | | | | | | | | | | | | |
| | - Sports footwear: | | | | | | | | | | | | | | | | | | |
| 6402.12.00 | -- Ski-boots, cross-country ski footwear and snowboard boots | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6402.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6402.20.00 | - Footwear with upper straps or thongs assembled to the sole by means of plugs | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other footwear: | | | | | | | | | | | | | | | | | | |
| 6402.91 | -- Covering the ankle: | | | | | | | | | | | | | | | | | | |
| 6402.91.10 | --- Diving boots | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 6402.91.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6402.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 64.03 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. | | | | | | | | | | | | | | | | | | |
| | - Sports footwear: | | | | | | | | | | | | | | | | | | |
| 6403.12.00 | -- Ski-boots, cross-country ski footwear and snowboard boots | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6403.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 6403.19.10 | --- Fitted with spikes, cleats or the like | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6403.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6403.20.00 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6403.40.00 | - Other footwear, incorporating a protective metal toe-cap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other footwear with outer soles of leather: | | | | | | | | | | | | | | | | | | |
| 6403.51.00 | -- Covering the ankle | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 6403.59.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other footwear: | | | | | | | | | | | | | | | | | | |
| 6403.91.00 | -- Covering the ankle | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6403.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 64.04 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. | | | | | | | | | | | | | | | | | | |
| | - Footwear with outer soles of rubber or plastics: | | | | | | | | | | | | | | | | | | |
| 6404.11 | -- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like: | | | | | | | | | | | | | | | | | | |
| 6404.11.10 | --- Fitted with spikes, cleats or the like | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6404.11.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6404.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6404.20.00 | - Footwear with outer soles of leather or composition leather | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 64.05 | Other footwear. | | | | | | | | | | | | | | | | | | |
| 6405.10.00 | - With uppers of leather or composition leather | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6405.20.00 | - With uppers of textile materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 6405.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 64.06 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof. | | | | | | | | | | | | | | | | | | |
| 6406.10 | - Uppers and parts thereof, other than stiffeners: | | | | | | | | | | | | | | | | | | |
| 6406.10.10 | -- Metal toe-caps | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6406.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6406.20.00 | - Outer soles and heels, of rubber or plastics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6406.91.00 | -- Of wood | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6406.99 | -- Of other materials: | | | | | | | | | | | | | | | | | | |
| | --- Of metal: | | | | | | | | | | | | | | | | | | |
| 6406.99.11 | ---- Of iron or steel | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6406.99.12 | ---- Of copper | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6406.99.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Of rubber or plastics: | | | | | | | | | | | | | | | | | | |
| 6406.99.21 | ---- In-soles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6406.99.29 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6406.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6501.00.00 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6502.00.00 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6504.00.00 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 65.05 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed. | | | | | | | | | | | | | | | | | | |
| 6505.10.00 | - Hair-nets | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6505.90.00 | - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 65.06 | Other headgear, whether or not lined or trimmed. | | | | | | | | | | | | | | | | | | |
| 6506.10 | - Safety headgear: | | | | | | | | | | | | | | | | | | |
| 6506.10.10 | -- Helmets for motorcyclists | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6506.10.20 | -- Industrial safety helmets and firefighters' helmets, excluding steel helmets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6506.10.30 | -- Steel helmets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6506.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6506.91.00 | -- Of rubber or of plastics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6506.99 | -- Of other materials: | | | | | | | | | | | | | | | | | | |
| 6506.99.10 | --- Of furskin | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6506.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6507.00.00 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 66.01 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas). | | | | | | | | | | | | | | | | | | |
| 6601.10.00 | - Garden or similar umbrellas | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6601.91.00 | -- Having a telescopic shaft | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6601.99.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6602.00.00 | Walking-sticks, seat-sticks, whips, riding-crops and the like. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 66.03 | Parts, trimmings and accessories of articles of heading 66.01 or 66.02. | | | | | | | | | | | | | | | | | | |
| 6603.20.00 | - Umbrella frames, including frames mounted on shafts (sticks) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6603.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 6603.90.10 | -- For articles of heading 66.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6603.90.20 | -- For articles of heading 66.02 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6701.00.00 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes). | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 67.02 | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. | | | | | | | | | | | | | | | | | | |
| 6702.10.00 | - Of plastics | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6702.90.00 | - Of other materials | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6703.00.00 | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 67.04 | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| | - Of synthetic textile materials: | | | | | | | | | | | | | | | | | | |
| 6704.11.00 | -- Complete wigs | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6704.19.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6704.20.00 | - Of human hair | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6704.90.00 | - Of other materials | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6801.00.00 | Setts, curbstones and flagstones, of natural stone (except slate). | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 68.02 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate). | | | | | | | | | | | | | | | | | | |
| 6802.10.00 | - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: | | | | | | | | | | | | | | | | | | |
| 6802.21.00 | -- Marble, travertine and alabaster | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6802.23.00 | -- Granite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6802.29.00 | -- Other stone | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6802.91.00 | -- Marble, travertine and alabaster | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6802.92.00 | -- Other calcareous stone | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6802.93.00 | -- Granite | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6802.99.00 | -- Other stone | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6803.00.00 | Worked slate and articles of slate or of agglomerated slate. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 68.04 | Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials. | | | | | | | | | | | | | | | | | | |
| 6804.10.00 | - Millstones and grindstones for milling, grinding or pulping | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other millstones, grindstones, grinding wheels and the like: | | | | | | | | | | | | | | | | | | |
| 6804.21.00 | -- Of agglomerated synthetic or natural diamond | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6804.22.00 | -- Of other agglomerated abrasives or of ceramics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6804.23.00 | -- Of natural stone | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6804.30.00 | - Hand sharpening or polishing stones | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 68.05 | Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up. | | | | | | | | | | | | | | | | | | |
| 6805.10.00 | - On a base of woven textile fabric only | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6805.20 | - On a base of paper or paperboard only: | | | | | | | | | | | | | | | | | | |
| 6805.20.10 | -- Polishing discs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6805.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6805.30.00 | - On a base of other materials | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 68.06 | Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69. | | | | | | | | | | | | | | | | | | |
| 6806.10.00 | - Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6806.20.00 | - Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6806.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 68.07 | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch). | | | | | | | | | | | | | | | | | | |
| 6807.10.00 | - In rolls | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6807.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6808.00.00 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 68.09 | Articles of plaster or of compositions based on plaster. | | | | | | | | | | | | | | | | | | |
| | - Boards, sheets, panels, tiles and similar articles, not ornamented: | | | | | | | | | | | | | | | | | | |
| 6809.11.00 | -- Faced or reinforced with paper or paperboard only | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6809.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6809.90 | - Other articles: | | | | | | | | | | | | | | | | | | |
| 6809.90.10 | -- Dental moulds of plaster | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6809.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 68.10 | Articles of cement, of concrete or of artificial stone, whether or not reinforced. | | | | | | | | | | | | | | | | | | |
| | - Tiles, flagstones, bricks and similar articles: | | | | | | | | | | | | | | | | | | |
| 6810.11.00 | -- Building blocks and bricks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6810.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Other articles: | | | | | | | | | | | | | | | | | | |
| 6810.91.00 | -- Prefabricated structural components for building or civil engineering | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6810.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 68.11 | Articles of asbestos-cement, of cellulose fibre-cement or the like. | | | | | | | | | | | | | | | | | | |
| 6811.40.00 | - Containing asbestos | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Not containing asbestos: | | | | | | | | | | | | | | | | | | |
| 6811.81.00 | -- Corrugated sheets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6811.82.00 | -- Other sheets, panels, tiles and similar articles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6811.83.00 | -- Tubes, pipes and tube or pipe fittings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6811.89.00 | -- Other articles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 68.12 | Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13. | | | | | | | | | | | | | | | | | | |
| 6812.80 | - Of crocidolite: | | | | | | | | | | | | | | | | | | |
| 6812.80.10 | -- Clothing, clothing accessories, footwear and headgear; paper, millboard and felt; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6812.80.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 6812.91.00 | -- Clothing, clothing accessories, footwear and headgear | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6812.92.00 | -- Paper, millboard and felt | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6812.93.00 | -- Compressed asbestos fibre jointing, in sheets or rolls | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6812.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 6812.99.10 | --- Fabricated asbestos fibres (other than of crocidolite); mixtures with a basis of asbestos (other than of crocidolite) or with a basis of asbestos (other than of crocidolite) and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6812.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 68.13 | Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials. | | | | | | | | | | | | | | | | | | |
| 6813.20.00 | - Containing asbestos | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Not containing asbestos: | | | | | | | | | | | | | | | | | | |
| 6813.81.00 | -- Brake linings and pads | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6813.89.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 68.14 | Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials. | | | | | | | | | | | | | | | | | | |
| 6814.10.00 | - Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6814.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 68.15 | Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 6815.10 | - Non-electrical articles of graphite or other carbon: | | | | | | | | | | | | | | | | | | |
| 6815.10.10 | -- Yarn or thread | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6815.10.20 | -- Bricks, paving slabs, floor tiles and similar construction goods | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6815.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6815.20.00 | - Articles of peat | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other articles: | | | | | | | | | | | | | | | | | | |
| 6815.91.00 | -- Containing magnesite, dolomite or chromite | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6815.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6901.00.00 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 69.02 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. | | | | | | | | | | | | | | | | | | |
| 6902.10.00 | - Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 6902.20.00 | - Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 6902.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 69.03 | Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths. | | | | | | | | | | | | | | | | | | |
| 6903.10.00 | - Containing by weight more than 50% of graphite or other carbon or of a mixture of these products | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 6903.20.00 | - Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 6903.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 69.04 | Ceramic building bricks, flooring blocks, support or filler tiles and the like. | | | | | | | | | | | | | | | | | | |
| 6904.10.00 | - Building bricks | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6904.90.00 | - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 69.05 | Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. | | | | | | | | | | | | | | | | | | |
| 6905.10.00 | - Roofing tiles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6905.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 6905.90.10 | -- Lining bricks for ball mills | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6905.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6906.00.00 | Ceramic pipes, conduits, guttering and pipe fittings. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 69.07 | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing. | | | | | | | | | | | | | | | | | | |
| 6907.10.00 | - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6907.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 69.08 | Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. | | | | | | | | | | | | | | | | | | |
| 6908.10.00 | - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6908.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 6908.90.10 | -- Plain tiles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6908.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 69.09 | Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. | | | | | | | | | | | | | | | | | | |
| | - Ceramic wares for laboratory, chemical or other technical uses: | | | | | | | | | | | | | | | | | | |
| 6909.11.00 | -- Of porcelain or china | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6909.12.00 | -- Articles having a hardness equivalent to 9 or more on the Mohs scale | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6909.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6909.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 69.10 | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. | | | | | | | | | | | | | | | | | | |
| 6910.10.00 | - Of porcelain or china | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6910.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 69.11 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. | | | | | | | | | | | | | | | | | | |
| 6911.10.00 | - Tableware and kitchenware | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6911.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6912.00.00 | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 69.13 | Statuettes and other ornamental ceramic articles. | | | | | | | | | | | | | | | | | | |
| 6913.10.00 | - Of porcelain or china | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6913.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 69.14 | Other ceramic articles. | | | | | | | | | | | | | | | | | | |
| 6914.10.00 | - Of porcelain or china | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 6914.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7001.00.00 | Cullet and other waste and scrap of glass; glass in the mass. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.02 | Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked. | | | | | | | | | | | | | | | | | | |
| 7002.10.00 | - Balls | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7002.20.00 | - Rods | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Tubes: | | | | | | | | | | | | | | | | | | |
| 7002.31 | -- Of fused quartz or other fused silica: | | | | | | | | | | | | | | | | | | |
| 7002.31.10 | --- For vacuum tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7002.31.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7002.32 | -- Of other glass having a linear coefficient of expansion not exceeding 5x10 ⁻⁶ per Kelvin within a temperature range of 0oC to 300oC: | | | | | | | | | | | | | | | | | | |
| 7002.32.10 | --- For vacuum tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7002.32.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7002.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7002.39.10 | --- For vacuum tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7002.39.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 70.03 | Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | | | | | | | | | | | | | | | | | | |
| | - Non-wired sheets: | | | | | | | | | | | | | | | | | | |
| 7003.12 | -- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer: | | | | | | | | | | | | | | | | | | |
| 7003.12.10 | --- Optical glass, not optically worked | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7003.12.20 | --- Other, in square or rectangular shape (including with 1, 2, 3 or 4 corners cut) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7003.12.90 | --- Other: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7003.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7003.19.10 | --- Optical glass, not optically worked | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7003.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7003.20.00 | - Wired sheets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7003.30.00 | - Profiles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.04 | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | | | | | | | | | | | | | | | | | | |
| 7004.20 | - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer: | | | | | | | | | | | | | | | | | | |
| 7004.20.10 | -- Optical glass, not optically worked | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7004.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7004.90 | - Other glass: | | | | | | | | | | | | | | | | | | |
| 7004.90.10 | -- Optical glass, not optically worked | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7004.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.05 | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | | | | | | | | | | | | | | | | | | |
| 7005.10 | - Non-wired glass, having an absorbent, reflecting or non-reflecting layer: | | | | | | | | | | | | | | | | | | |
| 7005.10.10 | -- Optical glass, not optically worked | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7005.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other non-wired glass: | | | | | | | | | | | | | | | | | | |
| 7005.21 | -- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground: | | | | | | | | | | | | | | | | | | |
| 7005.21.10 | --- Optical glass, not optically worked | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7005.21.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7005.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7005.29.10 | --- Optical glass, not optically worked | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7005.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7005.30.00 | - Wired glass | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.06 | Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. | | | | | | | | | | | | | | | | | | |
| 7006.00.10 | - Optical glass, not optically worked | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7006.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.07 | Safety glass, consisting of toughened (tempered) or laminated glass. | | | | | | | | | | | | | | | | | | |
| | - Toughened (tempered) safety glass: | | | | | | | | | | | | | | | | | | |
| 7007.11 | -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: | | | | | | | | | | | | | | | | | | |
| 7007.11.10 | --- Suitable for vehicles of Chapter 87 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7007.11.20 | --- Suitable for aircraft or spacecraft of Chapter 88 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7007.11.30 | --- Suitable for railway or tramway locomotives or rolling stock of Chapter 86 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7007.11.40 | --- Suitable for ships, boats or floating structures of Chapter 89 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7007.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7007.19.10 | -- - Suitable for earth moving machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7007.19.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Laminated safety glass: | | | | | | | | | | | | | | | | | | |
| 7007.21 | -- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: | | | | | | | | | | | | | | | | | | |
| 7007.21.10 | --- - Suitable for vehicles of Chapter 87 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7007.21.20 | --- - Suitable for aircraft or spacecraft of Chapter 88 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7007.21.30 | --- - Suitable for railway or tramway locomotives or rolling stock of Chapter 86 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7007.21.40 | --- - Suitable for ships, boats or floating structures of Chapter 89 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7007.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7007.29.10 | -- - Suitable for earth moving machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7007.29.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7008.00.00 | Multiple-walled insulating units of glass. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.09 | Glass mirrors, whether or not framed, including rear-view mirrors. | | | | | | | | | | | | | | | | | | |
| 7009.10.00 | - Rear-view mirrors for vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 7009.91.00 | -- - Unframed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7009.92.00 | -- - Framed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.10 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass. | | | | | | | | | | | | | | | | | | |
| 7010.10.00 | - Ampoules | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7010.20.00 | - Stoppers, lids and other closures | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7010.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7010.90.10 | -- Carboys and demijohns | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7010.90.20 | -- - Bottles and vials for antibiotics, serums and other injectables of a capacity not exceeding 1 l | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7010.90.30 | -- - Bottles for intravenous fluids | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7010.90.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.11 | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like. | | | | | | | | | | | | | | | | | | |
| 7011.10 | - For electric lighting: | | | | | | | | | | | | | | | | | | |
| 7011.10.10 | -- Stems | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7011.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7011.20 | - For cathode-ray tubes: | | | | | | | | | | | | | | | | | | |
| 7011.20.10 | -- Television tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7011.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7011.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.13 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18). | | | | | | | | | | | | | | | | | | |
| 7013.10.00 | - Of glass-ceramics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Stemware drinking glasses, other than of glass-ceramics: | | | | | | | | | | | | | | | | | | |
| 7013.22.00 | -- - Of lead crystal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7013.28.00 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other drinking glasses, other than of glass-ceramics: | | | | | | | | | | | | | | | | | | |
| 7013.33.00 | -- - Of lead crystal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7013.37.00 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics: | | | | | | | | | | | | | | | | | | |
| 7013.41.00 | -- - Of lead crystal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7013.42.00 | -- Of glass having a linear coefficient of expansion not exceeding 5x10 ⁻⁶ per Kelvin within a temperature range of 0oC to 300oC | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7013.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other glassware: | | | | | | | | | | | | | | | | | | |
| 7013.91.00 | -- Of lead crystal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7013.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.14 | Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked. | | | | | | | | | | | | | | | | | | |
| 7014.00.10 | - Of a kind suitable for use in motor vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7014.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.15 | Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses. | | | | | | | | | | | | | | | | | | |
| 7015.10.00 | - Glasses for corrective spectacles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7015.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7015.90.10 | -- Clock or watch glasses | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7015.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.16 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms. | | | | | | | | | | | | | | | | | | |
| 7016.10.00 | - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7016.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.17 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. | | | | | | | | | | | | | | | | | | |
| 7017.10 | - Of fused quartz or other fused silica: | | | | | | | | | | | | | | | | | | |
| 7017.10.10 | -- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7017.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7017.20.00 | - Of other glass having a linear coefficient of expansion not exceeding 5x10 ⁻⁶ per Kelvin within a temperature range of 0°C to 300°C | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7017.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.18 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter. | | | | | | | | | | | | | | | | | | |
| 7018.10.00 | - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7018.20.00 | - Glass microspheres not exceeding 1 mm in diameter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7018.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 70.19 | Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics). | | | | | | | | | | | | | | | | | | |
| | - Silvers, rovings, yarn and chopped strands: | | | | | | | | | | | | | | | | | | |
| 7019.11.00 | -- Chopped strands, of a length of not more than 50 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7019.12.00 | -- Rovings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7019.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7019.19.10 | -- - Yarn | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7019.19.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products: | | | | | | | | | | | | | | | | | | |
| 7019.31.00 | -- Mats | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7019.32.00 | -- Thin sheets (voiles) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7019.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7019.39.10 | -- - Asphalt or coal-tar impregnated glass-fibre outerwrap for pipelines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7019.39.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7019.40.00 | - Woven fabrics of rovings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other woven fabrics: | | | | | | | | | | | | | | | | | | |
| 7019.51.00 | -- Of a width not exceeding 30 cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7019.52.00 | -- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m2, of filaments measuring per single yarn not more than 136 tex | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7019.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7019.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7019.90.30 | -- Escape chutes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7019.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 70.20 | Other articles of glass. | | | | | | | | | | | | | | | | | | |
| | - Glass moulds: | | | | | | | | | | | | | | | | | | |
| 7020.00.11 | -- Of a kind used for the manufacture of acrylic goods | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7020.00.19 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7020.00.20 | - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7020.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.01 | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport. | | | | | | | | | | | | | | | | | | |
| 7101.10.00 | - Natural pearls | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Cultured pearls: | | | | | | | | | | | | | | | | | | |
| 7101.21.00 | -- Unworked | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7101.22.00 | -- Worked | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.02 | Diamonds, whether or not worked, but not mounted or set. | | | | | | | | | | | | | | | | | | |
| 7102.10.00 | - Unsorted | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Industrial: | | | | | | | | | | | | | | | | | | |
| 7102.21.00 | -- Unworked or simply sawn, cleaved or bruted | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7102.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Non-industrial: | | | | | | | | | | | | | | | | | | |
| 7102.31.00 | -- Unworked or simply sawn, cleaved or bruted | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7102.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.03 | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport. | | | | | | | | | | | | | | | | | | |
| 7103.10.00 | - Unworked or simply sawn or roughly shaped | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Otherwise worked: | | | | | | | | | | | | | | | | | | |
| 7103.91.00 | -- Rubies, sapphires and emeralds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7103.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.04 | Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport. | | | | | | | | | | | | | | | | | | |
| 7104.10 | - Piezo-electric quartz: | | | | | | | | | | | | | | | | | | |
| 7104.10.10 | -- Unworked | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7104.10.20 | -- Worked | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7104.20.00 | - Other, unworked or simply sawn or roughly shaped | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7104.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.05 | Dust and powder of natural or synthetic precious or semi-precious stones. | | | | | | | | | | | | | | | | | | |
| 7105.10.00 | - Of diamonds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7105.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.06 | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form. | | | | | | | | | | | | | | | | | | |
| 7106.10.00 | - Powder | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 7106.91.00 | -- Unwrought | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7106.92.00 | -- Semi-manufactured | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7107.00.00 | Base metals clad with silver, not further worked than semi-manufactured. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.08 | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form. | | | | | | | | | | | | | | | | | | |
| | - Non-monetary: | | | | | | | | | | | | | | | | | | |
| 7108.11.00 | -- Powder | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7108.12 | -- Other unwrought forms: | | | | | | | | | | | | | | | | | | |
| 7108.12.10 | --- In lumps, ingots or cast bars | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7108.12.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7108.13.00 | -- Other semi-manufactured forms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7108.20.00 | - Monetary | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7109.00.00 | Base metals or silver, clad with gold, not further worked than semi-manufactured. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.10 | Platinum, unwrought or in semi-manufactured forms, or in powder form. | | | | | | | | | | | | | | | | | | |
| | - Platinum: | | | | | | | | | | | | | | | | | | |
| 7110.11 | -- Unwrought or in powder form: | | | | | | | | | | | | | | | | | | |
| 7110.11.10 | --- In lumps, ingots, cast bars, powder or sponge | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7110.11.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7110.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Palladium: | | | | | | | | | | | | | | | | | | |
| 7110.21 | -- Unwrought or in powder form: | | | | | | | | | | | | | | | | | | |
| 7110.21.10 | --- Alloys, containing not less than 20% palladium by weight, suitable for use in the making of artificial teeth | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7110.21.20 | --- Other, in lumps, ingots, cast bars, powder or sponge | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7110.21.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7110.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Rhodium: | | | | | | | | | | | | | | | | | | |
| 7110.31 | -- Unwrought or in powder form: | | | | | | | | | | | | | | | | | | |
| 7110.31.10 | --- In lumps, ingots, cast bars, powder or sponge | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7110.31.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7110.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Iridium, osmium and ruthenium: | | | | | | | | | | | | | | | | | | |
| 7110.41 | -- Unwrought or in powder form: | | | | | | | | | | | | | | | | | | |
| 7110.41.10 | --- In lumps, ingots, cast bars, powder or sponge | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7110.41.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7110.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.11 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | | | | | | | | | | | | | | | | | | |
| 7111.00.10 | - Silver or gold, clad with platinum | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7111.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.12 | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal. | | | | | | | | | | | | | | | | | | |
| 7112.30.00 | - Ash containing precious metal or precious metal compounds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other : | | | | | | | | | | | | | | | | | | |
| 7112.91.00 | -- Of gold, including metal clad with gold but excluding sweepings containing other precious metals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7112.92.00 | -- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7112.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7112.99.10 | --- Of silver, including metal clad with silver but excluding sweepings containing other precious metals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7112.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.13 | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. | | | | | | | | | | | | | | | | | | |
| | - Of precious metal whether or not plated or clad with precious metal: | | | | | | | | | | | | | | | | | | |
| 7113.11 | -- Of silver, whether or not plated or clad with other precious metal: | | | | | | | | | | | | | | | | | | |
| 7113.11.10 | --- Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7113.11.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7113.19 | -- Of other precious metal, whether or not plated or clad with precious metal: | | | | | | | | | | | | | | | | | | |
| 7113.19.10 | --- Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7113.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7113.20 | - Of base metal clad with precious metal: | | | | | | | | | | | | | | | | | | |
| 7113.20.10 | -- Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7113.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.14 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. | | | | | | | | | | | | | | | | | | |
| | - Of precious metal whether or not plated or clad with precious metal: | | | | | | | | | | | | | | | | | | |
| 7114.11.00 | -- Of silver, whether or not plated or clad with other precious metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7114.19.00 | -- Of other precious metal, whether or not plated or clad with precious metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7114.20.00 | - Of base metal clad with precious metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.15 | Other articles of precious metal or of metal clad with precious metal. | | | | | | | | | | | | | | | | | | |
| 7115.10.00 | - Catalysts in the form of wire cloth or grill, of platinum | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7115.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7115.90.10 | -- Of gold or silver | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7115.90.20 | -- Of metal clad with gold or silver | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7115.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.16 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed). | | | | | | | | | | | | | | | | | | |
| 7116.10.00 | - Of natural or cultured pearls | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7116.20.00 | - Of precious or semi-precious stones (natural, synthetic or reconstructed) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.17 | Imitation jewellery. | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Of base metal, whether or not plated with precious metal: | | | | | | | | | | | | | | | | | | |
| 7117.11 | -- Cuff-links and studs: | | | | | | | | | | | | | | | | | | |
| 7117.11.10 | --- Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7117.11.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7117.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7117.19.10 | --- Bangles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7117.19.20 | --- Other imitation jewellery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7117.19.90 | --- Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7117.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7117.90.10 | -- Bangles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7117.90.20 | -- Other imitation jewellery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7117.90.90 | -- Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 71.18 | Coin. | | | | | | | | | | | | | | | | | | |
| 7118.10 | - Coin (other than gold coin), not being legal tender: | | | | | | | | | | | | | | | | | | |
| 7118.10.10 | -- Silver coin | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7118.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7118.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7118.90.10 | -- Gold coin, whether or not legal tender | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7118.90.20 | -- Silver coin, being legal tender | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7118.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.01 | Pig iron and, spiegeleisen in pigs, blocks or other primary forms. | | | | | | | | | | | | | | | | | | |
| 7201.10.00 | - Non-alloy pig iron containing by weight 0.5% or less of phosphorus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7201.20.00 | - Non-alloy pig iron containing by weight more than 0.5% of phosphorus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7201.50.00 | - Alloy pig iron: spiegeleisen | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.02 | Ferro-alloys. | | | | | | | | | | | | | | | | | | |
| | - Ferro-manganese: | | | | | | | | | | | | | | | | | | |
| 7202.11.00 | -- Containing by weight more than 2% of carbon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7202.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Ferro-silicon: | | | | | | | | | | | | | | | | | | |
| 7202.21.00 | -- Containing by weight more than 55% of silicon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7202.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7202.30.00 | - Ferro-silico-manganese | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Ferro-chromium: | | | | | | | | | | | | | | | | | | |
| 7202.41.00 | -- Containing by weight more than 4% of carbon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7202.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7202.50.00 | - Ferro-silico-chromium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7202.60.00 | - Ferro-nickel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7202.70.00 | - Ferro-molybdenum | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7202.80.00 | - Ferro-tungsten and ferro-silico-tungsten | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 7202.91.00 | -- Ferro-titanium and ferro-silico-titanium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7202.92.00 | -- Ferro-vanadium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7202.93.00 | -- Ferro-niobium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7202.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.03 | Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms. | | | | | | | | | | | | | | | | | | |
| 7203.10.00 | - Ferrous products obtained by direct reduction of iron ore | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7203.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.04 | Ferrous waste and scrap; remelting scrap ingots of iron or steel. | | | | | | | | | | | | | | | | | | |
| 7204.10.00 | - Waste and scrap of cast iron | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Waste and scrap of alloy steel: | | | | | | | | | | | | | | | | | | |
| 7204.21.00 | -- Of stainless steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 7204.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7204.30.00 | - Waste and scrap of tinned iron or steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other waste and scrap: | | | | | | | | | | | | | | | | | | | |
| 7204.41.00 | -- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7204.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7204.50.00 | - Remelting scrap ingots | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 72.05 | Granules and powders, of pig iron, spiegeleisen, iron or steel. | | | | | | | | | | | | | | | | | | | |
| 7205.10.00 | - Granules | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Powders: | | | | | | | | | | | | | | | | | | | |
| 7205.21.00 | -- Of alloy steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7205.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 72.06 | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03). | | | | | | | | | | | | | | | | | | | |
| 7206.10 | - Ingots: | | | | | | | | | | | | | | | | | | | |
| 7206.10.10 | -- Containing by weight more than 0.6% of carbon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7206.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7206.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 72.07 | Semi-finished products of iron or non-alloy steel. | | | | | | | | | | | | | | | | | | | |
| | - Containing by weight less than 0.25% of carbon: | | | | | | | | | | | | | | | | | | | |
| 7207.11.00 | -- Of rectangular (including square) cross-section, the width measuring less than twice the thickness | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7207.12 | -- Other, of rectangular (other than square) cross-section: | | | | | | | | | | | | | | | | | | | |
| 7207.12.10 | --- Slabs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7207.12.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7207.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7207.20 | - Containing by weight 0.25% or more of carbon: | | | | | | | | | | | | | | | | | | | |
| | -- Containing by weight less than 0.6% of carbon: | | | | | | | | | | | | | | | | | | | |
| 7207.20.11 | --- Slabs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7207.20.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | -- Other: | | | | | | | | | | | | | | | | | | | |
| 7207.20.91 | --- Slabs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7207.20.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 72.08 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. | | | | | | | | | | | | | | | | | | | |
| 7208.10.00 | - In coils, not further worked than hot-rolled, with patterns in relief | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other, in coils, not further worked than hot-rolled, pickled: | | | | | | | | | | | | | | | | | | | |
| 7208.25 | -- Of a thickness of 4.75 mm or more: | | | | | | | | | | | | | | | | | | | |
| 7208.25.10 | --- Coils for re-rolling | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7208.25.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7208.26.00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7208.27.00 | -- Of a thickness of less than 3 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other, in coils, not further worked than hot-rolled: | | | | | | | | | | | | | | | | | | | |
| 7208.36.00 | -- Of a thickness exceeding 10 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7208.37.00 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7208.38.00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7208.39.00 | -- Of a thickness of less than 3 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7208.40.00 | - Not in coils, not further worked than hot-rolled, with patterns in relief | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other, not in coils, not further worked than hot-rolled: | | | | | | | | | | | | | | | | | | | |
| 7208.51.00 | -- Of a thickness exceeding 10 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7208.52.00 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7208.53.00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7208.54.00 | -- Of a thickness of less than 3 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7208.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.09 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. | | | | | | | | | | | | | | | | | | |
| | - In coils, not further worked than cold-rolled (cold-reduced): | | | | | | | | | | | | | | | | | | |
| 7209.15.00 | -- Of a thickness of 3 mm or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7209.16.00 | -- Of a thickness exceeding 1 mm but less than 3 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7209.17.00 | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7209.18 | -- Of a thickness of less than 0.5 mm: | | | | | | | | | | | | | | | | | | |
| 7209.18.10 | --- Tin-mill blackplate | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7209.18.20 | --- Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7209.18.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Not in coils, not further worked than cold-rolled (cold-reduced): | | | | | | | | | | | | | | | | | | |
| 7209.25.00 | -- Of a thickness of 3 mm or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7209.26.00 | -- Of a thickness exceeding 1 mm but less than 3 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7209.27.00 | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7209.28 | -- Of a thickness of less than 0.5 mm: | | | | | | | | | | | | | | | | | | |
| 7209.28.10 | --- Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7209.28.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7209.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7209.90.10 | -- Corrugated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7209.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.10 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. | | | | | | | | | | | | | | | | | | |
| | - Plated or coated with tin: | | | | | | | | | | | | | | | | | | |
| 7210.11 | -- Of a thickness of 0.5 mm or more: | | | | | | | | | | | | | | | | | | |
| 7210.11.10 | --- Containing by weight 0.6 % or more of carbon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.11.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.12 | -- Of a thickness of less than 0.5 mm: | | | | | | | | | | | | | | | | | | |
| 7210.12.10 | --- Containing by weight 0.6 % or more of carbon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.12.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.20 | - Plated or coated with lead, including terne-plate: | | | | | | | | | | | | | | | | | | |
| 7210.20.10 | -- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.30 | - Electrolytically plated or coated with zinc: | | | | | | | | | | | | | | | | | | |
| 7210.30.10 | -- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Otherwise plated or coated with zinc: | | | | | | | | | | | | | | | | | | |
| 7210.41 | -- Corrugated: | | | | | | | | | | | | | | | | | | |
| 7210.41.10 | --- Of a thickness not exceeding 1.2 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.41.20 | --- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.41.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.49 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7210.49.10 | --- Of a thickness not exceeding 1.2 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7210.49.20 | --- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.49.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.50.00 | - Plated or coated with chromium oxides or with chromium and chromium oxides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.61 | - Plated or coated with aluminium: -- Plated or coated with aluminium-zinc alloys: | | | | | | | | | | | | | | | | | | |
| 7210.61.10 | --- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.61.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.69 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7210.69.10 | --- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.69.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.70 | - Painted, varnished or coated with plastics: | | | | | | | | | | | | | | | | | | |
| 7210.70.10 | -- Containing by weight less than 0.6% of carbon and of a thickness 1.5 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.70.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7210.90.10 | -- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7210.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.11 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. | | | | | | | | | | | | | | | | | | |
| | - Not further worked than hot-rolled: | | | | | | | | | | | | | | | | | | |
| 7211.13 | -- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief: | | | | | | | | | | | | | | | | | | |
| 7211.13.10 | --- Hoop and strip, of a width exceeding 150 mm but not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.13.20 | --- Corrugated, containing by weight less than 0.6% of carbon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.13.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.14 | -- Other, of a thickness of 4.75 mm or more: | | | | | | | | | | | | | | | | | | |
| 7211.14.10 | --- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.14.20 | --- Corrugated, containing by weight less than 0.6% of carbon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.14.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7211.19.10 | --- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.19.20 | --- Corrugated, containing by weight less than 0.6% of carbon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.19.30 | --- Other, of a thickness of 0.17 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Not further worked than cold-rolled (cold-reduced): | | | | | | | | | | | | | | | | | | |
| 7211.23 | -- Containing by weight less than 0.25% of carbon: | | | | | | | | | | | | | | | | | | |
| 7211.23.10 | --- Corrugated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.23.20 | --- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.23.30 | --- Other, of a thickness of 0.17 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.23.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7211.29.10 | --- Corrugated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.29.20 | --- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.29.30 | --- Other, of a thickness of 0.17 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7211.90.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.90.20 | -- Corrugated, containing by weight less than 0.6% of carbon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7211.90.30 | -- Other, of a thickness of 0.17 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7211.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.12 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated. | | | | | | | | | | | | | | | | | | |
| 7212.10 | - Plated or coated with tin: | | | | | | | | | | | | | | | | | | |
| 7212.10.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.20 | - Electrolytically plated or coated with zinc: | | | | | | | | | | | | | | | | | | |
| 7212.20.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.20.20 | -- Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.30 | - Otherwise plated or coated with zinc: | | | | | | | | | | | | | | | | | | |
| 7212.30.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.30.20 | -- Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.40 | - Painted, varnished or coated with plastics: | | | | | | | | | | | | | | | | | | |
| 7212.40.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.40.20 | -- Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.50 | - Otherwise plated or coated: | | | | | | | | | | | | | | | | | | |
| 7212.50.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.50.20 | -- Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.50.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.60 | - Clad: | | | | | | | | | | | | | | | | | | |
| 7212.60.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.60.20 | -- Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7212.60.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.13 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel. | | | | | | | | | | | | | | | | | | |
| 7213.10.00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7213.20.00 | - Other, of free-cutting steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7213.91.00 | -- Of circular cross-section measuring less than 14 mm in diameter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7213.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.14 | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling. | | | | | | | | | | | | | | | | | | |
| 7214.10 | - Forged: | | | | | | | | | | | | | | | | | | |
| | -- Containing by weight less than 0.6% of carbon: | | | | | | | | | | | | | | | | | | |
| 7214.10.11 | --- Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7214.10.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 7214.10.21 | --- Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7214.10.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7214.20 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling: | | | | | | | | | | | | | | | | | | |
| | -- Containing by weight less than 0.6% of carbon: | | | | | | | | | | | | | | | | | | |
| 7214.20.11 | --- Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7214.20.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 7214.20.21 | --- Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7214.20.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7214.30.00 | - Other, of free-cutting steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 7214.91 | -- Of rectangular (other than square) cross-section: | | | | | | | | | | | | | | | | | | | |
| 7214.91.10 | --- Containing by weight less than 0.6% of carbon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7214.91.20 | --- Containing by weight 0.6% or more of carbon | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7214.99 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 7214.99.10 | --- Containing by weight 0.6% or more of carbon, other than of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7214.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 72.15 | Other bars and rods of iron or non-alloy steel. | | | | | | | | | | | | | | | | | | | |
| 7215.10.00 | - Of free-cutting steel, not further worked than cold-formed or cold-finished | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7215.50 | - Other, not further worked than cold-formed or cold-finished: | | | | | | | | | | | | | | | | | | | |
| 7215.50.10 | -- Containing by weight 0.6% or more of carbon, other than of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7215.50.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7215.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 72.16 | Angles, shapes and sections of iron or non-alloy steel. | | | | | | | | | | | | | | | | | | | |
| 7216.10.00 | - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: | | | | | | | | | | | | | | | | | | | |
| 7216.21.00 | -- L sections | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7216.22.00 | -- T sections | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more: | | | | | | | | | | | | | | | | | | | |
| 7216.31.00 | -- U sections | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7216.32.00 | -- I sections | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7216.33.00 | -- H sections | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7216.40.00 | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7216.50 | - Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded: | | | | | | | | | | | | | | | | | | | |
| 7216.50.10 | -- Of a height of less than 80 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7216.50.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Angles, shapes and sections, not further worked than cold-formed or cold-finished: | | | | | | | | | | | | | | | | | | | |
| 7216.61.00 | -- Obtained from flat-rolled products | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7216.69.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 7216.91.00 | -- Cold-formed or cold-finished from flat-rolled products | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7216.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 72.17 | Wire of iron or non-alloy steel. | | | | | | | | | | | | | | | | | | | |
| 7217.10 | - Not plated or coated, whether or not polished: | | | | | | | | | | | | | | | | | | | |
| 7217.10.10 | -- Containing by weight less than 0.25% of carbon | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | -- Containing by weight 0.25% or more but less than 0.6% of carbon: | | | | | | | | | | | | | | | | | | | |
| 7217.10.22 | --- Bead wire; flat hard steel reed wire; prestressed concrete steel wire; free-cutting steel wire | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7217.10.29 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | -- Containing by weight 0.6% or more of carbon: | | | | | | | | | | | | | | | | | | | |
| 7217.10.31 | --- Spokes wire; bead wire; flat hard steel reed wire; prestressed concrete steel wire; free-cutting steel wire | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% | |
| 7217.10.39 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% | |
| 7217.20 | - Plated or coated with zinc: | | | | | | | | | | | | | | | | | | | |
| 7217.20.10 | -- Containing by weight less than 0.25% carbon | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% | |
| 7217.20.20 | -- Containing by weight 0.25% or more but less than 0.45% of carbon | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | -- Containing by weight 0.45% or more of carbon : | | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7217.20.91 | --- High carbon steel core wire for steel reinforced aluminium conductors (ACSR) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 7217.20.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 7217.30 | - Plated or coated with other base metals: | | | | | | | | | | | | | | | | | | |
| 7217.30.10 | -- Containing by weight less than 0.25% of carbon | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 7217.30.20 | -- Containing by weight 0.25% or more of carbon but less than 0.6% of carbon | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 7217.30.31 | -- Containing by weight 0.6% or more of carbon: --- Copper alloy coated high carbon steel wire of a kind used in the manufacture of pneumatic rubber tyres (bead wire) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 7217.30.39 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 7217.90.10 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 7217.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 72.18 | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel. | | | | | | | | | | | | | | | | | | |
| 7218.10.00 | - Ingots and other primary forms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 7218.91.00 | -- Of rectangular (other than square) cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7218.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.19 | Flat-rolled products of stainless steel, of a width of 600 mm or more. | | | | | | | | | | | | | | | | | | |
| | - Not further worked than hot-rolled, in coils: | | | | | | | | | | | | | | | | | | |
| 7219.11.00 | -- Of a thickness exceeding 10 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7219.12.00 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7219.13.00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7219.14.00 | -- Of a thickness of less than 3 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Not further worked than hot-rolled, not in coils: | | | | | | | | | | | | | | | | | | |
| 7219.21.00 | -- Of a thickness exceeding 10 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7219.22.00 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7219.23.00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7219.24.00 | -- Of a thickness of less than 3 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Not further worked than cold-rolled (cold-reduced): | | | | | | | | | | | | | | | | | | |
| 7219.31.00 | -- Of a thickness of 4.75 mm or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7219.32.00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7219.33.00 | -- Of a thickness exceeding 1 mm but less than 3 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7219.34.00 | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7219.35.00 | -- Of a thickness of less than 0.5 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7219.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7219.90.10 | -- Of a thickness of 1.5 mm or more but not exceeding 125 mm with patterns in relief derived from rolling, or perforated, corrugated or polished | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7219.90.20 | -- Of a thickness of less than 1.5 mm without patterns in relief derived from rolling, or perforated, corrugated or polished | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7219.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.20 | Flat-rolled products of stainless steel, of a width of less than 600 mm. | | | | | | | | | | | | | | | | | | |
| | - Not further worked than hot-rolled: | | | | | | | | | | | | | | | | | | |
| 7220.11 | -- Of a thickness of 4.75 mm or more: | | | | | | | | | | | | | | | | | | |
| 7220.11.10 | --- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7220.11.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7220.12 | -- Of a thickness of less than 4.75 mm: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7220.12.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7220.12.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7220.20 | - Not further worked than cold-rolled (cold-reduced): | | | | | | | | | | | | | | | | | | |
| 7220.20.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7220.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7220.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7220.90.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7220.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7221.00.00 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.22 | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel. | | | | | | | | | | | | | | | | | | |
| | - Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: | | | | | | | | | | | | | | | | | | |
| 7222.11.00 | -- Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7222.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7222.20 | - Bars and rods, not further worked than cold-formed or cold-finished: | | | | | | | | | | | | | | | | | | |
| 7222.20.10 | -- Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7222.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7222.30 | - Other bars and rods: | | | | | | | | | | | | | | | | | | |
| 7222.30.10 | -- Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 7222.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 7222.40.00 | - Angles, shapes and sections | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.23 | Wire of stainless steel. | | | | | | | | | | | | | | | | | | |
| 7223.00.10 | - Having a cross-sectional dimension exceeding 13 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7223.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.24 | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel. | | | | | | | | | | | | | | | | | | |
| 7224.10.00 | - Ingots and other primary forms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7224.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.25 | Flat-rolled products of other alloy steel, of a width of 600 mm or more. | | | | | | | | | | | | | | | | | | |
| | - Of silicon-electrical steel: | | | | | | | | | | | | | | | | | | |
| 7225.11.00 | -- Grain-oriented | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7225.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7225.30.00 | - Other, not further worked than hot-rolled, in coils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7225.40.00 | - Other, not further worked than hot-rolled, not in coils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7225.50.00 | - Other, not further worked than cold-rolled (cold-reduced) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 7225.91.00 | -- Electrolytically plated or coated with zinc | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7225.92.00 | -- Otherwise plated or coated with zinc | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7225.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.26 | Flat-rolled products of other alloy steel, of a width of less than 600 mm. | | | | | | | | | | | | | | | | | | |
| | - Of silicon-electrical steel: | | | | | | | | | | | | | | | | | | |
| | - Grain-oriented: | | | | | | | | | | | | | | | | | | |
| 7226.11 | -- Grain-oriented: | | | | | | | | | | | | | | | | | | |
| 7226.11.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7226.11.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7226.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7226.19.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7226.19.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7226.20 | - Of high speed steel: | | | | | | | | | | | | | | | | | | |
| 7226.20.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7226.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 7226.91 | -- Not further worked than hot-rolled: | | | | | | | | | | | | | | | | | | |
| 7226.91.10 | -- Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7226.91.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7226.92 | -- Not further worked than cold-rolled (cold-reduced): | | | | | | | | | | | | | | | | | | |
| 7226.92.10 | -- - Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7226.92.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7226.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7226.99.10 | -- - Hoop and strip, of a width not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7226.99.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.27 | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. | | | | | | | | | | | | | | | | | | |
| 7227.10.00 | - Of high speed steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7227.20.00 | - Of silico-manganese steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7227.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.28 | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel. | | | | | | | | | | | | | | | | | | |
| 7228.10 | - Bars and rods, of high speed steel: | | | | | | | | | | | | | | | | | | |
| 7228.10.10 | -- Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.20 | - Bars and rods, of silico-manganese steel: | | | | | | | | | | | | | | | | | | |
| 7228.20.10 | -- Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.30 | - Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded: | | | | | | | | | | | | | | | | | | |
| 7228.30.10 | -- Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.40 | - Other bars and rods, not further worked than forged: | | | | | | | | | | | | | | | | | | |
| 7228.40.10 | -- Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.50 | - Other bars and rods, not further worked than cold-formed or cold-finished: | | | | | | | | | | | | | | | | | | |
| 7228.50.10 | -- Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.50.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.60 | - Other bars and rods: | | | | | | | | | | | | | | | | | | |
| 7228.60.10 | -- Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.60.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.70.00 | - Angles, shapes and sections | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.80 | - Hollow drill bars and rods: | | | | | | | | | | | | | | | | | | |
| | -- Containing by weight 0.6% or more of carbon: | | | | | | | | | | | | | | | | | | |
| 7228.80.11 | -- - Of circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.80.19 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7228.80.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 72.29 | Wire of other alloy steel. | | | | | | | | | | | | | | | | | | |
| 7229.20.00 | - Of silico-manganese steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7229.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.01 | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel. | | | | | | | | | | | | | | | | | | |
| 7301.10.00 | - Sheet piling | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7301.20.00 | - Angles, shapes and sections | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 73.02 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails. | | | | | | | | | | | | | | | | | | |
| 7302.10.00 | - Rails | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7302.30.00 | - Switch blades, crossing frogs, point rods and other crossing pieces | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7302.40.00 | - Fish-plates and sole plates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7302.90 | - Other: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7302.90.10 | -- Sleepers (cross-ties) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7302.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.03 | Tubes, pipes and hollow profiles, of cast iron. | | | | | | | | | | | | | | | | | | |
| 7303.00.10 | - Tubes and pipes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7303.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.04 | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel. | | | | | | | | | | | | | | | | | | |
| | - Line pipe of a kind used for oil or gas pipelines: | | | | | | | | | | | | | | | | | | |
| 7304.11.00 | -- Of stainless steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7304.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: | | | | | | | | | | | | | | | | | | |
| 7304.22.00 | -- Drill pipe of stainless steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 7304.23.00 | -- Other drill pipe | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 7304.24.00 | -- Other, of stainless steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 7304.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | - Other, of circular cross-section, of iron or non-alloy steel: | | | | | | | | | | | | | | | | | | |
| 7304.31 | -- Cold-drawn or cold-rolled (cold-reduced): | | | | | | | | | | | | | | | | | | |
| 7304.31.10 | -- - Drillrod casing and tubing with pin and box threads | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 7304.31.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7304.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other, of circular cross-section, of stainless steel: | | | | | | | | | | | | | | | | | | |
| 7304.41.00 | -- Cold-drawn or cold-rolled (cold-reduced) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7304.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other, of circular cross-section, of other alloy steel: | | | | | | | | | | | | | | | | | | |
| 7304.51 | -- Cold-drawn or cold-rolled (cold-reduced): | | | | | | | | | | | | | | | | | | |
| 7304.51.10 | -- - Drillrod casing and tubing with pin and box threads | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7304.51.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7304.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7304.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.05 | Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel. | | | | | | | | | | | | | | | | | | |
| | - Line pipe of a kind used for oil or gas pipelines: | | | | | | | | | | | | | | | | | | |
| 7305.11.00 | -- Longitudinally submerged arc welded | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7305.12.00 | -- Other, longitudinally welded | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7305.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7305.20.00 | - Casing of a kind used in drilling for oil or gas | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | - Other, welded: | | | | | | | | | | | | | | | | | | |
| 7305.31 | -- Longitudinally welded: | | | | | | | | | | | | | | | | | | |
| 7305.31.10 | -- - Stainless steel pipes and tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7305.31.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7305.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7305.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.06 | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. | | | | | | | | | | | | | | | | | | |
| | - Line pipe of a kind used for oil or gas pipelines: | | | | | | | | | | | | | | | | | | |
| 7306.11.00 | -- Welded, of stainless steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Casing and tubing of a kind used in drilling for oil or gas: | | | | | | | | | | | | | | | | | | |
| 7306.21.00 | -- Welded, of stainless steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.30 | - Other, welded, of circular cross-section, of iron or non-alloy steel: | | | | | | | | | | | | | | | | | | |
| 7306.30.10 | -- Boiler tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 7306.30.20 | -- Single or double-walled, copper-plated, fluororesin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.30.30 | -- Sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.40 | - Other, welded, of circular cross-section, of stainless steel: | | | | | | | | | | | | | | | | | | |
| 7306.40.10 | -- Boiler tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.40.20 | -- Stainless steel pipes and tubes, with an external diameter exceeding 105 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.40.30 | -- Pipes and tubes containing by weight at least 30% of nickel, with an external diameter not exceeding 10 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.50 | - Other, welded, of circular cross-section, of other alloy steel: | | | | | | | | | | | | | | | | | | |
| 7306.50.10 | -- Boiler tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.50.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other, welded, of non-circular cross-section: | | | | | | | | | | | | | | | | | | |
| 7306.61.00 | -- Of square or rectangular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.69.00 | -- Of other non-circular cross-section | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7306.90.10 | -- Bundy-weld pipes and tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7306.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.07 | Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. | | | | | | | | | | | | | | | | | | |
| | - Cast fittings: | | | | | | | | | | | | | | | | | | |
| 7307.11.00 | -- Of non-malleable cast iron | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7307.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other, of stainless steel: | | | | | | | | | | | | | | | | | | |
| 7307.21.00 | -- Flanges | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7307.22.00 | -- Threaded elbows, bends and sleeves | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7307.23.00 | -- Butt welding fittings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7307.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 7307.91.00 | -- Flanges | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7307.92.00 | -- Threaded elbows, bends and sleeves | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7307.93.00 | -- Butt welding fittings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7307.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.08 | Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. | | | | | | | | | | | | | | | | | | |
| 7308.10 | - Bridges and bridge-sections: | | | | | | | | | | | | | | | | | | |
| 7308.10.10 | -- Prefabricated modular type joined by shear connectors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7308.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7308.20 | - Towers and lattice masts: | | | | | | | | | | | | | | | | | | |
| | -- Towers: | | | | | | | | | | | | | | | | | | |
| 7308.20.11 | -- - Prefabricated modular type joined by shear connectors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7308.20.19 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | - Lattice masts: | | | | | | | | | | | | | | | | | | |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 7308.20.21 | --- Prefabricated modular type joined by shear connectors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7308.20.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7308.30.00 | - Doors, windows and their frames and thresholds for doors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7308.40 | - Equipment for scaffolding, shuttering, propping or pit-propping: | | | | | | | | | | | | | | | | | | | |
| 7308.40.10 | -- Prefabricated modular type joined by shear connectors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7308.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7308.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 7308.90.20 | -- Prefabricated modular type joined by shear connectors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7308.90.30 | -- Corrugated, curved or bent galvanized plates for assembly into underground conduits and culverts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7308.90.40 | -- Parts of tubes or tunnels, made of formed and bended corrugated sheet of iron or steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7308.90.50 | -- Rails for ships | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7308.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7309.00.00 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 73.10 | Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | | | | | | | | | | | | | | | | | | | |
| 7310.10.00 | - Of a capacity of 50 l or more - Of a capacity of less than 50 l: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 7310.21 | -- Cans which are to be closed by soldering or crimping: | | | | | | | | | | | | | | | | | | | |
| 7310.21.10 | --- Of a capacity of less than 1 l | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7310.21.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7310.29 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 7310.29.10 | --- Of a capacity of less than 1 l | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7310.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 73.11 | Containers for compressed or liquefied gas, of iron or steel. | | | | | | | | | | | | | | | | | | | |
| | - Seamless steel cylinders, except for LPG cylinders: | | | | | | | | | | | | | | | | | | | |
| 7311.00.11 | -- Of a capacity of less than 30 l | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7311.00.19 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 7311.00.91 | --- Of a capacity of less than 30 l | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7311.00.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 73.12 | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. | | | | | | | | | | | | | | | | | | | |
| 7312.10 | - Stranded wire, ropes and cables: | | | | | | | | | | | | | | | | | | | |
| 7312.10.10 | -- Locked coils, flattened strands and non-rotating wire ropes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7312.10.20 | -- Plated or coated with brass and of a nominal diameter not exceeding 3 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7312.10.40 | -- Stranded wire of diameter of less than 3 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7312.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7312.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 7313.00.00 | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.14 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. | | | | | | | | | | | | | | | | | | |
| | - Woven cloth: | | | | | | | | | | | | | | | | | | |
| 7314.12.00 | -- Endless bands for machinery, of stainless steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7314.14.00 | -- Other woven cloth, of stainless steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7314.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7314.19.10 | --- Endless bands for machinery other than of stainless steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7314.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7314.20.00 | - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other grill, netting and fencing, welded at the intersection: | | | | | | | | | | | | | | | | | | |
| 7314.31.00 | -- Plated or coated with zinc | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7314.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | - Other cloth, grill, netting and fencing: | | | | | | | | | | | | | | | | | | |
| 7314.41.00 | -- Plated or coated with zinc | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7314.42.00 | -- Coated with plastics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7314.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7314.50.00 | - Expanded metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.15 | Chain and parts thereof, of iron or steel. | | | | | | | | | | | | | | | | | | |
| | - Articulated link chain and parts thereof: | | | | | | | | | | | | | | | | | | |
| 7315.11 | -- Roller chain: | | | | | | | | | | | | | | | | | | |
| | --- Of mild steel: | | | | | | | | | | | | | | | | | | |
| 7315.11.11 | ---- Bicycle chain | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.11.12 | ---- Motorcycle chain | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.11.19 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 7315.11.21 | ---- Bicycle chain | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.11.22 | ---- Motorcycle chain | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.11.23 | ---- Other transmission type of pitch length not less than 6 mm but not more than 32 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.11.29 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.12.00 | -- Other chain | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.19 | -- Parts: | | | | | | | | | | | | | | | | | | |
| | --- Of mild steel: | | | | | | | | | | | | | | | | | | |
| 7315.19.11 | ---- Of bicycle chain | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.19.12 | ---- Of motorcycle chain | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.19.19 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 7315.19.91 | ---- Of bicycle chain | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.19.92 | ---- Of motorcycle chain | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.19.99 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.20 | - Skid chain: | | | | | | | | | | | | | | | | | | |
| 7315.20.10 | -- Of mild steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other chain: | | | | | | | | | | | | | | | | | | |
| 7315.81 | -- Stud-link: | | | | | | | | | | | | | | | | | | |
| 7315.81.10 | --- Of mild steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.81.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.82 | -- Other, welded link: | | | | | | | | | | | | | | | | | | |
| 7315.82.10 | --- Of mild steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.82.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.89 | -- Other: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | --- Of mild steel: | | | | | | | | | | | | | | | | | | |
| 7315.89.11 | --- Bicycle chain | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.89.12 | --- Motorcycle chain | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.89.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 7315.89.21 | --- Bicycle chain | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.89.22 | --- Motorcycle chain | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.89.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.90 | - Other parts: | | | | | | | | | | | | | | | | | | |
| 7315.90.10 | -- Of mild steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7315.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7316.00.00 | Anchors, grapnels and parts thereof, of iron or steel. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.17 | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper. | | | | | | | | | | | | | | | | | | |
| 7317.00.10 | - Wire nails | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7317.00.20 | - Staples | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7317.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.18 | Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. | | | | | | | | | | | | | | | | | | |
| | - Threaded articles: | | | | | | | | | | | | | | | | | | |
| 7318.11.00 | -- Coach screws | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.12 | -- Other wood screws: | | | | | | | | | | | | | | | | | | |
| 7318.12.10 | --- Of an external diameter not exceeding 16 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.12.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.13 | -- Screw hooks and screw rings: | | | | | | | | | | | | | | | | | | |
| 7318.13.10 | --- Of an external diameter not exceeding 16 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.13.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.14 | -- Self-tapping screws: | | | | | | | | | | | | | | | | | | |
| 7318.14.10 | --- Of an external diameter not exceeding 16 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.14.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.15 | -- Other screws and bolts, whether or not with their nuts or washers: | | | | | | | | | | | | | | | | | | |
| | --- Of an external diameter not exceeding 16 mm: | | | | | | | | | | | | | | | | | | |
| 7318.15.11 | ---- Screws for metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.15.12 | ---- Bolts for metal, with or without nuts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.15.19 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 7318.15.91 | ---- Screws for metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.15.92 | ---- Bolts for metal, with or without nuts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7318.15.99 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.16 | -- Nuts: | | | | | | | | | | | | | | | | | | |
| 7318.16.10 | --- Of an external diameter not exceeding 16 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.16.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7318.19.10 | --- Of an external diameter not exceeding 16 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Non-threaded articles: | | | | | | | | | | | | | | | | | | |
| 7318.21 | -- Spring washers and other lock washers: | | | | | | | | | | | | | | | | | | |
| 7318.21.10 | --- Of an external diameter not exceeding 16 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.21.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.22 | -- Other washers: | | | | | | | | | | | | | | | | | | |
| 7318.22.10 | --- Of an external diameter not exceeding 16 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.22.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.23 | -- Rivets: | | | | | | | | | | | | | | | | | | |
| 7318.23.10 | --- Of an external diameter not exceeding 16 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7318.23.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.24 | -- Cotter-pins and cotter-pins: | | | | | | | | | | | | | | | | | | |
| 7318.24.10 | -- Of an external diameter not exceeding 16 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.24.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7318.29.10 | -- Of an external diameter not exceeding 16 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7318.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.19 | Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 7319.20.00 | - Safety pins | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7319.30.00 | - Other pins | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7319.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.20 | Leaf-springs and leaves for springs, of iron or steel. | | | | | | | | | | | | | | | | | | |
| 7320.10 | - Leaf-springs and leaves therefor: | | | | | | | | | | | | | | | | | | |
| 7320.10.10 | -- For motor vehicles or earth moving machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7320.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7320.20 | - Helical springs: | | | | | | | | | | | | | | | | | | |
| 7320.20.10 | -- For motor vehicles or earth moving machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7320.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7320.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7320.90.10 | -- For motor vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7320.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.21 | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel. | | | | | | | | | | | | | | | | | | |
| | - Cooking appliances and plate warmers: | | | | | | | | | | | | | | | | | | |
| 7321.11.00 | -- For gas fuel or for both gas and other fuels | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7321.12.00 | -- For liquid fuel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7321.19.00 | -- Other, including appliances for solid fuel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other appliances: | | | | | | | | | | | | | | | | | | |
| 7321.81.00 | -- For gas fuel or for both gas and other fuels | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7321.82.00 | -- For liquid fuel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7321.89.00 | -- Other, including appliances for solid fuel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7321.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 7321.90.10 | -- Of burners for kerosene stoves | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 7321.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 73.22 | Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel. | | | | | | | | | | | | | | | | | | |
| | - Radiators and parts thereof: | | | | | | | | | | | | | | | | | | |
| 7322.11.00 | -- Of cast iron | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7322.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7322.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 73.23 | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel. | | | | | | | | | | | | | | | | | | |
| 7323.10.00 | - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 7323.91 | -- Of cast iron, not enamelled: | | | | | | | | | | | | | | | | | | |
| 7323.91.10 | --- Kitchenware | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 7323.91.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7323.92.00 | -- Of cast iron, enamelled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7323.93 | -- Of stainless steel: | | | | | | | | | | | | | | | | | | |
| 7323.93.10 | --- Kitchenware | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7323.93.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 7323.94.00 | -- Of iron (other than cast iron) or steel, enamelled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7323.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7323.99.10 | -- Kitchenware | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7323.99.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.24 | Sanitary ware and parts thereof, of iron or steel. | | | | | | | | | | | | | | | | | | |
| 7324.10.00 | - Sinks and wash basins, of stainless steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Baths: | | | | | | | | | | | | | | | | | | |
| 7324.21.00 | -- Of cast iron, whether or not enamelled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7324.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7324.90 | - Other, including parts: | | | | | | | | | | | | | | | | | | |
| 7324.90.10 | -- Flushing water closets or urinals (fixed type) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7324.90.20 | -- Bedpans, urinals (portable type) and chamber-pots | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7324.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.25 | Other cast articles of iron or steel. | | | | | | | | | | | | | | | | | | |
| 7325.10 | - Of non-malleable cast iron: | | | | | | | | | | | | | | | | | | |
| 7325.10.10 | -- Spouts and cups for latex collection | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7325.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 7325.91.00 | -- Grinding balls and similar articles for mills | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7325.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7325.99.10 | --- Spouts and cups for latex collection | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7325.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 73.26 | Other articles of iron or steel. | | | | | | | | | | | | | | | | | | |
| | - Forged or stamped, but not further worked: | | | | | | | | | | | | | | | | | | |
| 7326.11.00 | -- Grinding balls and similar articles for mills | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7326.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7326.20 | - Articles of iron or steel wire: | | | | | | | | | | | | | | | | | | |
| 7326.20.20 | -- Rat traps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7326.20.50 | -- Wire poultry cages and the like | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7326.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7326.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7326.90.10 | -- Ships' rudders | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7326.90.30 | -- Stainless steel clamp assemblies with rubber sleeves for hubless cast iron pipes and pipe fittings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7326.90.40 | -- Spouts and cups for latex collection | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7326.90.50 | -- Rat traps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7326.90.70 | -- Horseshoes; riding boot spurs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7326.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7401.00.00 | Copper mattes; cement copper (precipitated copper). | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7402.00.00 | Unrefined copper; copper anodes for electrolytic refining. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 74.03 | Refined copper and copper alloys, unwrought. | | | | | | | | | | | | | | | | | | |
| | - Refined copper: | | | | | | | | | | | | | | | | | | |
| 7403.11.00 | -- Cathodes and sections of cathodes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7403.12.00 | -- Wire-bars | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7403.13.00 | -- Billets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7403.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Copper alloys: | | | | | | | | | | | | | | | | | | |
| 7403.21.00 | -- Copper-zinc base alloys (brass) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7403.22.00 | -- Copper-tin base alloys (bronze) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7403.29.00 | -- Other copper alloys (other than master alloys of heading 74.05) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7404.00.00 | Copper waste and scrap. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7405.00.00 | Master alloys of copper. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 74.06 | Copper powders and flakes. | | | | | | | | | | | | | | | | | | |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 7406.10.00 | - Powders of non-lamellar structure | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7406.20.00 | - Powders of lamellar structure; flakes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 74.07 | Copper bars, rods and profiles. | | | | | | | | | | | | | | | | | | | |
| 7407.10 | - Of refined copper: | | | | | | | | | | | | | | | | | | | |
| 7407.10.30 | -- Profiles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7407.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Of copper alloys: | | | | | | | | | | | | | | | | | | | |
| 7407.21.00 | -- Of copper-zinc base alloys (brass) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7407.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 74.08 | Copper wire. | | | | | | | | | | | | | | | | | | | |
| | - Of refined copper: | | | | | | | | | | | | | | | | | | | |
| 7408.11.00 | -- Of which the maximum cross-sectional dimension exceeds 6 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7408.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | - Of copper alloys: | | | | | | | | | | | | | | | | | | | |
| 7408.21.00 | -- Of copper-zinc base alloys (brass) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7408.22.00 | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7408.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 74.09 | Copper plates, sheets and strip, of a thickness exceeding 0.15 mm. | | | | | | | | | | | | | | | | | | | |
| | - Of refined copper: | | | | | | | | | | | | | | | | | | | |
| 7409.11.00 | -- In coils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7409.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Of copper-zinc base alloys (brass): | | | | | | | | | | | | | | | | | | | |
| 7409.21.00 | -- In coils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7409.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Of copper-tin base alloys (bronze): | | | | | | | | | | | | | | | | | | | |
| 7409.31.00 | -- In coils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7409.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7409.40.00 | - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7409.90.00 | - Of other copper alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 74.10 | Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm. | | | | | | | | | | | | | | | | | | | |
| | - Not backed: | | | | | | | | | | | | | | | | | | | |
| 7410.11.00 | -- Of refined copper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7410.12.00 | -- Of copper alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Backed: | | | | | | | | | | | | | | | | | | | |
| 7410.21.00 | -- Of refined copper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7410.22.00 | -- Of copper alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 74.11 | Copper tubes and pipes. | | | | | | | | | | | | | | | | | | | |
| 7411.10.00 | - Of refined copper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Of copper alloys: | | | | | | | | | | | | | | | | | | | |
| 7411.21.00 | -- Of copper-zinc base alloys (brass) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7411.22.00 | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7411.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 74.12 | Copper tube or pipe fittings (for example, couplings, elbows, sleeves). | | | | | | | | | | | | | | | | | | | |
| 7412.10.00 | - Of refined copper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7412.20 | - Of copper alloys: | | | | | | | | | | | | | | | | | | | |
| 7412.20.10 | -- Of copper-zinc base alloys (brass) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7412.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 7413.00.00 | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 74.15 | Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper. | | | | | | | | | | | | | | | | | | |
| 7415.10 | - Nails and tacks, drawing pins, staples and similar articles: | | | | | | | | | | | | | | | | | | |
| 7415.10.10 | -- Nails | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7415.10.20 | -- Staples | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7415.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other articles, not threaded: | | | | | | | | | | | | | | | | | | |
| 7415.21.00 | -- Washers (including spring washers) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7415.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other threaded articles: | | | | | | | | | | | | | | | | | | |
| 7415.33 | -- Screws; bolts and nuts: | | | | | | | | | | | | | | | | | | |
| 7415.33.10 | --- Screws | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7415.33.20 | --- Bolts and nuts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7415.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 74.18 | Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper. | | | | | | | | | | | | | | | | | | |
| | - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: | | | | | | | | | | | | | | | | | | |
| 7418.11.00 | -- Pot scourers and scouring or polishing pads, gloves and the like | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7418.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7418.20.00 | - Sanitary ware and parts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 74.19 | Other articles of copper. | | | | | | | | | | | | | | | | | | |
| 7419.10.00 | - Chain and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 7419.91.00 | -- Cast, moulded, stamped or forged, but not further worked | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7419.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7419.99.10 | --- Electroplating anodes ; machine belt fasteners ; fittings (not including propellers of heading 84.87) for ships or other vessels ; capacity measures (other than for omestic use) ; fittings for fire hoses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7419.99.20 | --- Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment of a capacity of 300 l or less ; other fittings for hoses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper : | | | | | | | | | | | | | | | | | | |
| 7419.99.31 | ---- For machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7419.99.39 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7419.99.40 | --- Springs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7419.99.50 | --- Cigarette cases or boxes and similar articles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7419.99.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 75.01 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. | | | | | | | | | | | | | | | | | | |
| 7501.10.00 | - Nickel mattes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7501.20.00 | - Nickel oxide sinters and other intermediate products of nickel metallurgy | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 75.02 | Unwrought nickel. | | | | | | | | | | | | | | | | | | |
| 7502.10.00 | - Nickel, not alloyed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7502.20.00 | - Nickel alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7503.00.00 | Nickel waste and scrap. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7504.00.00 | Nickel powders and flakes. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 75.05 | Nickel bars, rods, profiles and wire. | | | | | | | | | | | | | | | | | | |
| | - Bars, rods and profiles: | | | | | | | | | | | | | | | | | | |
| 7505.11.00 | -- Of nickel, not alloyed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7505.12.00 | -- Of nickel alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Wire: | | | | | | | | | | | | | | | | | | |
| 7505.21.00 | -- Of nickel, not alloyed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7505.22.00 | -- Of nickel alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 75.06 | Nickel plates, sheets, strip and foil. | | | | | | | | | | | | | | | | | | |
| 7506.10.00 | - Of nickel, not alloyed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7506.20.00 | - Of nickel alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 75.07 | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). | | | | | | | | | | | | | | | | | | |
| | - Tubes and pipes: | | | | | | | | | | | | | | | | | | |
| 7507.11.00 | -- Of nickel, not alloyed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7507.12.00 | -- Of nickel alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7507.20.00 | - Tube or pipe fittings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 75.08 | Other articles of nickel. | | | | | | | | | | | | | | | | | | |
| 7508.10.00 | - Cloth, grill and netting, of nickel wire | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7508.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7508.90.30 | -- Bolts and nuts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7508.90.40 | -- Other articles suitable for use in building | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7508.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 76.01 | Unwrought aluminium. | | | | | | | | | | | | | | | | | | |
| 7601.10.00 | - Aluminium, not alloyed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7601.20.00 | - Aluminium alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7602.00.00 | Aluminium waste or scrap. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 76.03 | Aluminium powders and flakes. | | | | | | | | | | | | | | | | | | |
| 7603.10.00 | - Powders of non-lamellar structure | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7603.20.00 | - Powders of lamellar structure; flakes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 76.04 | Aluminium bars, rods and profiles. | | | | | | | | | | | | | | | | | | |
| 7604.10 | - Of aluminium, not alloyed: | | | | | | | | | | | | | | | | | | |
| 7604.10.10 | -- Bars and rods | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7604.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of aluminium alloys: | | | | | | | | | | | | | | | | | | |
| 7604.21 | -- Hollow profiles: | | | | | | | | | | | | | | | | | | |
| 7604.21.10 | --- Perforated tube profiles for evaporator coils of motor vehicle air conditioning machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7604.21.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7604.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7604.29.10 | --- Extruded bars and rods | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7604.29.30 | --- Y-shaped profiles for zip fasteners, in coils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7604.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 76.05 | Aluminium wire. | | | | | | | | | | | | | | | | | | |
| | - Of aluminium, not alloyed: | | | | | | | | | | | | | | | | | | |
| 7605.11.00 | -- Of which the maximum cross-sectional dimension exceeds 7 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7605.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7605.19.10 | --- Of a diameter not exceeding 0.0508 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7605.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of aluminium alloys: | | | | | | | | | | | | | | | | | | |
| 7605.21.00 | -- Of which the maximum cross-sectional dimension exceeds 7 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7605.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7605.29.10 | --- Of a diameter not exceeding 0.254 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7605.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 76.06 | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. | | | | | | | | | | | | | | | | | | |
| | - Rectangular (including square): | | | | | | | | | | | | | | | | | | |
| 7606.11.00 | -- Of aluminium, not alloyed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7606.12 | -- Of aluminium alloys: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7606.12.10 | --- Can stock including end stock and tab stock, in coils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Sheets: | | | | | | | | | | | | | | | | | | |
| 7606.12.31 | ---- Of aluminium alloy 5082 or 5182, exceeding 1,000 mm in width, in coils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7606.12.39 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7606.12.40 | --- Other, plain or figured by rolling or pressing but not otherwise surface treated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7606.12.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7606.91 | - - Other: | | | | | | | | | | | | | | | | | | |
| | - - Of aluminium, not alloyed: | | | | | | | | | | | | | | | | | | |
| 7606.91.20 | --- Plain or figured by rolling or pressing but not otherwise surface treated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7606.91.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7606.92 | - - Of aluminium alloys: | | | | | | | | | | | | | | | | | | |
| 7606.92.30 | --- Plain or figured by rolling or pressing but not otherwise surface treated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7606.92.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 76.07 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. | | | | | | | | | | | | | | | | | | |
| | - Not backed: | | | | | | | | | | | | | | | | | | |
| 7607.11.00 | - - Rolled but not further worked | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7607.19 | - - Other: | | | | | | | | | | | | | | | | | | |
| 7607.19.10 | --- Foil of aluminium alloy A1075 or A3903 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7607.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7607.20 | - Backed: | | | | | | | | | | | | | | | | | | |
| 7607.20.40 | - - Imitation gold or silver | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7607.20.90 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 76.08 | Aluminium tubes and pipes. | | | | | | | | | | | | | | | | | | |
| 7608.10.00 | - Of aluminium, not alloyed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7608.20.00 | - Of aluminium alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7609.00.00 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 76.10 | Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. | | | | | | | | | | | | | | | | | | |
| 7610.10.00 | - Doors, windows and their frames and thresholds for doors | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7610.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7610.90.10 | --- Bridges and bridge section, towers or lattice masts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7610.90.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7611.00.00 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 76.12 | Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7612.10.00 | - Collapsible tubular containers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7612.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 7612.90.10 | -- Seamless containers for fresh milk | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7612.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7613.00.00 | Aluminium containers for compressed or liquefied gas. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 76.14 | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated. | | | | | | | | | | | | | | | | | | |
| 7614.10 | - With steel core: | | | | | | | | | | | | | | | | | | |
| | -- Cables: | | | | | | | | | | | | | | | | | | |
| 7614.10.11 | --- Of circular cross-section not exceeding 500 mm ² | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7614.10.12 | --- Of circular cross-section exceeding 500 mm ² but not exceeding 630 mm ² | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7614.10.19 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7614.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7614.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- Cables: | | | | | | | | | | | | | | | | | | |
| 7614.90.11 | --- Of circular cross-section not exceeding 500 mm ² | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7614.90.12 | --- Of circular cross-section exceeding 500 mm ² but not exceeding 630 mm ² | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7614.90.19 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7614.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 76.15 | Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium. | | | | | | | | | | | | | | | | | | |
| | - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: | | | | | | | | | | | | | | | | | | |
| 7615.11.00 | -- Pot scourers and scouring or polishing pads, gloves and the like | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7615.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7615.20 | - Sanitary ware and parts thereof: | | | | | | | | | | | | | | | | | | |
| 7615.20.10 | --- Bedpans, urinals (portable type) and chamber-pots | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7615.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 76.16 | Other articles of aluminium. | | | | | | | | | | | | | | | | | | |
| 7616.10 | - Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles: | | | | | | | | | | | | | | | | | | |
| 7616.10.10 | -- Nails | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7616.10.20 | -- Staples and hooks; bolts and nuts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7616.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 7616.91.00 | -- Cloth, grill, netting and fencing, of aluminium wire | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7616.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7616.99.20 | --- Ferrules for use in the manufacture of pencils | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7616.99.30 | --- Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7616.99.40 | --- Bobbins, spools, reels and similar supports for textile yarn | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7616.99.60 | --- Spouts and cups for latex collection | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7616.99.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 78.01 | Unwrought lead. | | | | | | | | | | | | | | | | | | |
| 7801.10.00 | - Refined lead | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 7801.91.00 | -- Containing by weight antimony as the principal other element | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7801.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 7801.99.10 | --- Unrefined lead | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7801.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 7802.00.00 | Lead waste and scrap. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 78.04 | Lead plates, sheets, strip and foil; lead powders and flakes. | | | | | | | | | | | | | | | | | | |
| | - Plates, sheets, strip and foil: | | | | | | | | | | | | | | | | | | |
| 7804.11.00 | -- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7804.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7804.20.00 | - Powders and flakes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 78.06 | Other articles of lead. | | | | | | | | | | | | | | | | | | |
| 7806.00.20 | - Bars, rods, profiles and wire | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7806.00.30 | - Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 7806.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 79.01 | Unwrought zinc. | | | | | | | | | | | | | | | | | | |
| | - Zinc, not alloyed: | | | | | | | | | | | | | | | | | | |
| 7901.11.00 | -- Containing by weight 99.99% or more of zinc | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7901.12.00 | -- Containing by weight less than 99.99% of zinc | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7901.20.00 | - Zinc alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7902.00.00 | Zinc waste and scrap. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 79.03 | Zinc dust, powders and flakes. | | | | | | | | | | | | | | | | | | |
| 7903.10.00 | - Zinc dust | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7903.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7904.00.00 | Zinc bars, rods, profiles and wire. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 79.05 | Zinc plates, sheets, strip and foil. | | | | | | | | | | | | | | | | | | |
| 7905.00.10 | - Plates, sheet and strip | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 7905.00.20 | - Foil | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 79.07 | Other articles of zinc. | | | | | | | | | | | | | | | | | | |
| 7907.00.30 | - Gutters, roof capping, skylight frames and other fabricated building components | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 7907.00.40 | - Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 7907.00.90 | - Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 80.01 | Unwrought tin. | | | | | | | | | | | | | | | | | | |
| 8001.10.00 | - Tin, not alloyed | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8001.20.00 | - Tin alloys | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8002.00.00 | Tin waste and scrap. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8003.00.00 | Tin bars, rods, profiles and wire. | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 80.07 | Other articles of tin. | | | | | | | | | | | | | | | | | | |
| 8007.00.20 | - Plates, sheets and strip, of a thickness exceeding 0.2 mm | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8007.00.30 | - Foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8007.00.40 | - Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8007.00.90 | - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 81.01 | Tungsten (wolfram) and articles thereof, including waste and scrap. | | | | | | | | | | | | | | | | | | |
| 8101.10.00 | - Powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 8101.94.00 | -- Unwrought tungsten, including bars and rods obtained simply by sintering | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8101.96.00 | -- Wire | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8101.97.00 | -- Waste and scrap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8101.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 81.02 | Molybdenum and articles thereof, including waste and scrap. | | | | | | | | | | | | | | | | | | |
| 8102.10.00 | - Powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |

Annex 1
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8102.94.00 | -- Unwrought molybdenum, including bars and rods obtained simply by sintering | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8102.95.00 | -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8102.96.00 | -- Wire | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8102.97.00 | -- Waste and scrap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8102.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 81.03 | Tantalum and articles thereof, including waste and scrap. | | | | | | | | | | | | | | | | | | |
| 8103.20.00 | - Unwrought tantalum, including bars and rods obtained simply by sintering; powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8103.30.00 | - Waste and scrap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8103.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 81.04 | Magnesium and articles thereof, including waste and scrap. | | | | | | | | | | | | | | | | | | |
| | - Unwrought magnesium: | | | | | | | | | | | | | | | | | | |
| 8104.11.00 | -- Containing at least 99.8% by weight of magnesium | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8104.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8104.20.00 | - Waste and scrap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8104.30.00 | - Rasplings, turnings and granules, graded according to size; powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8104.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 81.05 | Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap. | | | | | | | | | | | | | | | | | | |
| 8105.20 | - Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders: | | | | | | | | | | | | | | | | | | |
| 8105.20.10 | -- Unwrought | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8105.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8105.30.00 | - Waste and scrap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8105.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 81.06 | Bismuth and articles thereof, including waste and scrap. | | | | | | | | | | | | | | | | | | |
| 8106.00.10 | - Unwrought bismuth; waste and scrap; powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8106.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 81.07 | Cadmium and articles thereof, including waste and scrap. | | | | | | | | | | | | | | | | | | |
| 8107.20.00 | - Unwrought cadmium; powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8107.30.00 | - Waste and scrap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8107.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 81.08 | Titanium and articles thereof, including waste and scrap. | | | | | | | | | | | | | | | | | | |
| 8108.20.00 | - Unwrought titanium; powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8108.30.00 | - Waste and scrap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8108.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 81.09 | Zirconium and articles thereof, including waste and scrap. | | | | | | | | | | | | | | | | | | |
| 8109.20.00 | - Unwrought zirconium; powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8109.30.00 | - Waste and scrap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8109.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 81.10 | Antimony and articles thereof, including waste and scrap. | | | | | | | | | | | | | | | | | | |
| 8110.10.00 | - Unwrought antimony; powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8110.20.00 | - Waste and scrap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8110.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8111.00.00 | Manganese and articles thereof, including waste and scrap. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 81.12 | Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap. | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| | - Beryllium: | | | | | | | | | | | | | | | | | | | |
| 8112.12.00 | -- Unwrought; powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8112.13.00 | -- Waste and scrap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8112.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Chromium: | | | | | | | | | | | | | | | | | | | |
| 8112.21.00 | -- Unwrought; powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8112.22.00 | -- Waste and scrap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8112.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Thallium: | | | | | | | | | | | | | | | | | | | |
| 8112.51.00 | -- Unwrought; powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8112.52.00 | -- Waste and scrap | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8112.59.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 8112.92.00 | -- Unwrought; waste and scrap; powders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8112.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8113.00.00 | Cermets and articles thereof, including waste and scrap. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 82.01 | Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. | | | | | | | | | | | | | | | | | | | |
| 8201.10.00 | - Spades and shovels | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8201.20.00 | - Forks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8201.30 | - Mattocks, picks, hoes and rakes: | | | | | | | | | | | | | | | | | | | |
| 8201.30.10 | -- Hoes and rakes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8201.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8201.40.00 | - Axes, bill hooks and similar hewing tools | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8201.50.00 | - Secateurs and similar one-handed pruners and shears (including poultry shears) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8201.60.00 | - Hedge shears, two-handed pruning shears and similar two-handed shears | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8201.90.00 | - Other hand tools of a kind used in agriculture, horticulture or forestry | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 82.02 | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades). | | | | | | | | | | | | | | | | | | | |
| 8202.10.00 | - Hand saws | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8202.20.00 | - Band saw blades | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Circular saw blades (including slitting or slotting saw blades): | | | | | | | | | | | | | | | | | | | |
| 8202.31.00 | -- With working part of steel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8202.39.00 | -- Other, including parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8202.40.00 | - Chain saw blades | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other saw blades: | | | | | | | | | | | | | | | | | | | |
| 8202.91.00 | -- Straight saw blades, for working metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8202.99 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 8202.99.10 | -- - Straight saw blades | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8202.99.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 82.03 | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools. | | | | | | | | | | | | | | | | | | | |
| 8203.10.00 | - Files, rasps and similar tools | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8203.20.00 | - Pliers (including cutting pliers), pincers, tweezers and similar tools | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8203.30.00 | - Metal cutting shears and similar tools | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8203.40.00 | - Pipe-cutters, bolt croppers, perforating punches and similar tools | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 82.04 | Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles. | | | | | | | | | | | | | | | | | | |
| | - Hand-operated spanners and wrenches: | | | | | | | | | | | | | | | | | | |
| 8204.11.00 | -- Non-adjustable | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8204.12.00 | -- Adjustable | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8204.20.00 | - Interchangeable spanner sockets, with or without handles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 82.05 | Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks. | | | | | | | | | | | | | | | | | | |
| 8205.10.00 | - Drilling, threading or tapping tools | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8205.20.00 | - Hammers and sledge hammers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8205.30.00 | - Planes, chisels, gouges and similar cutting tools for working wood | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8205.40.00 | - Screwdrivers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | - Other hand tools (including glaziers' diamonds): | | | | | | | | | | | | | | | | | | |
| 8205.51 | -- Household tools: | | | | | | | | | | | | | | | | | | |
| 8205.51.10 | --- Flat irons | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8205.51.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8205.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8205.60.00 | - Blow lamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8205.70.00 | - Vices, clamps and the like | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8205.80.00 | - Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8205.90.00 | - Sets of articles of two or more of the foregoing subheadings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8206.00.00 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 82.07 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools. | | | | | | | | | | | | | | | | | | |
| | - Rock drilling or earth boring tools: | | | | | | | | | | | | | | | | | | |
| 8207.13.00 | -- With working part of cermets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8207.19.00 | -- Other, including parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8207.20.00 | - Dies for drawing or extruding metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8207.30.00 | - Tools for pressing, stamping or punching | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8207.40.00 | - Tools for tapping or threading | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8207.50.00 | - Tools for drilling, other than for rock drilling | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8207.60.00 | - Tools for boring or broaching | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8207.70.00 | - Tools for milling | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8207.80.00 | - Tools for turning | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8207.90.00 | - Other interchangeable tools | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 82.08 | Knives and cutting blades, for machines or for mechanical appliances. | | | | | | | | | | | | | | | | | | |
| 8208.10.00 | - For metal working | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8208.20.00 | - For wood working | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8208.30.00 | - For kitchen appliances or for machines used by the food industry | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8208.40.00 | - For agricultural, horticultural or forestry machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8208.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8209.00.00 | Plates, sticks, tips and the like for tools, unmounted, of cermets. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8210.00.00 | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 82.11 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor. | | | | | | | | | | | | | | | | | | |
| 8211.10.00 | - Sets of assorted articles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 8211.91.00 | -- Table knives having fixed blades | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8211.92 | -- Other knives having fixed blades: | | | | | | | | | | | | | | | | | | |
| 8211.92.50 | --- For agricultural, horticultural or forestry use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8211.92.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8211.93 | -- Knives having other than fixed blades: | | | | | | | | | | | | | | | | | | |
| 8211.93.20 | --- For agricultural, horticultural or forestry use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8211.93.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8211.94.00 | -- Blades | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8211.95.00 | -- Handles of base metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 82.12 | Razors and razor blades (including razor blade blanks in strips). | | | | | | | | | | | | | | | | | | |
| 8212.10.00 | - Razors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8212.20 | - Safety razor blades, including razor blade blanks in strips: | | | | | | | | | | | | | | | | | | |
| 8212.20.10 | -- Double-edged razor blades | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8212.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8212.90.00 | - Other parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8213.00.00 | Scissors, tailors' shears and similar shears, and blades therefor. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 82.14 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files). | | | | | | | | | | | | | | | | | | |
| 8214.10.00 | - Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 8214.20.00 | - Manicure or pedicure sets and instruments (including nail files) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 8214.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 82.15 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. | | | | | | | | | | | | | | | | | | |
| 8215.10.00 | - Sets of assorted articles containing at least one article plated with precious metal | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 8215.20.00 | - Other sets of assorted articles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 8215.91.00 | -- Plated with precious metal | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 8215.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 83.01 | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal. | | | | | | | | | | | | | | | | | | |
| 8301.10.00 | - Padlocks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8301.20.00 | - Locks of a kind used for motor vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8301.30.00 | - Locks of a kind used for furniture | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8301.40.00 | - Other locks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8301.50.00 | - Clasps and frames with clasps, incorporating locks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8301.60.00 | - Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8301.70.00 | - Keys presented separately | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 83.02 | Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal. | | | | | | | | | | | | | | | | | | |
| 8302.10.00 | - Hinges | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8302.20.00 | - Castors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8302.30.00 | - Other mountings, fittings and similar articles suitable for motor vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | - Other mountings, fittings and similar articles: | | | | | | | | | | | | | | | | | | |
| 8302.41 | -- Suitable for buildings: | | | | | | | | | | | | | | | | | | |
| 8302.41.30 | --- Hasps and staples for doors; hooks and eyes; bolts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8302.41.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8302.42 | -- Other, suitable for furniture: | | | | | | | | | | | | | | | | | | |
| 8302.42.10 | --- Bolts and hasps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8302.42.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8302.49 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8302.49.10 | -- - Of a kind suitable for saddlery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8302.49.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8302.50.00 | - Hat-racks, hat-pegs, brackets and similar fixtures | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8302.60.00 | - Automatic door closers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8303.00.00 | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 83.04 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03. | | | | | | | | | | | | | | | | | | |
| 8304.00.10 | - Filing cabinets and card-index cabinets | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8304.00.20 | - Office or desk equipment of copper or of lead | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8304.00.90 | - Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 83.05 | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal. | | | | | | | | | | | | | | | | | | |
| 8305.10 | - Fittings for loose-leaf binders or files: | | | | | | | | | | | | | | | | | | |
| 8305.10.10 | -- For double loop wire binders | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8305.10.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8305.20.00 | - Staples in strips | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8305.90.00 | - Other, including parts | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 83.06 | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal. | | | | | | | | | | | | | | | | | | |
| 8306.10 | - Bells, gongs and the like: | | | | | | | | | | | | | | | | | | |
| 8306.10.10 | -- For cycles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8306.10.20 | -- Other, of copper | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8306.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Statuettes and other ornaments: | | | | | | | | | | | | | | | | | | |
| 8306.21.00 | -- Plated with precious metals | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8306.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8306.29.10 | --- Of copper or lead | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8306.29.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8306.30 | - Photograph, picture or similar frames; mirrors: | | | | | | | | | | | | | | | | | | |
| 8306.30.10 | -- Of copper | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8306.30.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 83.07 | Flexible tubing of base metal, with or without fittings. | | | | | | | | | | | | | | | | | | |
| 8307.10.00 | - Of iron or steel | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8307.90.00 | - Of other base metal | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 83.08 | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal. | | | | | | | | | | | | | | | | | | |
| 8308.10.00 | - Hooks, eyes and eyelets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8308.20.00 | - Tubular or bifurcated rivets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8308.90 | - Other, including parts: | | | | | | | | | | | | | | | | | | |
| 8308.90.10 | -- Beads | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8308.90.20 | -- Spangles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8308.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 83.09 | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. | | | | | | | | | | | | | | | | | | |
| 8309.10.00 | - Crown corks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8309.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8309.90.10 | -- Capsules for bottles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8309.90.20 | -- Top ends of aluminium cans | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8309.90.30 | -- Other caps for cans | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8309.90.40 | -- Bungs for metal drums; bung covers; seals; case corner protectors | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8309.90.50 | -- Other, of aluminium | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8309.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8310.00.00 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 83.11 | Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying. | | | | | | | | | | | | | | | | | | |
| 8311.10 | - Coated electrodes of base metal, for electric arc-welding: | | | | | | | | | | | | | | | | | | |
| 8311.10.10 | -- In rolls | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8311.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8311.20 | - Cored wire of base metal, for electric arc-welding: | | | | | | | | | | | | | | | | | | |
| 8311.20.10 | -- In rolls | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8311.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8311.30 | - Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame: | | | | | | | | | | | | | | | | | | |
| 8311.30.10 | -- In rolls | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8311.30.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8311.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.01 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation. | | | | | | | | | | | | | | | | | | |
| 8401.10.00 | - Nuclear reactors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8401.20.00 | - Machinery and apparatus for isotopic separation, and part thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8401.30.00 | - Fuel elements (cartridges), non-irradiated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8401.40.00 | - Parts of nuclear reactors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |

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Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 84.02 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers. | | | | | | | | | | | | | | | | | | |
| | - Steam or other vapour generating boilers: | | | | | | | | | | | | | | | | | | |
| 8402.11 | -- Watertube boilers with a steam production exceeding 45 t per hour: | | | | | | | | | | | | | | | | | | |
| 8402.11.10 | --- Electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8402.11.20 | --- Not electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8402.12 | -- Watertube boilers with a steam production not exceeding 45 t per hour: | | | | | | | | | | | | | | | | | | |
| | --- Electrically operated: | | | | | | | | | | | | | | | | | | |
| 8402.12.11 | ---- Boilers with a steam production exceeding 15 t per hour | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8402.12.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Not electrically operated: | | | | | | | | | | | | | | | | | | |
| 8402.12.21 | ---- Boilers with a steam production exceeding 15 t per hour | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8402.12.29 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8402.19 | -- Other vapour generating boilers, including hybrid boilers: | | | | | | | | | | | | | | | | | | |
| | --- Electrically operated: | | | | | | | | | | | | | | | | | | |
| 8402.19.11 | ---- Boilers with a steam production exceeding 15 t per hour | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8402.19.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Not electrically operated: | | | | | | | | | | | | | | | | | | |
| 8402.19.21 | ---- Boilers with a steam production exceeding 15 t per hour | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8402.19.29 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8402.20 | - Super-heated water boilers: | | | | | | | | | | | | | | | | | | |
| 8402.20.10 | -- Electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8402.20.20 | -- Not electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8402.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8402.90.10 | -- Boiler bodies or shells | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8402.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.03 | Central heating boilers other than those of heading 84.02. | | | | | | | | | | | | | | | | | | |
| 8403.10.00 | - Boilers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8403.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8403.90.10 | -- Boiler bodies or shells | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8403.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.04 | Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units. | | | | | | | | | | | | | | | | | | |
| 8404.10 | - Auxiliary plant for use with boilers of heading 84.02 or 84.03: | | | | | | | | | | | | | | | | | | |
| 8404.10.10 | -- For use with boilers of heading 84.02 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8404.10.20 | -- For use with boilers of heading 84.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8404.20.00 | - Condensers for steam or other vapour power units | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8404.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| | -- Of goods of subheading 8404.10.10: | | | | | | | | | | | | | | | | | | |
| 8404.90.11 | --- Boiler bodies or shells | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8404.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of goods of subheading 8404.10.20: | | | | | | | | | | | | | | | | | | |
| 8404.90.21 | --- Boiler bodies or shells | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8404.90.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8404.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 84.05 | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers. | | | | | | | | | | | | | | | | | | |
| 8405.10.00 | - Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8405.90.00 | - Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.06 | Steam turbines and other vapour turbines. | | | | | | | | | | | | | | | | | | |
| 8406.10.00 | - Turbines for marine propulsion | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other turbines: | | | | | | | | | | | | | | | | | | |
| 8406.81.00 | -- Of an output exceeding 40 MW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8406.82.00 | -- Of an output not exceeding 40 MW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8406.90.00 | - Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.07 | Spark-ignition reciprocating or rotary internal combustion piston engines. | | | | | | | | | | | | | | | | | | |
| 8407.10.00 | - Aircraft engines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Marine propulsion engines: | | | | | | | | | | | | | | | | | | |
| 8407.21.00 | -- Outboard motors | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% |
| 8407.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8407.29.10 | --- Of an output not exceeding 750 kW | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% |
| 8407.29.90 | --- Of an output exceeding 750 kW | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% |
| | - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: | | | | | | | | | | | | | | | | | | |
| 8407.31.00 | -- Of a cylinder capacity not exceeding 50 cc | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% |
| 8407.32.00 | -- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 10% | 5% |
| 8407.33.00 | -- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 20% | 20% | 10% | 10% | 10% | 5% |
| 8407.34 | -- Of a cylinder capacity exceeding 1,000 cc: | | | | | | | | | | | | | | | | | | |
| 8407.34.10 | --- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 20% | 20% | 10% | 10% | 10% | 5% |
| 8407.34.20 | --- For other vehicles of heading 87.01 | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 20% | 20% | 10% | 10% | 10% | 5% |
| 8407.34.30 | --- For vehicles of heading 87.11 | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 20% | 20% | 10% | 10% | 10% | 5% |
| 8407.34.90 | --- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 20% | 20% | 10% | 10% | 10% | 5% |
| 8407.90 | - Other engines: | | | | | | | | | | | | | | | | | | |
| 8407.90.10 | -- Of a power not exceeding 18.65 kW | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 20% | 20% | 10% | 10% | 10% | 5% |
| 8407.90.20 | -- Of a power exceeding 18.65 kW but not exceeding 22.38 kW | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 20% | 20% | 10% | 10% | 10% | 5% |
| 8407.90.90 | -- Of a power exceeding 22.38 kW | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 20% | 20% | 10% | 10% | 10% | 5% |
| 84.08 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines). | | | | | | | | | | | | | | | | | | |
| 8408.10 | - Marine propulsion engines: | | | | | | | | | | | | | | | | | | |
| 8408.10.40 | -- Of a power not exceeding 750 kW | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% |
| 8408.10.90 | -- Of a power exceeding 750 kW | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% |
| 8408.20 | - Engines of a kind used for the propulsion of vehicles of Chapter 87: | | | | | | | | | | | | | | | | | | |
| | -- Of an output not exceeding 60 kW: | | | | | | | | | | | | | | | | | | |
| 8408.20.11 | --- For the vehicles of subheading 8701.10 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% |
| 8408.20.12 | --- Other, fully assembled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% |
| 8408.20.19 | --- Not fully assembled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8408.20.91 | --- For the vehicles of subheading 8701.10 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% |
| 8408.20.92 | --- Other, fully assembled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% |
| 8408.20.99 | --- Not fully assembled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% |
| 8408.90 | - Other engines: | | | | | | | | | | | | | | | | | | |
| 8408.90.10 | -- Of an output not exceeding 18.65 kW | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% |
| 8408.90.50 | -- Of an output exceeding 100kW | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% |
| | -- Other: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8408.90.91 | --- For earth moving machinery | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8408.90.92 | --- For railway locomotives or tramway vehicles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8408.90.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 84.09 | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08. | | | | | | | | | | | | | | | | | | |
| 8409.10.00 | - For aircraft engines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 8409.91 | -- Suitable for use solely or principally with spark-ignition internal combustion piston engines: | | | | | | | | | | | | | | | | | | |
| | --- For earth moving machinery: | | | | | | | | | | | | | | | | | | |
| 8409.91.11 | ---- Carburettors and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ---- Cylinder blocks, liners, heads and head covers: | | | | | | | | | | | | | | | | | | |
| 8409.91.12 | ----- Cylinder blocks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.13 | ----- Cylinder liners | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.14 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ---- Pistons, piston rings and gudgeon pins: | | | | | | | | | | | | | | | | | | |
| 8409.91.15 | ----- Pistons | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.16 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | -- For the vehicles of heading 87.01: | | | | | | | | | | | | | | | | | | |
| 8409.91.21 | ---- Carburettors and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ---- Cylinder blocks, liners, heads and head covers: | | | | | | | | | | | | | | | | | | |
| 8409.91.22 | ----- Cylinder blocks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.23 | ----- Cylinder liners | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.24 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ---- Pistons, piston rings and gudgeon pins: | | | | | | | | | | | | | | | | | | |
| 8409.91.25 | ----- Pistons | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.26 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.29 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | -- For vehicles of heading 87.11: | | | | | | | | | | | | | | | | | | |
| 8409.91.41 | ---- Carburettors and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ---- Cylinder blocks, cylinder liners, crank cases, heads and head covers: | | | | | | | | | | | | | | | | | | |
| 8409.91.42 | ----- Cylinder blocks; crank cases | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.43 | ----- Cylinder liners | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.44 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ---- Pistons, piston rings and gudgeon pins: | | | | | | | | | | | | | | | | | | |
| 8409.91.45 | ----- Pistons | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.46 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.49 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | -- For other vehicles of Chapter 87: | | | | | | | | | | | | | | | | | | |
| 8409.91.51 | ---- Carburettors and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ---- Cylinder blocks, cylinder liners, crank cases, heads and head covers: | | | | | | | | | | | | | | | | | | |
| 8409.91.52 | ----- Cylinder blocks; crank cases | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.53 | ----- Cylinder liners | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.54 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ---- Pistons, piston rings and gudgeon pins: | | | | | | | | | | | | | | | | | | |
| 8409.91.55 | ----- Pistons | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.56 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.59 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | -- For vessels of Chapter 89: | | | | | | | | | | | | | | | | | | |
| | ---- For marine propulsion engines of a power not exceeding 22.38 kW: | | | | | | | | | | | | | | | | | | |
| 8409.91.61 | ----- Cylinder blocks; crank cases | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.62 | ----- Pistons | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.63 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ---- For marine propulsion engines of a power exceeding 22.38 kW: | | | | | | | | | | | | | | | | | | |
| 8409.91.64 | ----- Cylinder blocks; crank cases | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.65 | ----- Pistons | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8409.91.66 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | --- For other engines: | | | | | | | | | | | | | | | | | | |
| 8409.91.71 | ----- Carburettors and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ----- Cylinder blocks, cylinder liners, heads and head covers: | | | | | | | | | | | | | | | | | | |
| 8409.91.72 | ----- Cylinder blocks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.73 | ----- Cylinder liners | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.74 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ----- Pistons, piston rings and gudgeon pins: | | | | | | | | | | | | | | | | | | |
| 8409.91.75 | ----- Pistons | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.76 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.91.79 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- For earth moving machinery: | | | | | | | | | | | | | | | | | | |
| 8409.99.11 | ----- Carburettors and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ----- Cylinder blocks, cylinder liners, heads and head covers: | | | | | | | | | | | | | | | | | | |
| 8409.99.12 | ----- Cylinder blocks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.13 | ----- Cylinder liners | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.14 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ----- Pistons, piston rings and gudgeon pins: | | | | | | | | | | | | | | | | | | |
| 8409.99.15 | ----- Pistons | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.16 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | --- For the vehicles of heading 87.01: | | | | | | | | | | | | | | | | | | |
| 8409.99.21 | ----- Carburettors and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ----- Cylinder blocks, cylinder liners, heads and head covers: | | | | | | | | | | | | | | | | | | |
| 8409.99.22 | ----- Cylinder blocks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.23 | ----- Cylinder liners | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.24 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ----- Pistons, piston rings and gudgeon pins: | | | | | | | | | | | | | | | | | | |
| 8409.99.25 | ----- Pistons | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.26 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.29 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | --- For other vehicles of Chapter 87: | | | | | | | | | | | | | | | | | | |
| 8409.99.41 | ----- Carburettors and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ----- Cylinder blocks, cylinder liners, crank cases, heads and head covers: | | | | | | | | | | | | | | | | | | |
| 8409.99.42 | ----- Cylinder blocks; crank cases | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.43 | ----- Cylinder liners | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.44 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ----- Pistons, piston rings and gudgeon pins: | | | | | | | | | | | | | | | | | | |
| 8409.99.45 | ----- Pistons | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.46 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.49 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | --- For vessels of Chapter 89: | | | | | | | | | | | | | | | | | | |
| | --- For marine propulsion engines of a power not exceeding 22.38 kW: | | | | | | | | | | | | | | | | | | |
| 8409.99.51 | ----- Cylinder blocks; crank cases | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.52 | ----- Pistons | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.53 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | --- For marine propulsion engines of a power exceeding 22.38 kW: | | | | | | | | | | | | | | | | | | |
| 8409.99.54 | ----- Cylinder blocks; crank cases | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.55 | ----- Pistons | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.56 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | --- For other engines: | | | | | | | | | | | | | | | | | | |
| 8409.99.61 | ----- Carburettors and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ----- Cylinder blocks, cylinder liners, heads and head covers: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8409.99.62 | ----- Cylinder blocks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.63 | ----- Cylinder liners | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.64 | ----- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | ---- Pistons, piston rings and gudgeon pins: | | | | | | | | | | | | | | | | | | |
| 8409.99.65 | ---- Pistons | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.66 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8409.99.69 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 84.10 | Hydraulic turbines, water wheels, and regulators therefor. | | | | | | | | | | | | | | | | | | |
| | - Hydraulic turbines and water wheels: | | | | | | | | | | | | | | | | | | |
| 8410.11.00 | -- Of a power not exceeding 1,000 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8410.12.00 | -- Of a power exceeding 1,000 kW but not exceeding 10,000 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8410.13.00 | -- Of a power exceeding 10,000 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8410.90.00 | - Parts, including regulators | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.11 | Turbo-jets, turbo-propellers and other gas turbines. | | | | | | | | | | | | | | | | | | |
| | - Turbo-jets: | | | | | | | | | | | | | | | | | | |
| 8411.11.00 | -- Of a thrust not exceeding 25 kN | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8411.12.00 | -- Of a thrust exceeding 25 kN | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Turbo-propellers: | | | | | | | | | | | | | | | | | | |
| 8411.21.00 | -- Of a power not exceeding 1,100 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8411.22.00 | -- Of a power exceeding 1,100 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other gas turbines: | | | | | | | | | | | | | | | | | | |
| 8411.81.00 | -- Of a power not exceeding 5,000 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8411.82.00 | -- Of a power exceeding 5,000 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Parts: | | | | | | | | | | | | | | | | | | |
| 8411.91.00 | -- Of turbo-jets or turbo-propellers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8411.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.12 | Other engines and motors. | | | | | | | | | | | | | | | | | | |
| 8412.10.00 | - Reaction engines other than turbo-jets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Hydraulic power engines and motors: | | | | | | | | | | | | | | | | | | |
| 8412.21.00 | -- Linear acting (cylinders) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8412.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Pneumatic power engines and motors: | | | | | | | | | | | | | | | | | | |
| 8412.31.00 | -- Linear acting (cylinders) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8412.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8412.80.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8412.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8412.90.10 | -- Of goods of subheading 8412.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8412.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.13 | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. | | | | | | | | | | | | | | | | | | |
| | - Pumps fitted or designed to be fitted with a measuring device: | | | | | | | | | | | | | | | | | | |
| 8413.11.00 | -- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8413.19.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.19.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.20 | - Hand pumps, other than those of subheading 8413.11 or 8413.19: | | | | | | | | | | | | | | | | | | |
| 8413.20.10 | -- Water pumps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.30 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines: | | | | | | | | | | | | | | | | | | |
| | - For earth moving machinery or motor vehicles: | | | | | | | | | | | | | | | | | | |
| 8413.30.11 | --- Reciprocating or rotary type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.30.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8413.30.91 | --- Reciprocating or rotary type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8413.30.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.40 | - Concrete pumps: | | | | | | | | | | | | | | | | | | |
| 8413.40.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.40.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.50 | - Other reciprocating positive displacement pumps: | | | | | | | | | | | | | | | | | | |
| 8413.50.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.50.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.60 | - Other rotary positive displacement pumps: | | | | | | | | | | | | | | | | | | |
| 8413.60.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.60.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.70 | - Other centrifugal pumps: | | | | | | | | | | | | | | | | | | |
| 8413.70.10 | -- Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with prime mover -- Other, electrically operated: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8413.70.22 | --- Impulse-turbo water pumps of a capacity not exceeding 100 W, of a kind suitable for household use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.70.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.70.30 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.81 | - Other pumps; liquid elevators: | | | | | | | | | | | | | | | | | | |
| 8413.81.10 | -- Pumps: | | | | | | | | | | | | | | | | | | |
| 8413.81.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.81.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.82 | -- Liquid elevators: | | | | | | | | | | | | | | | | | | |
| 8413.82.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.82.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.91 | -- Of pumps: | | | | | | | | | | | | | | | | | | |
| 8413.91.10 | --- Of pumps of subheading 8413.20.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.91.20 | --- Of pumps of subheading 8413.20.90 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.91.30 | --- Of pumps of subheading 8413.70.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8413.91.40 | --- Of other centrifugal pumps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.91.50 | --- Of other pumps, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.91.90 | --- Of other pumps, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8413.92 | -- Of liquid elevators: | | | | | | | | | | | | | | | | | | |
| 8413.92.10 | --- Of electrically operated liquid elevators | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8413.92.20 | --- Of non-electrically operated liquid elevators | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.14 | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. | | | | | | | | | | | | | | | | | | |
| 8414.10 | - Vacuum pumps: | | | | | | | | | | | | | | | | | | |
| 8414.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.20 | - Hand- or foot-operated air pumps: | | | | | | | | | | | | | | | | | | |
| 8414.20.10 | -- Bicycle pumps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.30 | - Compressors of a kind used in refrigerating equipment: | | | | | | | | | | | | | | | | | | |
| 8414.30.10 | -- Having a capacity exceeding 21 kw or more; having a displacement per revolution of 220 cc or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8414.40.00 | - Air compressors mounted on a wheeled chassis for towing | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.51 | - Fans: | | | | | | | | | | | | | | | | | | |
| 8414.51.10 | -- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W: | | | | | | | | | | | | | | | | | | |
| 8414.51.10 | --- Table fans and box fans | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.51.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.59 | -- Other: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8414.59.10 | --- Of a capacity not exceeding 125 kW | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.59.90 | -- - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.60 | - Hoods having a maximum horizontal side not exceeding 120 cm: | | | | | | | | | | | | | | | | | | |
| 8414.60.10 | -- Fitted with a filter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8414.60.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8414.80 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- Hoods having a maximum horizontal side exceeding 120 cm: | | | | | | | | | | | | | | | | | | |
| 8414.80.11 | --- Fitted with a filter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.80.12 | --- Not fitted with a filter, for industrial use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.80.19 | --- Not fitted with a filter, other than for industrial use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.80.30 | -- Free piston generators for gas turbines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Compressors other than those of subheading 8414.30 and 8414.40: | | | | | | | | | | | | | | | | | | |
| 8414.80.41 | --- Gas compression modules for use in oil drilling operations | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.80.42 | --- Other, having a capacity exceeding 21 kW or more; having a displacement per revolution of 220 cc or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.80.49 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Air pumps: | | | | | | | | | | | | | | | | | | |
| 8414.80.51 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.80.59 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8414.80.91 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.80.99 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| | -- Of electrically operated equipment: | | | | | | | | | | | | | | | | | | |
| 8414.90.11 | --- Of pumps or compressors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.90.12 | --- Of goods of subheading 8414.60 or 8414.80 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.90.19 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | -- Of non-electrically operated equipment: | | | | | | | | | | | | | | | | | | |
| 8414.90.91 | --- Of goods of subheading 8414.10, 8414.20 or 8414.40 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8414.90.99 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.15 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. | | | | | | | | | | | | | | | | | | |
| 8415.10.00 | - Window or wall types, self-contained or "split-system" | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.20.00 | - Of a kind used for persons, in motor vehicles | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 8415.81 | -- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps): | | | | | | | | | | | | | | | | | | |
| | --- Of a kind used in aircraft: | | | | | | | | | | | | | | | | | | |
| 8415.81.11 | ---- Of an output not exceeding 21.10 kW | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.81.12 | ---- Of an output exceeding 21.10 kW, with an air flow rate of each evaporator unit of over 67.96 m3/min | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.81.19 | ---- - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.81.20 | --- Of a kind used in railway rolling stock | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.81.30 | --- Of a kind used in road vehicles other than those of subheading 8415.20 | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8415.81.91 | ---- - Of an output exceeding 21.10 kW, with an air flow rate of each evaporator unit of over 67.96 m3/min | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.81.99 | ---- - Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.82 | -- Other, incorporating a refrigerating unit: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | --- Of a kind used in aircraft: | | | | | | | | | | | | | | | | | | |
| 8415.82.11 | ---- Of an output exceeding 21.10 kW, with an air flow rate of each evaporator unit of over 67.96 m3/min | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.82.19 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.82.20 | --- Of a kind used in railway rolling stock | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.82.30 | --- Of a kind used in road vehicles other than those of subheading 8415.20 | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.82.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.83 | -- Not incorporating a refrigerating unit: | | | | | | | | | | | | | | | | | | |
| | --- Of a kind used in aircraft: | | | | | | | | | | | | | | | | | | |
| 8415.83.11 | ---- Of an output exceeding 21.10 kW, with an air flow rate of each evaporator unit of over 67.96 m3/min | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.83.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.83.20 | --- Of a kind used in railway rolling stock | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.83.30 | --- Of a kind used in road vehicles other than those of subheading 8415.20 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.83.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| | -- Of machines of an output not exceeding 21.10 kW: | | | | | | | | | | | | | | | | | | |
| 8415.90.12 | --- Chassis or cabinets, welded and painted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.90.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of machines of an output exceeding 21.10 kW but not exceeding 26.38 kW: | | | | | | | | | | | | | | | | | | |
| | --- With an air flow rate of each evaporator unit of over 67.96 m3/min: | | | | | | | | | | | | | | | | | | |
| 8415.90.21 | ---- Chassis or cabinets, welded and painted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.90.22 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8415.90.23 | ---- Chassis or cabinets, welded and painted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.90.29 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of machines of an output exceeding 26.38 kW but not exceeding 52.75 kW: | | | | | | | | | | | | | | | | | | |
| | --- With an air flow rate of each evaporator unit of over 67.96 m3/min: | | | | | | | | | | | | | | | | | | |
| 8415.90.31 | ---- Chassis or cabinets, welded and painted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.90.32 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8415.90.33 | ---- Chassis or cabinets, welded and painted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.90.39 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of machines of an output exceeding 52.75 kW: | | | | | | | | | | | | | | | | | | |
| | --- With an air flow rate of each evaporator unit of over 67.96 m3/min: | | | | | | | | | | | | | | | | | | |
| 8415.90.41 | ---- Chassis or cabinets, welded and painted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.90.42 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8415.90.43 | ---- Chassis or cabinets, welded and painted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8415.90.49 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.16 | Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. | | | | | | | | | | | | | | | | | | |
| 8416.10.00 | - Furnace burners for liquid fuel | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8416.20.00 | - Other furnace burners, including combination burners | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8416.30.00 | - Mechanical stokers including their mechanical grates, mechanical ash dischargers and similar appliances | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8416.90.00 | - Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.17 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric. | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 8417.10.00 | - Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8417.20.00 | - Bakery ovens, including biscuit ovens | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8417.80.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8417.90.00 | - Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.18 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. | | | | | | | | | | | | | | | | | | |
| 8418.10 | - Combined refrigerator-freezers, fitted with separate external doors: | | | | | | | | | | | | | | | | | | |
| 8418.10.10 | -- Household type | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8418.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Refrigerators, household type: | | | | | | | | | | | | | | | | | | |
| 8418.21.00 | -- Compression-type | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.29.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.30.00 | - Freezers of the chest type, not exceeding 800 l capacity | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.40.00 | - Freezers of the upright type, not exceeding 900 l capacity | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.50 | - Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment: | | | | | | | | | | | | | | | | | | |
| 8418.50.10 | -- Refrigerating chambers exceeding 200 l capacity | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.50.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other refrigerating or freezing equipment; heat pumps: | | | | | | | | | | | | | | | | | | |
| 8418.61.00 | -- Heat pumps other than air conditioning machines of heading 84.15 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.69 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8418.69.10 | --- Beverage coolers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.69.20 | --- Water chillers having a refrigerating capacity of 100,000 l or more | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.69.30 | --- Drinking water coolers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.69.50 | --- Scale ice-maker units | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.69.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Parts: | | | | | | | | | | | | | | | | | | |
| 8418.91 | -- Furniture designed to receive refrigerating or freezing equipment: | | | | | | | | | | | | | | | | | | |
| 8418.91.10 | --- For goods of subheading 8418.10, 8418.21, 8418.29, 8418.30 or 8418.40 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.91.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8418.99.10 | --- Evaporators and condensers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.99.20 | --- Cabinets and doors, welded or painted | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.99.40 | --- Aluminium rollbonds for the goods of subheading 8418.10.10, 8418.21 or 8418.29 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8418.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.19 | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric | | | | | | | | | | | | | | | | | | |
| | - Instantaneous or storage water heaters, non-electric: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8419.11 | -- Instantaneous gas water heaters: | | | | | | | | | | | | | | | | | | |
| 8419.11.10 | --- Household type | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.11.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8419.19.10 | --- Household type | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.20.00 | - Medical, surgical or laboratory sterilisers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Drivers: | | | | | | | | | | | | | | | | | | |
| 8419.31 | -- For agricultural products: | | | | | | | | | | | | | | | | | | |
| 8419.31.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.31.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.32 | -- For wood, paper pulp, paper or paperboard: | | | | | | | | | | | | | | | | | | |
| 8419.32.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.32.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Electrically operated: | | | | | | | | | | | | | | | | | | |
| 8419.39.11 | ---- Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.39.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.39.20 | ---- Not electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.40 | - Distilling or rectifying plant: | | | | | | | | | | | | | | | | | | |
| 8419.40.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.40.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.50 | - Heat exchange units: | | | | | | | | | | | | | | | | | | |
| 8419.50.10 | -- Cooling towers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.50.20 | -- Condensers for air conditioners for motor vehicles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.50.30 | -- Other condensers for air conditioners | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.50.40 | -- Other, electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.50.90 | -- Other, not electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.60 | - Machinery for liquefying air or other gases: | | | | | | | | | | | | | | | | | | |
| 8419.60.10 | -- Electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.60.20 | -- Not electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other machinery, plant and equipment: | | | | | | | | | | | | | | | | | | |
| 8419.81 | -- For making hot drinks or for cooking or heating food: | | | | | | | | | | | | | | | | | | |
| 8419.81.10 | --- Electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.81.20 | --- Not electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.89 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Electrically operated: | | | | | | | | | | | | | | | | | | |
| 8419.89.11 | ---- Evaporators for air-conditioning machines for motor vehicles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.89.13 | ---- Machinery for the treatment of material by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.89.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.89.20 | ---- Not electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| | -- Of electrically operated articles: | | | | | | | | | | | | | | | | | | |
| 8419.90.12 | --- Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.90.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8419.90.20 | -- Of non-electrically operated articles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.20 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor. | | | | | | | | | | | | | | | | | | |
| 8420.10 | - Calendering or other rolling machines: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 8420.10.10 | -- Apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards or their components | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | -- For ironing machines and wringers suitable for domestic use: | | | | | | | | | | | | | | | | | | |
| 8420.10.21 | --- Roller-type ironing machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8420.10.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8420.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Parts: | | | | | | | | | | | | | | | | | | |
| 8420.91 | -- Cylinders: | | | | | | | | | | | | | | | | | | |
| | --- Parts of apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8420.91.20 | --- For ironing machines or wringers suitable for domestic use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8420.91.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8420.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Parts of apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8420.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.21 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases. | | | | | | | | | | | | | | | | | | |
| | - Centrifuges, including centrifugal dryers: | | | | | | | | | | | | | | | | | | |
| 8421.11.00 | -- Cream separators | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.12.00 | -- Clothes-dryers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8421.19.10 | --- Of a kind used for sugar manufacture | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Filtering or purifying machinery and apparatus for liquids: | | | | | | | | | | | | | | | | | | |
| 8421.21 | -- For filtering or purifying water: | | | | | | | | | | | | | | | | | | |
| | --- Of a capacity not exceeding 500 l/hr: | | | | | | | | | | | | | | | | | | |
| 8421.21.11 | ---- Filtering machinery and apparatus for domestic use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.21.19 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Of a capacity exceeding 500 l/hr: | | | | | | | | | | | | | | | | | | |
| 8421.21.21 | ---- Filtering machinery and apparatus for domestic use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.21.29 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.22 | -- For filtering or purifying beverages other than water: | | | | | | | | | | | | | | | | | | |
| 8421.22.10 | --- Of a capacity not exceeding 500 l/hr | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.22.20 | --- Of a capacity exceeding 500 l/hr | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.23 | -- Oil or petrol-filters for internal combustion engines: | | | | | | | | | | | | | | | | | | |
| | --- For earth moving machinery: | | | | | | | | | | | | | | | | | | |
| 8421.23.11 | ---- Oil filters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.23.19 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- For motor vehicles of Chapter 87: | | | | | | | | | | | | | | | | | | |
| 8421.23.21 | ---- Oil filters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.23.29 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8421.23.91 | ---- Oil filters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.23.99 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8421.29.10 | --- Of a kind suitable for medical or laboratory use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8421.29.20 | --- Of a kind used for sugar manufacture | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.29.30 | --- Of a kind used in oil drilling operations | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.29.40 | --- Petrol filters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.29.50 | --- Oil filters other than those of subheading 8421.23 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Filtering or purifying machinery and apparatus for gases: | | | | | | | | | | | | | | | | | | |
| 8421.31 | -- Intake air filters for internal combustion engines: | | | | | | | | | | | | | | | | | | |
| 8421.31.10 | --- For earth moving machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.31.20 | --- For motor vehicles of Chapter 87 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.31.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8421.39.10 | --- Laminar flow units | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.39.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | - Parts: | | | | | | | | | | | | | | | | | | |
| 8421.91 | -- Of centrifuges, including centrifugal dryers: | | | | | | | | | | | | | | | | | | |
| 8421.91.10 | --- Of goods of subheading 8421.12 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.91.20 | --- Of goods of subheading 8421.19.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.91.90 | --- Of goods of subheading 8421.11 or 8421.19.90 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8421.99.20 | --- Filtering cartridges of filters of subheading 8421.23 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.99.30 | --- Of goods of subheading 8421.31 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8421.99.91 | --- Of goods of subheading 8421.29.20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.99.92 | --- Of goods of subheading 8421.21.11 or 8421.21.21 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.99.93 | --- Of goods of subheading 8421.23.11, 8421.23.19, 8421.23.91 or 8421.23.99 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8421.99.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.22 | Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heatshrink wrapping machinery); machinery for aerating beverages. | | | | | | | | | | | | | | | | | | |
| | - Dish washing machines: | | | | | | | | | | | | | | | | | | |
| 8422.11 | -- Of the household type: | | | | | | | | | | | | | | | | | | |
| 8422.11.10 | --- Electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8422.11.90 | --- Not electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8422.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8422.20.00 | - Machinery for cleaning or drying bottles or other containers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8422.30.00 | - Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8422.40.00 | - Other packing or wrapping machinery (including heat-shrink wrapping machinery) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8422.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8422.90.10 | -- Of goods of subheading 8422.11 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8422.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.23 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds. | | | | | | | | | | | | | | | | | | |
| 8423.10 | - Personal weighing machines, including baby scales; household scales: | | | | | | | | | | | | | | | | | | |
| 8423.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8423.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8423.20 | - Scales for continuous weighing of goods on conveyors: | | | | | | | | | | | | | | | | | | |
| 8423.20.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8423.20.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8423.30 | - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales: | | | | | | | | | | | | | | | | | | |
| 8423.30.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8423.30.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other weighing machinery: | | | | | | | | | | | | | | | | | | |
| 8423.81 | -- Having a maximum weighing capacity not exceeding 30 kg: | | | | | | | | | | | | | | | | | | |
| 8423.81.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8423.81.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8423.82 | -- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg: | | | | | | | | | | | | | | | | | | |
| | --- Electrically operated: | | | | | | | | | | | | | | | | | | |
| 8423.82.11 | ---- Having a maximum weighing capacity not exceeding 1,000 kg | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8423.82.19 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | ---- Not electrically operated: | | | | | | | | | | | | | | | | | | |
| 8423.82.21 | ---- Having a maximum weighing capacity not exceeding 1,000 kg | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8423.82.29 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8423.89 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8423.89.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8423.89.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8423.90 | - Weighing machine weights of all kinds; parts of weighing machinery: | | | | | | | | | | | | | | | | | | |
| 8423.90.10 | -- Weighing machine weights | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other parts of weighing machinery: | | | | | | | | | | | | | | | | | | |
| 8423.90.21 | --- Of electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8423.90.29 | --- Of non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.24 | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines. | | | | | | | | | | | | | | | | | | |
| 8424.10 | - Fire extinguishers, whether or not charged: | | | | | | | | | | | | | | | | | | |
| 8424.10.10 | -- Of a kind suitable for aircraft use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8424.20 | - Spray guns and similar appliances: | | | | | | | | | | | | | | | | | | |
| | -- Electrically operated: | | | | | | | | | | | | | | | | | | |
| 8424.20.11 | --- Agricultural or horticultural | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.20.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Not electrically operated: | | | | | | | | | | | | | | | | | | |
| 8424.20.21 | --- Agricultural or horticultural | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.20.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.30 | - Steam or sand blasting machines and similar jet projecting machines: | | | | | | | | | | | | | | | | | | |
| 8424.30.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.30.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other appliances: | | | | | | | | | | | | | | | | | | |
| 8424.81 | -- Agricultural or horticultural: | | | | | | | | | | | | | | | | | | |
| 8424.81.10 | --- Drip irrigation systems | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.81.20 | --- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.81.30 | --- Hand-operated insecticide sprayers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.81.40 | --- Other, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.89 | -- Other: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 8424.89.10 | --- Hand-operated household sprayers of a capacity not exceeding 3 l | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.89.20 | --- Spray heads with dip tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.89.40 | --- Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on printed circuit boards or printed wiring boards substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to printed circuit boards or printed wiring boards or their components; apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.89.50 | --- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.89.90 | --- Other, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| | -- Of fire extinguishers: | | | | | | | | | | | | | | | | | | |
| 8424.90.11 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of spray guns and similar appliances: | | | | | | | | | | | | | | | | | | |
| | --- Electrically operated: | | | | | | | | | | | | | | | | | | |
| 8424.90.21 | ---- Of goods of subheading 8424.20.11 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.90.23 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Not electrically operated: | | | | | | | | | | | | | | | | | | |
| 8424.90.24 | ---- Of goods of subheading 8424.20.21 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.90.29 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of steam or sand blasting machines and similar jet projecting machines: | | | | | | | | | | | | | | | | | | |
| 8424.90.31 | --- Of electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.90.32 | --- Of non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of other appliances: | | | | | | | | | | | | | | | | | | |
| 8424.90.91 | --- Of goods of subheading 8424.81.10 or 8424.81.20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.90.92 | --- Of goods of subheading 8424.81.30 or 8424.81.40 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8424.90.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.25 | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks. | | | | | | | | | | | | | | | | | | |
| | - Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles: | | | | | | | | | | | | | | | | | | |
| 8425.11.00 | -- Powered by electric motor | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8425.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other winches; capstans: | | | | | | | | | | | | | | | | | | |
| 8425.31.00 | -- Powered by electric motor | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8425.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Jacks; hoists of a kind used for raising vehicles: | | | | | | | | | | | | | | | | | | |
| 8425.41.00 | -- Built-in jacking systems of a type used in garages | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8425.42 | -- Other jacks and hoists, hydraulic: | | | | | | | | | | | | | | | | | | |
| 8425.42.10 | --- Jacks used in tipping mechanisms for lorries | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8425.42.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8425.49 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8425.49.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8425.49.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.26 | Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. | | | | | | | | | | | | | | | | | | |
| | - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: | | | | | | | | | | | | | | | | | | |
| 8426.11.00 | -- Overhead travelling cranes on fixed support | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8426.12.00 | -- Mobile lifting frames on tyres and straddle carriers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8426.19 | -- Other: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8426.19.10 | -- Bridge cranes and gantry cranes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8426.19.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8426.20.00 | - Tower cranes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8426.30.00 | - Portal or pedestal jib cranes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other machinery, self-propelled: | | | | | | | | | | | | | | | | | | |
| 8426.41.00 | -- On tyres | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8426.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other machinery: | | | | | | | | | | | | | | | | | | |
| 8426.91.00 | -- Designed for mounting on road vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8426.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.27 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment. | | | | | | | | | | | | | | | | | | |
| 8427.10.00 | - Self-propelled trucks powered by an electric motor | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8427.20.00 | - Other self-propelled trucks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8427.90.00 | - Other trucks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.28 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). | | | | | | | | | | | | | | | | | | |
| 8428.10 | - Lifts and skip hoists: | | | | | | | | | | | | | | | | | | |
| 8428.10.10 | -- Passenger lifts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other lifts: | | | | | | | | | | | | | | | | | | |
| 8428.10.21 | --- Of a kind used in buildings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.10.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.10.90 | -- Skip hoists | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.20 | - Pneumatic elevators and conveyors: | | | | | | | | | | | | | | | | | | |
| 8428.20.10 | -- Of a kind used for agriculture | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.20.20 | -- Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other continuous-action elevators and conveyors, for goods or materials: | | | | | | | | | | | | | | | | | | |
| 8428.31.00 | -- Specially designed for underground use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.32 | -- Other, bucket type: | | | | | | | | | | | | | | | | | | |
| 8428.32.10 | --- Of a kind used for agriculture | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.32.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.33 | -- Other, belt type: | | | | | | | | | | | | | | | | | | |
| 8428.33.10 | --- Of a kind used for agriculture | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8428.33.20 | --- Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.33.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8428.39.10 | --- Of a kind used for agriculture | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.39.30 | --- Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8428.39.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.40.00 | - Escalators and moving walkways | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8428.60.00 | - Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.90 | - Other machinery: | | | | | | | | | | | | | | | | | | |
| 8428.90.20 | -- Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8428.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.29 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. | | | | | | | | | | | | | | | | | | |
| | - Bulldozers and angledozers: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8429.11.00 | -- Track laying | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8429.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8429.20.00 | - Graders and levellers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8429.30.00 | - Scrapers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8429.40 | - Tamping machines and road rollers: | | | | | | | | | | | | | | | | | | |
| 8429.40.10 | -- Road rollers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8429.40.30 | -- Tamping machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Mechanical shovels, excavators and shovel loaders: | | | | | | | | | | | | | | | | | | |
| 8429.51.00 | -- Front-end shovel loaders | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8429.52.00 | -- Machinery with a 360° revolving superstructure | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8429.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.30 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers. | | | | | | | | | | | | | | | | | | |
| 8430.10.00 | - Pile-drivers and pile-extractors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8430.20.00 | - Snow-ploughs and snow-blowers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Coal or rock cutters and tunnelling machinery: | | | | | | | | | | | | | | | | | | |
| 8430.31.00 | -- Self-propelled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8430.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other boring or sinking machinery: | | | | | | | | | | | | | | | | | | |
| 8430.41.00 | -- Self-propelled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8430.49 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8430.49.10 | --- Wellhead platforms and integrated production modules for use in drilling operations | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8430.49.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8430.50.00 | - Other machinery, self-propelled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other machinery, not self-propelled: | | | | | | | | | | | | | | | | | | |
| 8430.61.00 | -- Tamping or compacting machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8430.69.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 84.31 | Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30. | | | | | | | | | | | | | | | | | | |
| 8431.10 | - Of machinery of heading 84.25: | | | | | | | | | | | | | | | | | | |
| | -- Of electrically operated machines: | | | | | | | | | | | | | | | | | | |
| 8431.10.13 | --- Of goods of subheading 8425.11, 8425.31 or 8425.49.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8431.10.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of non-electrically operated machines: | | | | | | | | | | | | | | | | | | |
| 8431.10.22 | --- Of goods of subheading 8425.19, 8425.39, 8425.41, 8425.42.10 or 8425.42.90 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8431.10.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8431.20.00 | - Of machinery of heading 84.27 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of machinery of heading 84.28: | | | | | | | | | | | | | | | | | | |
| 8431.31 | -- Of lifts, skip hoists or escalators: | | | | | | | | | | | | | | | | | | |
| 8431.31.10 | --- Of goods of subheading 8428.10.21, 8428.10.29 or 8428.10.90 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8431.31.20 | --- Of goods of subheading 8428.10.10 or 8428.40.00 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8431.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8431.39.10 | --- Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8431.39.20 | --- Of goods of subheading 8428.90 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8431.39.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Of machinery of heading 84.26, 84.29 or 84.30: | | | | | | | | | | | | | | | | | | |
| 8431.41.00 | -- Buckets, shovels, grabs and grips | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8431.42.00 | -- Bulldozer or angledozer blades | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8431.43.00 | -- Parts of boring or sinking machinery of subheading 8430.41 or 8430.49: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 8431.49 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8431.49.10 | -- Parts of machinery of heading 84.26 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8431.49.20 | --- Cutting edges or end bits for scrapers, graders or levellers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8431.49.30 | --- Of road rollers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8431.49.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.32 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. | | | | | | | | | | | | | | | | | | |
| 8432.10.00 | - Ploughs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Harrows, scarifiers, cultivators, weeders and hoes: | | | | | | | | | | | | | | | | | | |
| 8432.21.00 | -- Disc harrows | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8432.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8432.30.00 | - Seeders, planters and transplanters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8432.40.00 | - Manure spreaders and fertiliser distributors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8432.80 | - Other machinery: | | | | | | | | | | | | | | | | | | |
| 8432.80.10 | -- Agricultural or horticultural type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8432.80.20 | -- Lawn or sports-ground rollers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8432.80.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8432.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8432.90.10 | -- Of machinery of subheading 8432.80.90 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8432.90.20 | -- Of lawn or sports-ground rollers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8432.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.33 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37. | | | | | | | | | | | | | | | | | | |
| | - Mowers for lawns, parks or sports-grounds: | | | | | | | | | | | | | | | | | | |
| 8433.11.00 | -- Powered, with the cutting device rotating in a horizontal plane | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8433.19.10 | -- Manually operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.20.00 | - Other mowers, including cutter bars for tractor mounting | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.30.00 | - Other haymaking machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.40.00 | - Straw or fodder balers, including pick-up balers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other harvesting machinery; threshing machinery: | | | | | | | | | | | | | | | | | | |
| 8433.51.00 | -- Combine harvester-threshers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.52.00 | -- Other threshing machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.53.00 | -- Root or tuber harvesting machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.59 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8433.59.10 | -- Cotton pickers and cotton gins | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.59.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.60 | - Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce: | | | | | | | | | | | | | | | | | | |
| 8433.60.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.60.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8433.90.10 | -- Castors, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.90.20 | -- Other, of goods of subheading 8433.11 or 8433.19.90 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.90.30 | -- Other, of goods of subheading 8433.19.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8433.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.34 | Milking machines and dairy machinery. | | | | | | | | | | | | | | | | | | |
| 8434.10 | - Milking machines: | | | | | | | | | | | | | | | | | | |
| 8434.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8434.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8434.20 | - Dairy machinery: | | | | | | | | | | | | | | | | | | |
| 8434.20.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8434.20.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8434.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8434.90.10 | -- Of electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8434.90.20 | -- Of non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.35 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. | | | | | | | | | | | | | | | | | | |
| 8435.10 | - Machinery: | | | | | | | | | | | | | | | | | | |
| 8435.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8435.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8435.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8435.90.10 | -- Of electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8435.90.20 | -- Of non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.36 | Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders. | | | | | | | | | | | | | | | | | | |
| 8436.10 | - Machinery for preparing animal feeding stuffs: | | | | | | | | | | | | | | | | | | |
| 8436.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8436.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Poultry-keeping machinery; poultry incubators and brooders: | | | | | | | | | | | | | | | | | | |
| 8436.21 | -- Poultry incubators and brooders: | | | | | | | | | | | | | | | | | | |
| 8436.21.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8436.21.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8436.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8436.29.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8436.29.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8436.80 | - Other machinery: | | | | | | | | | | | | | | | | | | |
| | -- Electrically operated: | | | | | | | | | | | | | | | | | | |
| 8436.80.11 | --- Agricultural or horticultural type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8436.80.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Not electrically operated: | | | | | | | | | | | | | | | | | | |
| 8436.80.21 | --- Agricultural or horticultural type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8436.80.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Parts: | | | | | | | | | | | | | | | | | | |
| 8436.91 | -- Of poultry-keeping machinery or poultry incubators and brooders: | | | | | | | | | | | | | | | | | | |
| 8436.91.10 | --- Of electrically operated machines and equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8436.91.20 | --- Of non-electrically operated machines and equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8436.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Of electrically operated machines and equipment: | | | | | | | | | | | | | | | | | | |
| 8436.99.11 | ---- Agricultural or horticultural type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8436.99.19 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Of non-electrically operated machines and equipment: | | | | | | | | | | | | | | | | | | |
| 8436.99.21 | ---- Agricultural or horticultural type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8436.99.29 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.37 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery. | | | | | | | | | | | | | | | | | | |
| 8437.10 | - Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8437.10.10 | -- For bread grains, electrically operated; winnowing and similar cleaning machines, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8437.10.20 | -- For bread grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8437.10.30 | -- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8437.10.40 | -- Other, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8437.80 | - Other machinery: | | | | | | | | | | | | | | | | | | |
| 8437.80.10 | -- Rice hullers and cone type rice mills, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8437.80.20 | -- Rice hullers and cone type rice mills, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8437.80.30 | -- Industrial type coffee and corn mills, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8437.80.40 | -- Industrial type coffee and corn mills, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other, electrically operated: | | | | | | | | | | | | | | | | | | |
| 8437.80.51 | --- Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8437.80.59 | -- - Other -- Other, not electrically operated: | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8437.80.61 | --- Polishing machines for rice, sifting and sieving machines, bran cleaner machines and husking machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8437.80.69 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8437.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| | -- Of electrically operated machines: | | | | | | | | | | | | | | | | | | |
| 8437.90.11 | --- Of machines of subheading 8437.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8437.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of non-electrically operated machines: | | | | | | | | | | | | | | | | | | |
| 8437.90.21 | --- Of machines of subheading 8437.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8437.90.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.38 | Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils. | | | | | | | | | | | | | | | | | | |
| 8438.10 | - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products: | | | | | | | | | | | | | | | | | | |
| 8438.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.20 | - Machinery for the manufacture of confectionery, cocoa or chocolate: | | | | | | | | | | | | | | | | | | |
| 8438.20.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.20.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.30 | - Machinery for sugar manufacture: | | | | | | | | | | | | | | | | | | |
| 8438.30.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.30.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.40 | - Brewery machinery: | | | | | | | | | | | | | | | | | | |
| 8438.40.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.40.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.50 | - Machinery for the preparation of meat or poultry: | | | | | | | | | | | | | | | | | | |
| 8438.50.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.50.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.60 | - Machinery for the preparation of fruits, nuts or vegetables: | | | | | | | | | | | | | | | | | | |
| 8438.60.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.60.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.80 | - Other machinery: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| | -- Coffee pulpers: | | | | | | | | | | | | | | | | | | |
| 8438.80.11 | -- - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.80.12 | -- - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8438.80.91 | -- - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.80.92 | -- - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| | -- Of electrically operated machines: | | | | | | | | | | | | | | | | | | |
| 8438.90.11 | -- - Of goods of subheading 8438.30.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.90.12 | -- - Of coffee pulpers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.90.19 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of non-electrically operated machines: | | | | | | | | | | | | | | | | | | |
| 8438.90.21 | -- - Of goods of subheading 8438.30.20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.90.22 | -- - Of coffee pulpers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8438.90.29 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.39 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard. | | | | | | | | | | | | | | | | | | |
| 8439.10.00 | - Machinery for making pulp of fibrous cellulosic material | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8439.20.00 | - Machinery for making paper or paperboard | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8439.30.00 | - Machinery for finishing paper or paperboard | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Parts: | | | | | | | | | | | | | | | | | | |
| 8439.91 | -- Of machinery for making pulp of fibrous cellulosic material: | | | | | | | | | | | | | | | | | | |
| 8439.91.10 | -- - Of electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8439.91.20 | -- - Of non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8439.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8439.99.10 | -- - Of electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8439.99.20 | -- - Of non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.40 | Book-binding machinery, including book-sewing machines. | | | | | | | | | | | | | | | | | | |
| 8440.10 | - Machinery: | | | | | | | | | | | | | | | | | | |
| 8440.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8440.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8440.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8440.90.10 | -- Of electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8440.90.20 | -- Of non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.41 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. | | | | | | | | | | | | | | | | | | |
| 8441.10 | - Cutting machines: | | | | | | | | | | | | | | | | | | |
| 8441.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8441.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8441.20 | - Machines for making bags, sacks or envelopes: | | | | | | | | | | | | | | | | | | |
| 8441.20.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8441.20.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8441.30 | - Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding: | | | | | | | | | | | | | | | | | | |
| 8441.30.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8441.30.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8441.40 | - Machines for moulding articles in paper pulp, paper or paperboard: | | | | | | | | | | | | | | | | | | |
| 8441.40.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8441.40.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8441.80 | - Other machinery: | | | | | | | | | | | | | | | | | | |
| 8441.80.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8441.80.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8441.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8441.90.10 | -- Of electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8441.90.20 | -- Of non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 84.42 | Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished). | | | | | | | | | | | | | | | | | | |
| 8442.30 | - Machinery, apparatus and equipment: | | | | | | | | | | | | | | | | | | |
| 8442.30.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8442.30.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8442.40 | - Parts of the foregoing machinery, apparatus or equipment: | | | | | | | | | | | | | | | | | | |
| 8442.40.10 | -- Of electrically operated machines, apparatus or equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8442.40.20 | -- Of non-electrically operated machines, apparatus or equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8442.50.00 | - Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.43 | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. | | | | | | | | | | | | | | | | | | |
| | - Printing machinery used for printing by means of plates, cylinder and other printing components of heading 84.42: | | | | | | | | | | | | | | | | | | |
| 8443.11.00 | -- Offset printing machinery, reel-fed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.12.00 | -- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm on the unfolded state) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.13.00 | -- Other offset printing machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.14.00 | -- Letterpress printing machinery, reel-fed, excluding flexographic printing | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.15.00 | -- Letterpress printing machinery, other than reel-fed, excluding flexographic printing | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.16.00 | -- Flexographic printing machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.17.00 | -- Gravure printing machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other printers, copying machines and facsimile machines, whether or not combined: | | | | | | | | | | | | | | | | | | |
| 8443.31 | -- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network: | | | | | | | | | | | | | | | | | | |
| 8443.31.10 | --- Printer-copiers, printing by the ink-jet process | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.31.20 | --- Printer-copiers, printing by the laser process | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.31.30 | --- Combination printer-copier-facsimile machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8443.31.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8443.32 | -- Other, capable of connecting to an automatic data processing machine or to a network: | | | | | | | | | | | | | | | | | | |
| 8443.32.10 | --- Dot matrix printers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.32.20 | --- Ink-jet printers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.32.30 | --- Laser printers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.32.40 | --- Facsimile machines | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.32.50 | --- Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.32.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8443.39 | -- Other: --- Electrostatic photocopying apparatus operating by reproducing the original image directly onto the copy (direct process): | | | | | | | | | | | | | | | | | | |
| 8443.39.11 | ---- Colour | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.39.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.39.20 | --- Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process), operating by converting the original document into digital code | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.39.30 | --- Other photocopying apparatus incorporating an optical system | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.39.40 | --- Ink-jet printers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.39.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8443.91.00 | - Parts and accessories: -- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.99 | -- Other : | | | | | | | | | | | | | | | | | | |
| 8443.99.10 | --- Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.99.20 | --- Ink-filled printer cartridges | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.99.30 | --- Paper feeders and sorters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8443.99.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.44 | Machines for extruding, drawing, texturing or cutting man-made textile materials. | | | | | | | | | | | | | | | | | | |
| 8444.00.10 | - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8444.00.20 | - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.45 | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47. | | | | | | | | | | | | | | | | | | |
| 8445.11 | - Machines for preparing textile fibres: -- Carding machines: | | | | | | | | | | | | | | | | | | |
| 8445.11.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.11.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.12 | -- Combing machines: | | | | | | | | | | | | | | | | | | |
| 8445.12.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.12.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.13 | -- Drawing or roving machines: | | | | | | | | | | | | | | | | | | |
| 8445.13.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.13.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8445.19.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.19.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.20 | - Textile spinning machines: | | | | | | | | | | | | | | | | | | |
| 8445.20.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.20.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.30 | - Textile doubling or twisting machines: | | | | | | | | | | | | | | | | | | |
| 8445.30.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.30.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.40 | - Textile winding (including weft-winding) or reeling machines: | | | | | | | | | | | | | | | | | | |
| 8445.40.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.40.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8445.90.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8445.90.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 84.46 | Weaving machines (looms). | | | | | | | | | | | | | | | | | | |
| 8446.10 | - For weaving fabrics of a width not exceeding 30 cm: | | | | | | | | | | | | | | | | | | |
| 8446.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8446.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - For weaving fabrics of a width exceeding 30 cm, shuttle type: | | | | | | | | | | | | | | | | | | |
| 8446.21.00 | -- Power looms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8446.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8446.30.00 | - For weaving fabrics of a width exceeding 30 cm, shuttleless type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.47 | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting. | | | | | | | | | | | | | | | | | | |
| | - Circular knitting machines: | | | | | | | | | | | | | | | | | | |
| 8447.11 | -- With cylinder diameter not exceeding 165 mm: | | | | | | | | | | | | | | | | | | |
| 8447.11.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8447.11.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8447.12 | -- With cylinder diameter exceeding 165 mm: | | | | | | | | | | | | | | | | | | |
| 8447.12.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8447.12.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8447.20 | - Flat knitting machines; stitch-bonding machines: | | | | | | | | | | | | | | | | | | |
| 8447.20.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8447.20.90 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8447.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8447.90.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8447.90.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.48 | Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles). | | | | | | | | | | | | | | | | | | |
| | - Auxiliary machinery for machines of headings 84.44, 84.45, 84.46 or 84.47: | | | | | | | | | | | | | | | | | | |
| 8448.11 | -- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith: | | | | | | | | | | | | | | | | | | |
| 8448.11.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8448.11.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8448.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8448.19.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8448.19.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8448.20.00 | - Parts and accessories of machines of heading 84.44 or of their auxiliary machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Parts and accessories of machines of heading 84.45 or of their auxiliary machinery: | | | | | | | | | | | | | | | | | | |
| 8448.31.00 | -- Card clothing | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8448.32.00 | -- Of machines for preparing textile fibres, other than card clothing | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8448.33.00 | -- Spindles, spindle flyers, spinning rings and ring travellers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8448.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Parts and accessories of weaving machines (looms) or of their auxiliary machinery: | | | | | | | | | | | | | | | | | | |
| 8448.42.00 | -- Reeds for looms, healds and heald-frames | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8448.49 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Parts of electrically operated machines: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8448.49.11 | --- Shuttles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8448.49.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8448.49.20 | --- Parts of non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Parts and accessories of machines of heading 84.47 or of their auxiliary machinery: | | | | | | | | | | | | | | | | | | |
| 8448.51.00 | -- Sinkers, needles and other articles used in forming stitches | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8448.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.49 | Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats. | | | | | | | | | | | | | | | | | | |
| 8449.00.10 | - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8449.00.20 | - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.50 | Household or laundry-type washing machines, including machines which both wash and dry. | | | | | | | | | | | | | | | | | | |
| | - Machines, each of a dry linen capacity not exceeding 10 kg: | | | | | | | | | | | | | | | | | | |
| | -- Fully-automatic machines: | | | | | | | | | | | | | | | | | | |
| 8450.11.10 | --- Each of a dry linen capacity not exceeding 6 kg | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8450.11.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8450.12.00 | -- Other machines, with built-in centrifugal drier | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8450.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8450.20.00 | - Machines, each of a dry linen capacity exceeding 10 kg | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8450.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8450.90.10 | -- Of goods of subheading 8450.20 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8450.90.20 | -- Of goods of subheading 8450.11, 8450.12 or 8450.19 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.51 | Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics. | | | | | | | | | | | | | | | | | | |
| 8451.10.00 | - Dry-cleaning machines | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Drying machines: | | | | | | | | | | | | | | | | | | |
| 8451.21.00 | -- Each of a dry linen capacity not exceeding 10 kg | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8451.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8451.30.00 | - Ironing machines and presses (including fusing presses) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8451.40.00 | - Washing, bleaching or dyeing machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8451.50.00 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8451.80 | - Other machinery: | | | | | | | | | | | | | | | | | | |
| 8451.80.10 | -- For domestic use | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8451.80.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8451.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8451.90.10 | -- Of machines of a dry linen capacity not exceeding 10 kg | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8451.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.52 | Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles. | | | | | | | | | | | | | | | | | | |
| 8452.10.00 | - Sewing machines of the household type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other sewing machines: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 8452.21.00 | -- Automatic units | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8452.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8452.30.00 | - Sewing machine needles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8452.40.00 | - Furniture, bases and covers for sewing machines and parts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8452.90 | - Other parts of sewing machines: | | | | | | | | | | | | | | | | | | | |
| | -- Of machinery of subheading 8452.10: | | | | | | | | | | | | | | | | | | | |
| 8452.90.11 | --- Arms and beds, stands with or without centre frames; flywheels; belt guards; treadles or pedals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8452.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8452.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 84.53 | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines. | | | | | | | | | | | | | | | | | | | |
| 8453.10 | - Machinery for preparing, tanning or working hides, skins or leather: | | | | | | | | | | | | | | | | | | | |
| 8453.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8453.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8453.20 | - Machinery for making or repairing footwear: | | | | | | | | | | | | | | | | | | | |
| 8453.20.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8453.20.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8453.80 | - Other machinery: | | | | | | | | | | | | | | | | | | | |
| 8453.80.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8453.80.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8453.90.00 | - Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 84.54 | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries. | | | | | | | | | | | | | | | | | | | |
| 8454.10.00 | - Converters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8454.20.00 | - Ingot moulds and ladles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8454.30.00 | - Casting machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8454.90.00 | - Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 84.55 | Metal-rolling mills and rolls therefor. | | | | | | | | | | | | | | | | | | | |
| 8455.10.00 | - Tube mills | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other rolling mills: | | | | | | | | | | | | | | | | | | | |
| 8455.21.00 | -- Hot or combination hot and cold | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8455.22.00 | -- Cold | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8455.30.00 | - Rolls for rolling mills | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8455.90.00 | - Other parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 84.56 | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes. | | | | | | | | | | | | | | | | | | | |
| 8456.10.00 | - Operated by laser or other light or photon beam processes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8456.20.00 | - Operated by ultrasonic processes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8456.30.00 | - Operated by electro-discharge processes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8456.90 | - Other: | | | | | | | | | | | | | | | | | | | |
| 8456.90.10 | -- Machine tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8456.90.20 | -- Wet processing equipment for the application by immersion of electrochemical solutions, whether or not for the purpose of removing material on printed circuit boards or printed wiring boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8456.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 84.57 | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal. | | | | | | | | | | | | | | | | | | |
| 8457.10.00 | - Machining centres | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8457.20.00 | - Unit construction machines (single station) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8457.30.00 | - Multi-station transfer machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.58 | Lathes (including turning centres) for removing metal. | | | | | | | | | | | | | | | | | | |
| | - Horizontal lathes: | | | | | | | | | | | | | | | | | | |
| 8458.11.00 | -- Numerically controlled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8458.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other lathes: | | | | | | | | | | | | | | | | | | |
| 8458.91.00 | -- Numerically controlled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8458.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.59 | Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58. | | | | | | | | | | | | | | | | | | |
| 8459.10 | - Way-type unit head machines: | | | | | | | | | | | | | | | | | | |
| 8459.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8459.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other drilling machines: | | | | | | | | | | | | | | | | | | |
| 8459.21.00 | -- Numerically controlled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8459.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8459.29.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8459.29.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other boring-milling machines: | | | | | | | | | | | | | | | | | | |
| 8459.31.00 | -- Numerically controlled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8459.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8459.39.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8459.39.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8459.40 | - Other boring machines: | | | | | | | | | | | | | | | | | | |
| 8459.40.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8459.40.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Milling machines, knee-type: | | | | | | | | | | | | | | | | | | |
| 8459.51.00 | -- Numerically controlled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8459.59 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8459.59.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8459.59.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other milling machines: | | | | | | | | | | | | | | | | | | |
| 8459.61.00 | -- Numerically controlled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8459.69 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8459.69.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8459.69.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8459.70 | - Other threading or tapping machines: | | | | | | | | | | | | | | | | | | |
| 8459.70.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8459.70.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.60 | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61. | | | | | | | | | | | | | | | | | | |
| | - Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: | | | | | | | | | | | | | | | | | | |
| 8460.11.00 | -- Numerically controlled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8460.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8460.19.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8460.19.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: | | | | | | | | | | | | | | | | | | |
| 8460.21.00 | -- Numerically controlled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8460.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8460.29.10 | -- - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8460.29.20 | -- - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Sharpening (tool or cutter grinding) machines: | | | | | | | | | | | | | | | | | | |
| 8460.31 | -- Numerically controlled: | | | | | | | | | | | | | | | | | | |
| 8460.31.10 | -- - Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8460.31.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8460.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8460.39.10 | -- - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8460.39.20 | -- - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8460.40 | - Honing or lapping machines: | | | | | | | | | | | | | | | | | | |
| 8460.40.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8460.40.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8460.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8460.90.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8460.90.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.61 | Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermetts, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| | - Shaping or slotting machines: | | | | | | | | | | | | | | | | | | |
| 8461.20.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8461.20.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8461.30 | - Broaching machines: | | | | | | | | | | | | | | | | | | |
| 8461.30.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8461.30.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8461.40 | - Gear cutting, gear grinding or gear finishing machines: | | | | | | | | | | | | | | | | | | |
| 8461.40.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8461.40.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8461.50 | - Sawing or cutting-off machines: | | | | | | | | | | | | | | | | | | |
| 8461.50.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8461.50.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8461.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8461.90.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8461.90.90 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.62 | Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above. | | | | | | | | | | | | | | | | | | |
| 8462.10 | - Forging or die-stamping machines (including presses) and hammers: | | | | | | | | | | | | | | | | | | |
| 8462.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8462.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Bending, folding, straightening or flattening machines (including presses): | | | | | | | | | | | | | | | | | | |
| 8462.21.00 | -- Numerically controlled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8462.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8462.29.10 | -- - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8462.29.20 | -- - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Shearing machines (including presses), other than combined punching and shearing machines: | | | | | | | | | | | | | | | | | | |
| 8462.31.00 | -- Numerically controlled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8462.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8462.39.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8462.39.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Punching or notching machines (including presses), including combined punching and shearing machines: | | | | | | | | | | | | | | | | | | |
| 8462.41.00 | -- Numerically controlled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8462.49 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8462.49.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8462.49.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 8462.91.00 | -- Hydraulic presses | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8462.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8462.99.10 | --- Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8462.99.20 | --- Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8462.99.50 | --- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8462.99.60 | --- Other, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.63 | Other machine-tools for working metal or cermets, without removing material. | | | | | | | | | | | | | | | | | | |
| 8463.10 | - Draw-benches for bars, tubes, profiles, wire or the like: | | | | | | | | | | | | | | | | | | |
| 8463.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8463.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8463.20 | - Thread rolling machines: | | | | | | | | | | | | | | | | | | |
| 8463.20.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8463.20.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8463.30 | - Machines for working wire: | | | | | | | | | | | | | | | | | | |
| 8463.30.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8463.30.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8463.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8463.90.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8463.90.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.64 | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass. | | | | | | | | | | | | | | | | | | |
| 8464.10 | - Sawing machines: | | | | | | | | | | | | | | | | | | |
| 8464.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8464.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8464.20 | - Grinding or polishing machines: | | | | | | | | | | | | | | | | | | |
| 8464.20.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8464.20.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8464.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8464.90.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8464.90.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.65 | Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials. | | | | | | | | | | | | | | | | | | |
| 8465.10.00 | - Machines which can carry out different types of machining operations without tool change between such operations | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 8465.91 | -- Sawing machines: | | | | | | | | | | | | | | | | | | |
| 8465.91.10 | --- For scoring printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.91.20 | --- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8465.91.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8465.92 | -- Planing, milling or moulding (by cutting) machines: | | | | | | | | | | | | | | | | | | |
| 8465.92.10 | --- For routing printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.92.20 | --- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.92.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.93 | -- Grinding, sanding or polishing machines: | | | | | | | | | | | | | | | | | | |
| 8465.93.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.93.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.94 | -- Bending or assembling machines: | | | | | | | | | | | | | | | | | | |
| 8465.94.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.94.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.95 | -- Drilling or morticing machines: | | | | | | | | | | | | | | | | | | |
| 8465.95.10 | --- Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.95.30 | --- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.95.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.96 | -- Splitting, slicing or paring machines: | | | | | | | | | | | | | | | | | | |
| 8465.96.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.96.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8465.99.30 | --- Lathes, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.99.40 | --- Lathes, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.99.50 | --- Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; for scoring printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.99.60 | --- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8465.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.66 | Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand. | | | | | | | | | | | | | | | | | | |
| 8466.10 | - Tool holders and self-opening dieheads: | | | | | | | | | | | | | | | | | | |
| 8466.10.10 | -- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8466.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8466.20 | - Work holders: | | | | | | | | | | | | | | | | | | |
| 8466.20.10 | -- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8466.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8466.30 | - Dividing heads and other special attachments for machine-tools: | | | | | | | | | | | | | | | | | | |
| 8466.30.10 | -- For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8466.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Other: | | | | | | | | | | | | | | | | | | |
| 8466.91.00 | -- For machines of heading 84.64 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8466.92 | -- For machines of heading 84.65: | | | | | | | | | | | | | | | | | | |
| 8466.92.10 | --- For machines of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8466.92.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8466.93 | -- For machines of headings 84.56 to 84.61: | | | | | | | | | | | | | | | | | | |
| 8466.93.20 | -- For machines of subheading 8456.90.10, 8456.90.20 or 8460.31.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8466.93.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8466.94.00 | -- For machines of heading 84.62 or 84.63 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.67 | Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor. | | | | | | | | | | | | | | | | | | |
| | - Pneumatic: | | | | | | | | | | | | | | | | | | |
| 8467.11.00 | -- Rotary type (including combined rotary-percussion) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8467.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - With self-contained electric motor: | | | | | | | | | | | | | | | | | | |
| 8467.21.00 | -- Drills of all kinds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8467.22.00 | -- Saws | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8467.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other tools: | | | | | | | | | | | | | | | | | | |
| 8467.81.00 | -- Chain saws | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8467.89.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Parts: | | | | | | | | | | | | | | | | | | |
| 8467.91 | -- Of chain saws: | | | | | | | | | | | | | | | | | | |
| 8467.91.10 | --- Of electro-mechanical tools for working in the hand, with self contained electric motor | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8467.91.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8467.92.00 | -- Of pneumatic tools | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8467.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8467.99.10 | --- Of goods of subheading 8467.21, 8467.22 or 8467.29 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8467.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 84.68 | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances. | | | | | | | | | | | | | | | | | | |
| 8468.10.00 | - Hand-held blow pipes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8468.20 | -- Other gas-operated machinery and apparatus: | | | | | | | | | | | | | | | | | | |
| 8468.20.10 | -- Hand-operated gas welding, brazing or cutting appliances for metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8468.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8468.80.00 | - Other machinery and apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8468.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| | -- Of hand-operated gas welding, brazing or cutting appliances for metal: | | | | | | | | | | | | | | | | | | |
| 8468.90.11 | --- Of goods of subheading 8468.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8468.90.12 | --- Of goods of subheading 8468.20.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8468.90.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.69 | Typewriters other than printers of heading 84.43; word-processing machines. | | | | | | | | | | | | | | | | | | |
| 8469.00.10 | - Word-processing machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8469.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.70 | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device: cash registers. | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 8470.10.00 | - Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other electronic calculating machines: | | | | | | | | | | | | | | | | | | |
| 8470.21.00 | -- Incorporating a printing device | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8470.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8470.30.00 | - Other calculating machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8470.50.00 | - Cash registers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8470.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8470.90.10 | -- Postage-franking machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8470.90.20 | -- Accounting machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8470.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.71 | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 8471.30 | - Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display: | | | | | | | | | | | | | | | | | | |
| 8471.30.10 | -- Handheld computers including palmtops and personal digital assistants (PDAs) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.30.20 | -- Laptops including notebooks and subnotebooks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other automatic data processing machines: | | | | | | | | | | | | | | | | | | |
| 8471.41 | -- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined: | | | | | | | | | | | | | | | | | | |
| 8471.41.10 | --- Personal computers excluding portable computers of subheading 8471.30 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8471.41.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.49 | -- Other, presented in the form of systems: | | | | | | | | | | | | | | | | | | |
| 8471.49.10 | --- Personal computers excluding portable computers of subheading 8471.30 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.49.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.50 | - Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units: | | | | | | | | | | | | | | | | | | |
| 8471.50.10 | -- Processing units for personal (including portable) computers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.50.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.60 | - Input or output units, whether or not containing storage units in the same housing: | | | | | | | | | | | | | | | | | | |
| 8471.60.30 | -- Computer keyboards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.60.40 | -- X-Y coordinate input devices, including mice, light pens, joysticks, track balls, and touch sensitive screens | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.60.50 | -- Plotters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.60.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.70 | - Storage units: | | | | | | | | | | | | | | | | | | |
| 8471.70.10 | -- Floppy disk drives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.70.20 | -- Hard disk drives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.70.30 | -- Tape drives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.70.40 | -- Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.70.50 | -- Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8471.70.91 | -- Backup management systems | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.70.99 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.80 | - Other units of automatic data processing machines: | | | | | | | | | | | | | | | | | | |
| 8471.80.10 | -- Control and adaptor units | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.80.70 | -- Sound cards or video cards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.80.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8471.90.10 | -- Bar code readers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.90.20 | -- Optical character readers, document or image scanners | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8471.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.72 | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines). | | | | | | | | | | | | | | | | | | |
| 8472.10 | - Duplicating machines: | | | | | | | | | | | | | | | | | | |
| 8472.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8472.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8472.30 | - Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps: | | | | | | | | | | | | | | | | | | |
| 8472.30.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8472.30.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8472.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8472.90.10 | -- Automatic teller machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8472.90.20 | -- Electronic fingerprint identification systems | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8472.90.30 | -- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8472.90.90 | -- Other, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.73 | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.69 to 84.72. | | | | | | | | | | | | | | | | | | |
| 8473.10 | - Parts and accessories of the machines of heading 84.69: | | | | | | | | | | | | | | | | | | |
| 8473.10.10 | -- Printed circuit assemblies for word-processing | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8473.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Parts and accessories of the machines of heading 84.70: | | | | | | | | | | | | | | | | | | |
| 8473.21.00 | -- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8473.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8473.30 | - Parts and accessories of the machines of heading 84.71: | | | | | | | | | | | | | | | | | | |
| 8473.30.10 | -- Assembled printed circuit boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8473.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8473.40 | - Parts and accessories of the machines of heading 84.72: | | | | | | | | | | | | | | | | | | |
| | -- For electrically operated machines: | | | | | | | | | | | | | | | | | | |
| 8473.40.11 | -- - Parts, including printed circuit assemblies for automatic teller machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8473.40.19 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8473.40.20 | -- For non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8473.50 | - Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72: | | | | | | | | | | | | | | | | | | |
| | -- For electrically operated machines: | | | | | | | | | | | | | | | | | | |

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Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 8473.50.11 | -- - Suitable for use with the machines of heading 84.71 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8473.50.19 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8473.50.20 | -- For non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 84.74 | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand. | | | | | | | | | | | | | | | | | | | |
| 8474.10 | - Sorting, screening, separating or washing machines: | | | | | | | | | | | | | | | | | | | |
| 8474.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8474.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8474.20 | - Crushing or grinding machines: | | | | | | | | | | | | | | | | | | | |
| | -- Electrically operated: | | | | | | | | | | | | | | | | | | | |
| 8474.20.11 | --- For stone | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8474.20.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | -- Not electrically operated: | | | | | | | | | | | | | | | | | | | |
| 8474.20.21 | --- For stone | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8474.20.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | - Mixing or kneading machines: | | | | | | | | | | | | | | | | | | | |
| 8474.31 | -- Concrete or mortar mixers: | | | | | | | | | | | | | | | | | | | |
| 8474.31.10 | -- - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8474.31.20 | -- - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8474.32 | -- Machines for mixing mineral substances with bitumen: | | | | | | | | | | | | | | | | | | | |
| 8474.32.10 | -- - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8474.32.20 | -- - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8474.39 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 8474.39.10 | -- - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8474.39.20 | -- - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8474.80 | - Other machinery: | | | | | | | | | | | | | | | | | | | |
| 8474.80.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8474.80.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8474.90 | - Parts: | | | | | | | | | | | | | | | | | | | |
| 8474.90.10 | -- Of electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8474.90.20 | -- Of non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 84.75 | Machines for assembling electric or electronic lamps, tubes or valves or flash-bulb, in glass envelopes; machines for manufacturing or hot working glass or glassware. | | | | | | | | | | | | | | | | | | | |
| 8475.10 | - Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes: | | | | | | | | | | | | | | | | | | | |
| 8475.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8475.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Machines for manufacturing or hot working glass or glassware: | | | | | | | | | | | | | | | | | | | |
| 8475.21.00 | -- Machines for making optical fibres and preforms thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8475.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8475.90 | - Parts: | | | | | | | | | | | | | | | | | | | |
| 8475.90.10 | -- Of electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8475.90.20 | -- Of non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 84.76 | Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines. | | | | | | | | | | | | | | | | | | | |
| | - Automatic beverage-vending machines: | | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8476.21.00 | -- Incorporating heating or refrigerating devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8476.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other machines: | | | | | | | | | | | | | | | | | | |
| 8476.81.00 | -- Incorporating heating or refrigerating devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8476.89.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8476.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8476.90.10 | -- Of electrically operated machines incorporating heating or refrigerating devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8476.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.77 | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter. | | | | | | | | | | | | | | | | | | |
| 8477.10 | - Injection-moulding machines: | | | | | | | | | | | | | | | | | | |
| 8477.10.10 | -- For moulding rubber | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- For moulding plastics: | | | | | | | | | | | | | | | | | | |
| 8477.10.31 | --- Poly (vinyl chloride) injection moulding machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.10.39 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.20 | - Extruders: | | | | | | | | | | | | | | | | | | |
| 8477.20.10 | -- For extruding rubber | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.20.20 | -- For extruding plastics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.30.00 | - Blow moulding machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.40 | - Vacuum moulding machines and other thermoforming machines: | | | | | | | | | | | | | | | | | | |
| 8477.40.10 | -- For moulding or forming rubber | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.40.20 | -- For moulding or forming plastics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other machinery for moulding or otherwise forming: | | | | | | | | | | | | | | | | | | |
| 8477.51.00 | -- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.59 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8477.59.10 | --- For rubber | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.59.20 | --- For plastics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.80 | - Other machinery: | | | | | | | | | | | | | | | | | | |
| 8477.80.10 | -- For working rubber or for the manufacture of products from rubber, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.80.20 | -- For working rubber or for the manufacture of products from rubber, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- For working plastics or for the manufacture of products from plastics, electrically operated: | | | | | | | | | | | | | | | | | | |
| 8477.80.31 | --- Lamination presses for the manufacture of printed circuit boards or printed wiring boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8477.80.39 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.80.40 | -- For working plastics or for the manufacture of products from plastics, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8477.90.10 | -- Of electrically operated machines for working rubber or for the manufacture of products from rubber | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.90.20 | -- Of non-electrically operated machines for working rubber or for the manufacture of products from rubber | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of electrically operated machines for working plastics or for the manufacture of products from plastic materials: | | | | | | | | | | | | | | | | | | |
| 8477.90.32 | --- Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.90.39 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8477.90.40 | -- Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.78 | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter. | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8478.10 | - Machinery: | | | | | | | | | | | | | | | | | | |
| 8478.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8478.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8478.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8478.90.10 | -- Of electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8478.90.20 | -- Of non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.79 | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. | | | | | | | | | | | | | | | | | | |
| 8479.10 | - Machinery for public works, building or the like: | | | | | | | | | | | | | | | | | | |
| 8479.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.20 | - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils: | | | | | | | | | | | | | | | | | | |
| | -- Electrically operated: | | | | | | | | | | | | | | | | | | |
| 8479.20.11 | --- Machinery for making palm oil | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.20.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Not electrically operated: | | | | | | | | | | | | | | | | | | |
| 8479.20.21 | --- Machinery for making palm oil | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.20.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.30 | - Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork: | | | | | | | | | | | | | | | | | | |
| 8479.30.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.30.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.40 | - Rope or cable-making machines: | | | | | | | | | | | | | | | | | | |
| 8479.40.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.40.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.50.00 | - Industrial robots, not elsewhere specified or included | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.60.00 | - Evaporative air coolers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other machines and mechanical appliances: | | | | | | | | | | | | | | | | | | |
| 8479.81 | -- For treating metal, including electric wire coil-winders: | | | | | | | | | | | | | | | | | | |
| 8479.81.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.81.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.82 | - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines: | | | | | | | | | | | | | | | | | | |
| 8479.82.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.82.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.89 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8479.89.20 | --- Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; automated machines for the placement or the removal of components or contact elements on printed circuit boards or printed wiring boards or other substrates; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.89.30 | --- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.89.40 | --- Other, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8479.90.20 | -- Of goods of subheading 8479.89.20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.90.30 | -- Of other electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8479.90.40 | -- Of non-electrically operated machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 84.80 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. | | | | | | | | | | | | | | | | | | |
| 8480.10.00 | - Moulding boxes for metal foundry | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8480.20.00 | - Mould bases | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8480.30 | - Moulding patterns: | | | | | | | | | | | | | | | | | | |
| 8480.30.10 | -- Of copper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8480.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Moulds for metal or metal carbides: | | | | | | | | | | | | | | | | | | |
| 8480.41.00 | -- Injection or compression types | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8480.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8480.50.00 | - Moulds for glass | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8480.60.00 | - Moulds for mineral materials | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Moulds for rubber or plastics: | | | | | | | | | | | | | | | | | | |
| 8480.71.00 | -- Injection or compression types | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8480.79.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.81 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. | | | | | | | | | | | | | | | | | | |
| 8481.10 | - Pressure-reducing valves: | | | | | | | | | | | | | | | | | | |
| | -- Of iron or steel: | | | | | | | | | | | | | | | | | | |
| 8481.10.11 | --- Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5cm but not exceeding 40cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.10.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.10.20 | -- Of copper or copper alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.20 | - Valves for oleohydraulic or pneumatic transmissions: | | | | | | | | | | | | | | | | | | |
| | -- Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.30 | - Check (nonreturn) valves: | | | | | | | | | | | | | | | | | | |
| 8481.30.10 | -- Cast iron valves of the swing check-valve type with an internal diameter of the valve inlets of 40 mm to 600 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.30.20 | -- Of copper or copper alloys, with an internal diameter of 25 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.40 | - Safety or relief valves: | | | | | | | | | | | | | | | | | | |
| 8481.40.10 | -- Of copper or copper alloys, with an internal diameter of 25 mm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.80 | - Other appliances: | | | | | | | | | | | | | | | | | | |
| | -- Valves for inner tubes: | | | | | | | | | | | | | | | | | | |
| 8481.80.11 | --- Of copper or copper alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.80.12 | --- Of other materials | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Valves for tubeless tyres: | | | | | | | | | | | | | | | | | | |
| 8481.80.13 | --- Of copper or copper alloys | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.80.14 | --- Of other metals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- LPG cylinder valves of copper or copper alloys, having the following dimensions: | | | | | | | | | | | | | | | | | | |
| 8481.80.21 | --- Having inlet or outlet internal diameters not exceeding 2.5 cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.80.22 | --- Having inlet or outlet internal diameters exceeding 2.5 cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.80.30 | -- Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|------------|--|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|----|
| | -- Soda water bottle valves; gas operated beer dispensing units: | | | | | | | | | | | | | | | | | | | |
| 8481.80.41 | --- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8481.80.49 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | -- Mixing taps and valves: | | | | | | | | | | | | | | | | | | | |
| 8481.80.51 | --- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8481.80.59 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | -- Water pipeline valves: | | | | | | | | | | | | | | | | | | | |
| 8481.80.61 | --- Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8481.80.62 | --- Cast iron gate valves with an inlet diameter of 4 cm or more and cast iron butterfly valves with an inlet diameter of 8 cm or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8481.80.63 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | -- Hog nipple waterers: | | | | | | | | | | | | | | | | | | | |
| 8481.80.64 | --- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8481.80.65 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | -- Nipple joint valves: | | | | | | | | | | | | | | | | | | | |
| 8481.80.66 | --- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8481.80.67 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | -- Other: | | | | | | | | | | | | | | | | | | | |
| | --- Ball valves: | | | | | | | | | | | | | | | | | | | |
| 8481.80.71 | ---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8481.80.72 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | --- Gate valves, manually operated, of iron or steel, having the following dimensions: | | | | | | | | | | | | | | | | | | | |
| 8481.80.73 | ---- Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8481.80.74 | ---- Having inlet and outlet internal diameters of more than 40 cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | --- Manifold valves: | | | | | | | | | | | | | | | | | | | |
| 8481.80.75 | ---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8481.80.76 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | --- Pneumatically controlled valves: | | | | | | | | | | | | | | | | | | | |
| 8481.80.81 | ---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8481.80.82 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | --- Other valves of plastics, having the following dimensions: | | | | | | | | | | | | | | | | | | | |
| 8481.80.83 | ---- Having an inlet diameter of not less than 1 cm and an outlet diameter of not more than 2.5 cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8481.80.84 | ---- Having an inlet diameter of not less than 1 cm and an outlet diameter of more than 2.5 cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8481.80.85 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8481.80.86 | --- Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | --- Other: | | | | | | | | | | | | | | | | | | | |
| 8481.80.91 | ---- Water taps of copper or copper alloy, with an internal diameter of 2.5 cm or less | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8481.80.99 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8481.90 | - Parts: | | | | | | | | | | | | | | | | | | | |
| 8481.90.10 | -- Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| | -- For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter: | | | | | | | | | | | | | | | | | | |
| 8481.90.21 | --- Bodies, for water taps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.90.23 | --- Bodies, other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.90.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.90.30 | -- Valves bodies or stems of inner tube or tubeless tyre valves | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.90.40 | -- Valves cores of inner tube or tubeless tyre valves | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8481.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.82 | Ball or roller bearings. | | | | | | | | | | | | | | | | | | |
| 8482.10.00 | - Ball bearings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8482.20.00 | - Tapered roller bearings, including cone and tapered roller assemblies | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8482.30.00 | - Spherical roller bearings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8482.40.00 | - Needle roller bearings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8482.50.00 | - Other cylindrical roller bearings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8482.80.00 | - Other, including combined ball/roller bearings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | - Parts: | | | | | | | | | | | | | | | | | | |
| 8482.91.00 | -- Balls, needles and rollers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8482.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.83 | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). | | | | | | | | | | | | | | | | | | |
| 8483.10 | - Transmission shafts (including cam shafts and crank shafts) and cranks: | | | | | | | | | | | | | | | | | | |
| 8483.10.10 | -- For earth moving machinery | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- For engines of vehicles of Chapter 87: | | | | | | | | | | | | | | | | | | |
| 8483.10.21 | --- For engines of vehicles of heading 87.01, other than of vehicles of subheadings 8701.10 and 8701.90 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.10.22 | --- For engines of agricultural vehicles of subheading 8701.10 or 8701.90 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.10.23 | --- For engines of vehicles of heading 87.11 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.10.24 | --- For engines of other vehicles of Chapter 87 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- For marine propulsion engines: | | | | | | | | | | | | | | | | | | |
| 8483.10.31 | --- Of an output not exceeding 22.38 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.10.39 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.20 | - Bearing housings, incorporating ball or roller bearings: | | | | | | | | | | | | | | | | | | |
| 8483.20.10 | -- For earth moving machinery or motor vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.30 | - Bearing housings, not incorporating ball or roller bearings, plain shaft bearings: | | | | | | | | | | | | | | | | | | |
| 8483.30.10 | -- For earth moving machinery or motor vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.40 | - Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters: | | | | | | | | | | | | | | | | | | |
| | -- For engines of vehicles of Chapter 87: | | | | | | | | | | | | | | | | | | |
| 8483.40.11 | --- For engines of vehicles of heading 87.01, other than of vehicles of subheadings 8701.10 and 8701.90 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.40.13 | --- For engines of vehicles of heading 87.11 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.40.14 | --- For engines of other vehicles of Chapter 87 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- For marine propulsion engines: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8483.40.21 | --- Of an output not exceeding 22.38 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.40.29 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.40.30 | -- For the engines of earth moving machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.50.00 | - Flywheels and pulleys, including pulley blocks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.60.00 | - Clutches and shaft couplings (including universal joints) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.90 | - Toothed wheels, chain sprockets and other transmission elements presented separately; parts: -- Parts of goods of subheading 8483.10: | | | | | | | | | | | | | | | | | | |
| 8483.90.11 | --- Of goods of subheading 8701.10 or 8701.90 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.90.13 | --- For other tractors of heading 87.01 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.90.14 | --- For goods of heading 87.11 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.90.15 | --- For other goods of Chapter 87 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8483.90.91 | --- For goods of subheading 8701.10 or 8701.90 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.90.93 | --- For other tractors of heading 87.01 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.90.94 | --- For goods of heading 87.11 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.90.95 | --- For other goods of Chapter 87 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8483.90.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.84 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals. | | | | | | | | | | | | | | | | | | |
| 8484.10.00 | - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8484.20.00 | - Mechanical seals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8484.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 84.86 | Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories. | | | | | | | | | | | | | | | | | | |
| 8486.10 | - Machines and apparatus for the manufacture of boules or wafers: | | | | | | | | | | | | | | | | | | |
| 8486.10.10 | -- Apparatus for rapid heating of semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8486.10.20 | -- Spin dryers for semiconductor wafer processing | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.10.30 | -- Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.10.40 | -- Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.10.50 | -- Grinding, polishing and lapping machines for processing of semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.10.60 | -- Apparatus for growing or pulling monocrystal semiconductor boules | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8486.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.20 | - Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits: | | | | | | | | | | | | | | | | | | |
| | -- Film formation equipment: | | | | | | | | | | | | | | | | | | |
| 8486.20.11 | --- Chemical vapour deposition apparatus for semiconductor production | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.20.12 | --- Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |

**Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8486.20.13 | --- Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.20.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | -- Doping equipment: | | | | | | | | | | | | | | | | | | |
| 8486.20.21 | --- Ion implanters for doping semiconductor materials | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.20.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | -- Etching and stripping equipment: | | | | | | | | | | | | | | | | | | |
| 8486.20.31 | --- Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.20.32 | --- Equipment for dry-etching patterns on semiconductor materials | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.20.33 | --- Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8486.20.39 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Lithography equipment: | | | | | | | | | | | | | | | | | | |
| 8486.20.41 | --- Direct write-on-wafer apparatus | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.20.42 | --- Step and repeat aligners | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.20.49 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Equipment for developing exposed wafers: | | | | | | | | | | | | | | | | | | |
| 8486.20.51 | --- Dicing machines for scribing or scoring semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.20.59 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8486.20.91 | --- Lasercutters for cutting contacting tracks in semiconductor production by laser beam | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.20.92 | --- Machines for bending, folding and straightening semiconductor leads | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.20.93 | --- Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8486.20.94 | --- Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.20.95 | --- Automated machines for the placement or the removal of components or contact elements on semiconductor materials | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8486.20.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.30 | - Machines and apparatus for the manufacture of flat panel displays: | | | | | | | | | | | | | | | | | | |
| 8486.30.10 | -- Apparatus for dry etching patterns on flat panel display substrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.30.20 | -- Apparatus for wet etching, developing, stripping or cleaning flat panel displays | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.30.30 | -- Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.40 | - Machines and apparatus specified in Note 9 (C) to this Chapter: | | | | | | | | | | | | | | | | | | |
| 8486.40.10 | -- Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 8486.40.20 | -- Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.40.30 | -- Moulds for manufacture of semiconductor devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.40.40 | -- Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.40.50 | -- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.40.60 | -- Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.40.70 | -- Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90 | - Parts and accessories: | | | | | | | | | | | | | | | | | | |
| | -- Of machines and apparatus for the manufacture of boules or wafers: | | | | | | | | | | | | | | | | | | |
| 8486.90.11 | --- Of apparatus for rapid heating of semiconductor wafers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.12 | --- Of spin dryers for semiconductor wafer processing | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.13 | --- Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips: | | | | | | | | | | | | | | | | | | |
| 8486.90.14 | ---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.15 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.16 | --- Of grinding, polishing and lapping machines for processing of semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.17 | --- Of apparatus for growing or pulling monocrystal semiconductor boules | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits: | | | | | | | | | | | | | | | | | | |
| 8486.90.21 | --- Of chemical vapour deposition apparatus for semiconductor production | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.22 | --- Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.23 | --- Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry-etching patterns on semiconductor materials: | | | | | | | | | | | | | | | | | | |

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|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8486.90.24 | ---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.25 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads; | | | | | | | | | | | | | | | | | | |
| 8486.90.26 | ---- Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine tools | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.27 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.28 | --- Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.29 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of machines and apparatus for the manufacture of flat panel displays: | | | | | | | | | | | | | | | | | | |
| 8486.90.31 | --- Of apparatus for dry etching patterns on flat panel display substrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Of apparatus for wet etching, developing, stripping or cleaning flat panel displays: | | | | | | | | | | | | | | | | | | |
| 8486.90.32 | ---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.33 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.34 | --- Of chemical vapour deposition apparatus for flat panel display production | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.35 | --- Of spinners for coating photosensitive emulsions on flat panel display substrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.36 | --- Of apparatus for physical deposition on flat panel display substrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.39 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Of machines or apparatus specified in Note 9 (C) to this Chapter: | | | | | | | | | | | | | | | | | | |
| 8486.90.41 | --- Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.42 | --- Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.43 | --- Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.44 | --- Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.45 | --- Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.46 | --- Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8486.90.49 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 84.87 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter. | | | | | | | | | | | | | | | | | | |
| 8487.10.00 | - Ships' or boats' propellers and blades therefor | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8487.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.01 | Electric motors and generators (excluding generating sets). | | | | | | | | | | | | | | | | | | |
| 8501.10 | - Motors of an output not exceeding 37.5 W: | | | | | | | | | | | | | | | | | | |
| | -- DC motors: | | | | | | | | | | | | | | | | | | |
| 8501.10.11 | --- Stepper motors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.10.12 | --- Spindle motors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.10.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other motors including universal (AC/DC) motors: | | | | | | | | | | | | | | | | | | |
| 8501.10.91 | --- Stepper motors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.10.92 | --- Spindle motors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.10.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.20 | - Universal AC/DC motors of an output exceeding 37.5 W: | | | | | | | | | | | | | | | | | | |
| | -- Of an output not exceeding 1 kW: | | | | | | | | | | | | | | | | | | |
| 8501.20.11 | --- Of an output exceeding 746 W | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.20.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.20.20 | -- Of an output exceeding 1 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other DC motors; DC generators: | | | | | | | | | | | | | | | | | | |
| 8501.31 | -- Of an output not exceeding 750 W: | | | | | | | | | | | | | | | | | | |
| 8501.31.10 | --- Motors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.31.20 | --- Generators | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.32.00 | -- Of an output exceeding 750 W but not exceeding 75 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.33.00 | -- Of an output exceeding 75 kW but not exceeding 375 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.34.00 | -- Of an output exceeding 375 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.40 | - Other AC motors, single-phase: | | | | | | | | | | | | | | | | | | |
| 8501.40.10 | -- Of an output not exceeding 1 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.40.20 | -- Of an output exceeding 1 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other AC motors, multi-phase: | | | | | | | | | | | | | | | | | | |
| 8501.51.00 | -- Of an output not exceeding 750 W | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.52 | -- Of an output exceeding 750 W but not exceeding 75 kW: | | | | | | | | | | | | | | | | | | |
| 8501.52.10 | --- Of an output not exceeding 1 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.52.20 | --- Of an output exceeding 1 kW but not exceeding 37.5 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.52.30 | --- Of an output exceeding 37.5 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.53.00 | -- Of an output exceeding 75 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - AC generators (alternators): | | | | | | | | | | | | | | | | | | |
| 8501.61 | -- Of an output not exceeding 75 kVA: | | | | | | | | | | | | | | | | | | |
| 8501.61.10 | --- Of an output not exceeding 12.5 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.61.20 | --- Of an output exceeding 12.5 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.62 | -- Of an output exceeding 75 kVA but not exceeding 375 kVA: | | | | | | | | | | | | | | | | | | |
| 8501.62.10 | --- Of an output exceeding 75 kVA but not exceeding 150 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.62.90 | --- Of an output exceeding 150 kVA but not exceeding 375 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.63.00 | -- Of an output exceeding 375 kVA but not exceeding 750 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8501.64.00 | -- Of an output exceeding 750 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.02 | Electric generating sets and rotary converters. | | | | | | | | | | | | | | | | | | |
| | - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8502.11.00 | -- Of an output not exceeding 75 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8502.12 | -- Of an output exceeding 75 kVA but not exceeding 375 kVA: | | | | | | | | | | | | | | | | | | |
| 8502.12.10 | --- Of an output not exceeding 125 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.12.90 | --- Of an output exceeding 125 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.13 | -- Of an output exceeding 375 kVA: | | | | | | | | | | | | | | | | | | |
| 8502.13.10 | --- Of an output of 12,500 kVA (10,000 kW) or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.13.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.20 | - Generating sets with spark-ignition internal combustion piston engines: | | | | | | | | | | | | | | | | | | |
| 8502.20.10 | -- Of an output not exceeding 75 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.20.20 | -- Of an output exceeding 75 kVA but not exceeding 100 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.20.30 | -- Of an output exceeding 100 kVA but not exceeding 10,000 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.20.41 | --- Of an output exceeding 10,000 kVA: | | | | | | | | | | | | | | | | | | |
| 8502.20.41 | --- Of an output of 12,500 kVA (10,000 kW) or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.20.49 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.31 | - Other generating sets: | | | | | | | | | | | | | | | | | | |
| 8502.31 | -- Wind-powered: | | | | | | | | | | | | | | | | | | |
| 8502.31.10 | --- Of an output not exceeding 10,000 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.31.90 | --- Of an output exceeding 10,000 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8502.39.10 | --- Of an output not exceeding 10 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.39.20 | --- Of an output exceeding 10 kVA but not exceeding 10,000 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.39.31 | ---- Of an output of 12,500 kVA (10,000 kW) or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.39.39 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8502.40.00 | - Electric rotary converters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.03 | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02. | | | | | | | | | | | | | | | | | | |
| | - Parts used in the manufacture of electric motors of heading 85.01; parts of generators of heading 85.01 or 85.02 of an output 10,000 kW or more: | | | | | | | | | | | | | | | | | | |
| 8503.00.11 | -- Stators for ceiling fans | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8503.00.12 | -- Parts of motors of less than 1.5 kW or more than 75 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8503.00.13 | -- Parts of motors more than 1.5kW but not more than 75 kW | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8503.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.04 | Electrical transformers, static converters (for example, rectifiers) and inductors. | | | | | | | | | | | | | | | | | | |
| 8504.10.00 | - Ballasts for discharge lamps or tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Liquid dielectric transformers: | | | | | | | | | | | | | | | | | | |
| 8504.21 | -- Having a power handling capacity not exceeding 650 kVA: | | | | | | | | | | | | | | | | | | |
| 8504.21.10 | --- Step-voltage regulators; instrument transformers with a power handling capacity not exceeding 5 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8504.21.91 | ---- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66,000 volts or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.21.99 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.22 | -- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA: | | | | | | | | | | | | | | | | | | |
| | --- Step-voltage regulators: | | | | | | | | | | | | | | | | | | |
| 8504.22.11 | ---- Of a high side voltage of 66,000 volts or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.22.19 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8504.22.91 | ---- Of a high side voltage of 66,000 volts or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8504.22.99 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 8504.23 | -- Having a power handling capacity exceeding 10,000 kVA: | | | | | | | | | | | | | | | | | | |
| 8504.23.10 | --- Having a power handling capacity not exceeding 15,000 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Having a power handling capacity exceeding 15,000 kVA: | | | | | | | | | | | | | | | | | | |
| 8504.23.21 | ---- Not exceeding 20,000 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.23.29 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other transformers: | | | | | | | | | | | | | | | | | | |
| 8504.31 | -- Having a power handling capacity not exceeding 1 kVA: | | | | | | | | | | | | | | | | | | |
| 8504.31.10 | --- Instrument potential transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.31.20 | --- Instrument current transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.31.30 | --- Flyback transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.31.40 | --- Intermediate frequency transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.31.50 | - - - Step up/down transformers, slide regulators, stabilisers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.31.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8504.32 | -- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA: | | | | | | | | | | | | | | | | | | |
| | --- Instrument transformers, (potential and current) of a power handling capacity not exceeding 5 kVA: | | | | | | | | | | | | | | | | | | |
| 8504.32.11 | ---- Matching transformer | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.32.19 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.32.20 | --- Of a kind used with toys, scale models or similar recreational models | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.32.30 | --- Other, high frequency | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other, of a power handling capacity not exceeding 10 kVA: | | | | | | | | | | | | | | | | | | |
| 8504.32.41 | ---- Matching transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.32.49 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other, of a power handling capacity exceeding 10 kVA: | | | | | | | | | | | | | | | | | | |
| 8504.32.51 | ---- Matching transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.32.59 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.33 | -- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA: | | | | | | | | | | | | | | | | | | |
| | --- Of a high side voltage of 66,000 volts or more: | | | | | | | | | | | | | | | | | | |
| 8504.33.11 | ---- Matching transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.33.19 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8504.33.91 | ---- Matching transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.33.99 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.34 | -- Having a power handling capacity exceeding 500 kVA: | | | | | | | | | | | | | | | | | | |
| | --- Having a power handling capacity not exceeding 15,000 kVA: | | | | | | | | | | | | | | | | | | |
| | ---- Having a power handling capacity exceeding 10,000 kVA, and of a high side voltage of 66,000 volts or more: | | | | | | | | | | | | | | | | | | |
| 8504.34.11 | ---- - Matching transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.34.12 | ---- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | ---- Other: | | | | | | | | | | | | | | | | | | |
| 8504.34.13 | ---- - Matching transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.34.14 | ---- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Having a power handling capacity exceeding 15,000 kVA: | | | | | | | | | | | | | | | | | | |
| 8504.34.21 | ---- - Matching transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.34.29 | ---- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.40 | - Static converters: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | -- For automatic data processing machines and units thereof, and telecommunications apparatus: | | | | | | | | | | | | | | | | | | |
| 8504.40.11 | -- - Uninterrupted power supplies (UPS) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.40.19 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.40.20 | -- Battery chargers having a rating exceeding 100 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.40.30 | -- Other rectifiers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.40.40 | -- Inverters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.50 | - Other inductors: | | | | | | | | | | | | | | | | | | |
| 8504.50.10 | -- Inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.50.20 | -- Chip type fixed inductors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8504.50.91 | --- Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.50.92 | --- Having a power handling capacity exceeding 10,000 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8504.90.10 | -- Of goods of subheading of 8504.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.90.20 | -- Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- For electrical transformers of a capacity not exceeding 10,000 kVA: | | | | | | | | | | | | | | | | | | |
| 8504.90.31 | --- Radiator panels; flat tube radiator assemblies for distribution and power transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.90.39 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- For electrical transformers of a capacity exceeding 10,000 kVA: | | | | | | | | | | | | | | | | | | |
| 8504.90.41 | --- Radiator panels; flat tube radiator assemblies for distribution and power transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.90.49 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.90.50 | -- Other, for inductors of a capacity not exceeding 2,500 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.90.60 | -- Other, for inductors of a capacity exceeding 2,500 kVA | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8504.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.05 | Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. | | | | | | | | | | | | | | | | | | |
| | - Permanent magnets and articles intended to become permanent magnets after magnetisation: | | | | | | | | | | | | | | | | | | |
| 8505.11.00 | -- Of metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8505.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8505.20.00 | - Electro-magnetic couplings, clutches and brakes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8505.90 | - Other, including parts: | | | | | | | | | | | | | | | | | | |
| 8505.90.10 | -- Electro magnetic or permanent magnet chucks, clamps and similar holding devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8505.90.20 | -- Parts of goods of subheading 8505.20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8505.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.06 | Primary cells and primary batteries. | | | | | | | | | | | | | | | | | | |
| 8506.10 | - Manganese dioxide: | | | | | | | | | | | | | | | | | | |
| 8506.10.10 | -- Having an external volume not exceeding 300 cm ³ | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8506.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8506.30.00 | - Mercuric oxide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8506.40.00 | - Silver oxide | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8506.50.00 | - Lithium | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8506.60.00 | - Air-zinc | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8506.80 | - Other primary cells and primary batteries: | | | | | | | | | | | | | | | | | | |
| 8506.80.10 | -- Zinc carbon, having an external volume not exceeding 300 cm ³ | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8506.80.20 | -- Zinc carbon, having an external volume exceeding 300 cm ³ | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8506.80.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8506.90.00 | - Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.07 | Electric accumulators, including separators therefor, whether or not rectangular (including square). | | | | | | | | | | | | | | | | | | |
| 8507.10 | - Lead-acid, of a kind used for starting piston engines: | | | | | | | | | | | | | | | | | | |
| 8507.10.10 | -- Of a kind used for aircraft | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.20 | - Other lead-acid accumulators: | | | | | | | | | | | | | | | | | | |
| 8507.20.10 | -- Of a kind used for aircraft | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.30.00 | - Nickel-cadmium | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.40.00 | - Nickel-iron | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.80 | - Other accumulators: | | | | | | | | | | | | | | | | | | |
| | -- Lithium ion accumulators: | | | | | | | | | | | | | | | | | | |
| 8507.80.11 | --- Of a kind used for laptop (including notebook and subnotebook) computers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.80.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.80.20 | -- Other, of a kind used for aircraft | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.80.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| | -- Plates: | | | | | | | | | | | | | | | | | | |
| 8507.90.11 | --- Of goods of subheading 8507.10.90 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.90.12 | --- Of a kind used for aircraft | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.90.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8507.90.91 | --- Of a kind used for aircraft | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.90.92 | --- Battery separators in sheets, rolls or cut to size of materials other than poly (vinyl chloride) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.90.93 | --- Other, of goods of subheading 8507.10.90 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8507.90.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.08 | Vacuum cleaners. | | | | | | | | | | | | | | | | | | |
| | - With self-contained electric motor: | | | | | | | | | | | | | | | | | | |
| 8508.11.00 | -- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8508.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8508.60.00 | - Other vacuum cleaners | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8508.70.00 | - Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.09 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. | | | | | | | | | | | | | | | | | | |
| 8509.40.00 | - Food grinders and mixers; fruit or vegetable juice extractors | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8509.80 | - Other appliances: | | | | | | | | | | | | | | | | | | |
| 8509.80.10 | -- Floor polishers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8509.80.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8509.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8509.90.10 | -- Of goods of subheading 8509.80.10 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8509.90.20 | -- Of goods of subheading 8509.40.00 or 8509.80.90 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.10 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor. | | | | | | | | | | | | | | | | | | |
| 8510.10.00 | - Shavers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8510.20.00 | - Hair clippers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8510.30.00 | - Hair-removing appliances | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8510.90.00 | - Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.11 | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines. | | | | | | | | | | | | | | | | | | |
| 8511.10 | - Sparking plugs: | | | | | | | | | | | | | | | | | | |
| 8511.10.10 | -- Of a kind suitable for aircraft engines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.20.00 | - Ignition magnetos; magneto-dynamos; magnetic flywheels | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.30 | - Distributors; ignition coils: | | | | | | | | | | | | | | | | | | |
| 8511.30.20 | -- Unassembled distributors and unassembled ignition coils, excluding those of a kind used for aircraft engines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.40 | - Starter motors and dual purpose starter-generators: | | | | | | | | | | | | | | | | | | |
| 8511.40.10 | -- Of a kind used for aircraft engines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.40.20 | -- Other unassembled starter motors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.40.30 | -- Starter motors for vehicles of headings 87.01 to 87.05 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.50 | - Other generators: | | | | | | | | | | | | | | | | | | |
| 8511.50.10 | -- Of a kind used for aircraft engines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.50.20 | -- Other unassembled alternators | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.50.30 | -- Other alternators for vehicles of headings 87.01 to 87.05 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.50.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.80.00 | - Other equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8511.90.00 | - Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.12 | Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles. | | | | | | | | | | | | | | | | | | |
| 8512.10.00 | - Lighting or visual signalling equipment of a kind used on bicycles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8512.20 | - Other lighting or visual signalling equipment: | | | | | | | | | | | | | | | | | | |
| 8512.20.10 | -- For motor cars, assembled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8512.20.20 | -- Unassembled lighting or visual signalling equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8512.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8512.30 | - Sound signalling equipment: | | | | | | | | | | | | | | | | | | |
| 8512.30.10 | -- Horns and sirens, assembled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8512.30.20 | -- Unassembled sound signalling equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8512.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8512.40.00 | - Windscreen wipers, defrosters and demisters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8512.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8512.90.10 | -- Of goods of subheading 8512.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8512.90.20 | -- Of goods of subheading 8512.20, 8512.30 or 8512.40 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.13 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12. | | | | | | | | | | | | | | | | | | |
| 8513.10 | - Lamps: | | | | | | | | | | | | | | | | | | |
| 8513.10.10 | -- Miners' helmet lamps | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8513.10.20 | -- Quarrymen's lamps | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8513.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8513.90 | - Parts: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 8513.90.30 | -- Flashlight reflectors; flashlight switch slides of plastics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8513.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 85.14 | Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. | | | | | | | | | | | | | | | | | | | |
| 8514.10.00 | - Resistance heated furnaces and ovens | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8514.20 | - Furnaces and ovens functioning by induction or dielectric loss: | | | | | | | | | | | | | | | | | | | |
| 8514.20.20 | -- Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuits assemblies | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8514.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8514.30 | - Other furnaces and ovens: | | | | | | | | | | | | | | | | | | | |
| 8514.30.20 | -- Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuits assemblies | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8514.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8514.40.00 | - Other equipment for the heat treatment of materials by induction or dielectric loss | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8514.90 | - Parts: | | | | | | | | | | | | | | | | | | | |
| 8514.90.20 | -- Parts of industrial or laboratory electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8514.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 85.15 | Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets. | | | | | | | | | | | | | | | | | | | |
| | - Brazing or soldering machines and apparatus: | | | | | | | | | | | | | | | | | | | |
| 8515.11.00 | -- Soldering irons and guns | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8515.19 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 8515.19.10 | --- Machines and apparatus for soldering components on PCB/PWBs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8515.19.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Machines and apparatus for resistance welding of metal: | | | | | | | | | | | | | | | | | | | |
| 8515.21.00 | -- Fully or partly automatic | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8515.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Machines and apparatus for arc (including plasma arc) welding of metals: | | | | | | | | | | | | | | | | | | | |
| 8515.31.00 | -- Fully or partly automatic | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8515.39 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 8515.39.10 | --- AC arc welders, transformer type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8515.39.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8515.80 | - Other machines and apparatus: | | | | | | | | | | | | | | | | | | | |
| 8515.80.10 | -- Electric machines and apparatus for hot spraying of metals or sintered metal carbides | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8515.80.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8515.90 | - Parts: | | | | | | | | | | | | | | | | | | | |
| 8515.90.10 | -- Of AC arc welders, transformer type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8515.90.20 | -- Parts of machine apparatus for soldering components on printed circuit boards/printed wiring boards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8515.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 85.16 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45. | | | | | | | | | | | | | | | | | | |
| 8516.10 | - Electric instantaneous or storage water heaters and immersion heaters: | | | | | | | | | | | | | | | | | | |
| 8516.10.10 | -- Instantaneous or storage water heaters | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8516.10.30 | -- Immersion water heaters | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Electric space heating apparatus and electric soil heating apparatus: | | | | | | | | | | | | | | | | | | |
| 8516.21.00 | -- Storage heating radiators | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Electro-thermic hair-dressing or hand-drying apparatus: | | | | | | | | | | | | | | | | | | |
| 8516.31.00 | -- Hair dryers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.32.00 | -- Other hair-dressing apparatus | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.33.00 | -- Hand-drying apparatus | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.40 | - Electric smoothing irons: | | | | | | | | | | | | | | | | | | |
| 8516.40.10 | -- Of a kind designed to use steam from industrial boilers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.40.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.50.00 | - Microwave ovens | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.60 | - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters: | | | | | | | | | | | | | | | | | | |
| 8516.60.10 | -- Rice cookers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.60.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other electro-thermic appliances: | | | | | | | | | | | | | | | | | | |
| 8516.71.00 | -- Coffee or tea makers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.72.00 | -- Toasters | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.79 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8516.79.10 | -- Kettles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.79.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.80 | - Electric heating resistors: | | | | | | | | | | | | | | | | | | |
| 8516.80.10 | - - For type-founding or type-setting machines; for industrial furnaces | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.80.20 | -- Sealed hotplates for domestic appliances | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.80.30 | -- Other, for domestic appliances | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.80.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8516.90.20 | -- Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.90.30 | -- Of goods of subheading 8516.10 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8516.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.17 | Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data including apparatus for communication in a wired or wireless networks (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. | | | | | | | | | | | | | | | | | | |
| | - Telephone sets, including telephones for cellular networks or for other wireless networks: | | | | | | | | | | | | | | | | | | |
| 8517.11.00 | -- Line telephone sets with cordless handsets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.12.00 | -- Telephones for cellular networks or for other wireless networks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8517.18.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other apparatus for transmission or reception of voices, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): | | | | | | | | | | | | | | | | | | |
| 8517.61.00 | -- Base stations | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.62 | - - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus: | | | | | | | | | | | | | | | | | | |
| 8517.62.10 | --- Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Units of automatic data processing machines other than those of heading 84.71: | | | | | | | | | | | | | | | | | | |
| 8517.62.21 | ---- Control and adaptor units, including gateways, bridges and routers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.62.29 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.62.30 | --- Telephonic or telegraphic switching apparatus | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Apparatus for carrier-current line systems or for digital line systems: | | | | | | | | | | | | | | | | | | |
| 8517.62.41 | ---- Modems including cable modems and modem cards | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.62.42 | ---- Concentrators or multiplexers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.62.49 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other transmission apparatus incorporating reception apparatus: | | | | | | | | | | | | | | | | | | |
| 8517.62.51 | ---- Wireless LANs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.62.52 | ---- Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.62.53 | --- Other transmission apparatus for radio-telephony or radio-teleggraphy | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.62.59 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other transmission apparatus: | | | | | | | | | | | | | | | | | | |
| 8517.62.61 | ---- For radio-telephony or radio-teleggraphy | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.62.69 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.62.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.69 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8517.69.10 | --- Portable receivers for calling, alerting or paging and paging alert devices, including pagers | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.69.20 | --- For radio-telephony or radio-teleggraphy | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.69.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.70 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8517.70.10 | -- of control and adaptor units including gateways, bridges and routers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - - Of transmission apparatus, other than radio-broadcasting or television transmission apparatus, or of portable receivers for calling, alerting or paging and paging alert devices, including pagers: | | | | | | | | | | | | | | | | | | |
| 8517.70.21 | --- Of cellular telephones | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.70.29 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other printed circuit boards, assembled: | | | | | | | | | | | | | | | | | | |
| 8517.70.31 | --- For line telephony or line telegraphy | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.70.32 | --- For radio-telephony or radio-teleggraphy | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.70.39 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.70.40 | -- Antennae of a kind used with apparatus for radio-telephony or radio-teleggraphy | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8517.70.91 | --- For line telephony or line telegraphy | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.70.92 | --- For radio-telephony or radio-teleggraphy | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8517.70.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 85.18 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets. | | | | | | | | | | | | | | | | | | |
| 8518.10 | - Microphones and stands therefor: -- Microphones: | | | | | | | | | | | | | | | | | | |
| 8518.10.11 | --- Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter of not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.10.19 | --- Other microphones, whether or not with their stands | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.10.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.21.00 | - Loudspeakers, whether or not mounted in their enclosures: -- Single loudspeakers, mounted in their enclosures | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.22.00 | -- Multiple loudspeakers, mounted in the same enclosure | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8518.29.10 | --- Box speaker assemblies | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.29.20 | --- Loudspeakers, without housing, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.29.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.30 | - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers: | | | | | | | | | | | | | | | | | | |
| 8518.30.10 | -- Headphones | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.30.20 | -- Earphones | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.30.31 | -- Combined microphone/speaker sets: --- Handsets for telephonic apparatus | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.30.39 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.30.40 | -- Line telephone handsets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.30.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.40 | - Audio-frequency electric amplifiers: | | | | | | | | | | | | | | | | | | |
| 8518.40.10 | -- Having 6 or more input signal lines, with or without elements for capacity amplifiers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.40.20 | -- Used as repeaters in line telephony | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.40.30 | -- Used as repeaters in telephony other than line telephony | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.40.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.50.00 | - Electric sound amplifier sets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8518.90.10 | -- Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.90.20 | -- Of goods of subheading 8518.40.10 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8518.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.19 | Sound recording or reproducing apparatus. | | | | | | | | | | | | | | | | | | |
| 8519.20.00 | - Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8519.30.00 | - Turntables (record-decks) | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8519.50.00 | - Telephone answering machines | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8519.81 | - Other apparatus: -- Using magnetic, optical or semiconductor media: | | | | | | | | | | | | | | | | | | |
| 8519.81.10 | --- Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8519.81.20 | --- Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8519.81.30 | --- Compact disc players | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8519.81.40 | --- Transcribing machines | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8519.81.50 | --- Dictating machines not capable of operating without an external source of power | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8519.81.60 | --- Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8519.81.70 | --- Other sound reproducing apparatus, cassette type | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8519.81.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8519.89 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Cinematographic sound reproducers: | | | | | | | | | | | | | | | | | | |
| 8519.89.11 | --- For film of a width of less than 16 mm | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8519.89.12 | --- For film of a width of 16 mm or more | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8519.89.20 | --- Record-players with or without loudspeakers | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8519.89.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.21 | Video recording or reproducing apparatus, whether or not incorporating a video tuner. | | | | | | | | | | | | | | | | | | |
| 8521.10.00 | - Magnetic tape-type | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8521.90 | -- Other: | | | | | | | | | | | | | | | | | | |
| | -- Laser disc players: | | | | | | | | | | | | | | | | | | |
| 8521.90.11 | --- Of a kind used in cinematography, television or broadcasting | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8521.90.19 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8521.90.91 | --- Of a kind used in cinematography, television or broadcasting | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8521.90.99 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.22 | Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21. | | | | | | | | | | | | | | | | | | |
| 8522.10.00 | - Pick-up cartridges | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8522.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8522.90.10 | -- Printed circuit board assemblies for television, broadcasting, cinematographic sound recorders and reproducers | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8522.90.20 | -- Printed circuit board assemblies for telephone answering machines | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8522.90.40 | -- Audio or video tapedecks and compact disc mechanisms | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8522.90.50 | -- Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8522.90.91 | --- Other parts and accessories of cinematographic sound recorders or reproducers | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8522.90.92 | --- Other parts of telephone answering machines | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8522.90.93 | --- Other parts and accessories for goods of subheading 8519.81 or heading 85.21 | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8522.90.99 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.23 | Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37. | | | | | | | | | | | | | | | | | | |
| | -- Magnetic media: | | | | | | | | | | | | | | | | | | |
| 8523.21 | -- Cards incorporating a magnetic stripe: | | | | | | | | | | | | | | | | | | |
| 8523.21.10 | --- Unrecorded | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.21.20 | --- Recorded | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29 | -- Other: | | | | | | | | | | | | | | | | | | |

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Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | --- Magnetic tapes, of a width not exceeding 4 mm: | | | | | | | | | | | | | | | | | | |
| 8523.29.11 | ---- Computer tapes, unrecorded | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29.12 | ---- Video tapes, recorded | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29.19 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm: | | | | | | | | | | | | | | | | | | |
| 8523.29.21 | ---- Video tapes, unrecorded | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29.22 | ---- Video tapes, recorded | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29.29 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Magnetic tapes, of a width exceeding 6.5 mm: | | | | | | | | | | | | | | | | | | |
| 8523.29.31 | ---- Computer tapes, in pancake or in jumbo forms, unrecorded | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29.32 | ---- Other computer tapes, unrecorded | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29.33 | ---- Other, in pancake or in jumbo forms, unrecorded | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29.39 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Magnetic discs: | | | | | | | | | | | | | | | | | | |
| 8523.29.41 | ---- Of a kind used for reproducing phenomena other than sound or image | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29.42 | ---- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29.43 | ---- Other, unrecorded | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29.44 | ---- Other, recorded | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8523.29.91 | ---- Of a kind suitable for computer use, unrecorded | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29.92 | ---- Of a kind used for reproducing phenomena other than sound or image | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29.93 | ---- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.29.99 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.40 | - Optical media: | | | | | | | | | | | | | | | | | | |
| | -- Discs for laser reading systems: | | | | | | | | | | | | | | | | | | |
| 8523.40.11 | --- Of a kind suitable for computer use, unrecorded | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.40.12 | --- Of a kind used for reproducing phenomena other than sound or image | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.40.13 | --- Of a kind used for reproducing sound only | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.40.14 | --- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.40.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8523.40.91 | --- Of a kind suitable for computer use, unrecorded | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.40.92 | --- Of a kind used for reproducing phenomena other than sound or image | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.40.93 | --- Of a kind used for reproducing sound only | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.40.94 | --- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8523.40.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Semiconductor media: | | | | | | | | | | | | | | | | | | |
| 8523.51 | --- Solid-state non-volatile storage devices: | | | | | | | | | | | | | | | | | | |
| 8523.51.10 | --- Of a kind suitable for computer use, unrecorded | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.51.20 | --- Of a kind used for reproducing phenomena other than sound or image | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.51.30 | --- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.51.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.52.00 | -- "Smart cards" | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.59 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8523.59.10 | --- Proximity cards and tags | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.59.20 | --- Other, of a kind suitable for computer use, unrecorded | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.59.30 | --- Other, of a kind used for reproducing phenomena other than sound or image | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.59.40 | --- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.59.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.80 | - Other: | | | | | | | | | | | | | | | | | | |
| 8523.80.10 | -- Of a kind suitable for computer use, unrecorded | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.80.20 | -- Of a kind used for reproducing phenomena other than sound or image | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.80.30 | -- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.80.40 | -- Gramophone records | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8523.80.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.25 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders. | | | | | | | | | | | | | | | | | | |
| 8525.50.00 | - Transmission apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8525.60.00 | - Transmission apparatus incorporating reception apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8525.80 | - Television cameras, digital cameras and video camera recorders: | | | | | | | | | | | | | | | | | | |
| 8525.80.10 | -- Web cameras | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8525.80.20 | -- Digital cameras and video camera recorders | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8525.80.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.26 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus. | | | | | | | | | | | | | | | | | | |
| 8526.10 | - Radar apparatus: | | | | | | | | | | | | | | | | | | |
| 8526.10.10 | -- Radar apparatus, ground based, or of a kind for incorporation in civil aircraft, or of a kind used solely on sea-going vessels | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8526.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8526.91 | -- Radio navigational aid apparatus: | | | | | | | | | | | | | | | | | | |
| 8526.91.10 | --- Radio navigational aid apparatus, of a kind for used in civil aircraft, or of a kind used solely on sea-going vessels | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8526.91.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8526.92.00 | -- Radio remote control apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.27 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. | | | | | | | | | | | | | | | | | | |
| | - Radio-broadcast receivers capable of operating without an external source of power: | | | | | | | | | | | | | | | | | | |
| 8527.12.00 | -- Pocket-size radio cassette-players | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8527.13 | -- Other apparatus combined with sound recording or reproducing apparatus: | | | | | | | | | | | | | | | | | | |
| 8527.13.10 | --- Portable | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8527.13.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8527.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Reception apparatus capable of planning, managing and monitoring the electromagnetic spectrum: | | | | | | | | | | | | | | | | | | |
| 8527.19.11 | ---- Portable | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8527.19.19 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8527.19.91 | ---- Portable | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8527.19.99 | ---- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | - Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles: | | | | | | | | | | | | | | | | | | |
| 8527.21.00 | -- Combined with sound recording or reproducing apparatus | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8527.29.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 8527.91 | -- Combined with sound recording or reproducing apparatus: | | | | | | | | | | | | | | | | | | |
| 8527.91.10 | --- Portable | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8527.91.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8527.92 | -- Not combined with sound recording or reproducing apparatus but combined with a clock: | | | | | | | | | | | | | | | | | | |
| 8527.92.10 | --- Portable | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8527.92.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8527.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8527.99.10 | --- Portable | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8527.99.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.28 | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. | | | | | | | | | | | | | | | | | | |
| | - Cathode-ray tube monitors: | | | | | | | | | | | | | | | | | | |
| 8528.41 | -- Of a kind solely or principally used in an automatic data processing system of heading 84.71: | | | | | | | | | | | | | | | | | | |
| 8528.41.10 | --- Colour | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8528.41.20 | --- Black and white or other monochrome | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8528.49 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8528.49.10 | --- Colour | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8528.49.20 | --- Black and white or other monochrome | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other monitors: | | | | | | | | | | | | | | | | | | |
| 8528.51 | -- Of a kind solely or principally used in an automatic data processing system of heading 84.71: | | | | | | | | | | | | | | | | | | |
| 8528.51.10 | --- Projection type flat panel display units | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8528.51.20 | --- Other, colour | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8528.51.30 | --- Other, black and white or other monochrome | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8528.59 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8528.59.10 | --- Colour | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8528.59.20 | --- Black and white or other monochrome | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Projectors: | | | | | | | | | | | | | | | | | | |
| 8528.61 | -- Of a kind solely or principally used in an automatic data processing system of heading 84.71: | | | | | | | | | | | | | | | | | | |
| 8528.61.10 | --- Flat panel display types | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8528.61.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8528.69.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: | | | | | | | | | | | | | | | | | | |
| 8528.71 | -- Not designed to incorporate a video display or screen: | | | | | | | | | | | | | | | | | | |
| 8528.71.10 | --- Set top boxes which have a communication function | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8528.71.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8528.72 | -- Other, colour: | | | | | | | | | | | | | | | | | | |
| 8528.72.10 | --- Receivers, battery operated | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8528.72.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8528.73 | -- Other, black and white or other monochrome: | | | | | | | | | | | | | | | | | | |
| 8528.73.10 | --- Receivers, mains operated or battery operated | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8528.73.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.29 | Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. | | | | | | | | | | | | | | | | | | |
| 8529.10 | - Aerials and aerial reflectors of all kinds; parts suitable for use therewith: | | | | | | | | | | | | | | | | | | |
| 8529.10.20 | -- Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8529.10.30 | -- Telescopic, rabbit and dipole antennae for television or radio receivers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8529.10.40 | -- Aerial filters and separators | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8529.10.60 | -- Feed horn (wave guide) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8529.10.92 | --- Of a kind used with transmission apparatus for radio-broadcasting or television | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8529.10.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8529.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8529.90.20 | -- Of decoders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8529.90.40 | -- Of digital cameras or video camera recorders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other printed circuit boards, assembled: | | | | | | | | | | | | | | | | | | |
| 8529.90.51 | --- For goods of subheading 8525.50 or 8525.60 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8529.90.52 | --- For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- For goods of heading 85.28: | | | | | | | | | | | | | | | | | | |
| 8529.90.53 | ---- For flat panel displays | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8529.90.54 | ---- Other, for television receivers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8529.90.55 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8529.90.59 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8529.90.91 | --- For television receivers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8529.90.94 | --- For flat panel displays | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8529.90.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.30 | Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08). | | | | | | | | | | | | | | | | | | |
| 8530.10.00 | - Equipment for railways or tramways | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8530.80.00 | - Other equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8530.90.00 | - Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.31 | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30. | | | | | | | | | | | | | | | | | | |
| 8531.10 | - Burglar or fire alarms and similar apparatus: | | | | | | | | | | | | | | | | | | |
| 8531.10.10 | -- Burglar alarms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8531.10.20 | -- Fire alarms | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8531.10.30 | -- Smoke alarms; portable personal alarms (shrill alarms) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8531.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8531.20.00 | - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8531.80 | - Other apparatus: | | | | | | | | | | | | | | | | | | |
| | - - Electronic bells and other sound signalling apparatus: | | | | | | | | | | | | | | | | | | |
| 8531.80.11 | - - - Door bells and other door sound signalling apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8531.80.19 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8531.80.20 | - - Flat panel displays (including electro luminescence, plasma and other technologies) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8531.80.90 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8531.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8531.90.10 | - - Parts including printed circuit assemblies of subheading 8531.20 or 8531.80.20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8531.90.20 | - - Of door bells or other door sound signalling apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8531.90.90 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.32 | Electrical capacitors, fixed, variable or adjustable (pre-set). | | | | | | | | | | | | | | | | | | |
| 8532.10.00 | - Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other fixed capacitors: | | | | | | | | | | | | | | | | | | |
| 8532.21.00 | -- Tantalum | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8532.22.00 | -- Aluminium electrolytic | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8532.23.00 | -- Ceramic dielectric, single layer | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8532.24.00 | -- Ceramic dielectric, multilayer | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8532.25.00 | -- Dielectric of paper or plastics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8532.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8532.30.00 | - Variable or adjustable (pre-set) capacitors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8532.90.00 | - Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.33 | Electrical resistors (including rheostats and potentiometers), other than heating resistors. | | | | | | | | | | | | | | | | | | |
| 8533.10 | - Fixed carbon resistors, composition or film type: | | | | | | | | | | | | | | | | | | |
| 8533.10.10 | -- Surface mounted | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8533.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other fixed resistors: | | | | | | | | | | | | | | | | | | |
| 8533.21.00 | -- For a power handling capacity not exceeding 20 W | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8533.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Wirewound variable resistors, including rheostats and potentiometers: | | | | | | | | | | | | | | | | | | |
| 8533.31.00 | -- For a power handling capacity not exceeding 20 W | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8533.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8533.40.00 | - Other variable resistors, including rheostats and potentiometers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8533.90.00 | - Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.34 | Printed circuits. | | | | | | | | | | | | | | | | | | |
| 8534.00.10 | - Single-sided | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8534.00.20 | - Double-sided | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8534.00.30 | - Multi-layer | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8534.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.35 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts. | | | | | | | | | | | | | | | | | | |
| 8535.10.00 | - Fuses | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Automatic circuit breakers: | | | | | | | | | | | | | | | | | | |
| 8535.21 | -- For a voltage of less than 72.5 kV: | | | | | | | | | | | | | | | | | | |
| 8535.21.10 | --- Moulded case type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8535.21.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8535.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8535.30 | - Isolating switches and make-and-break switches: | | | | | | | | | | | | | | | | | | |
| 8535.30.10 | -- Suitable for a voltage exceeding 1kV but not exceeding 40 kV | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8535.30.20 | -- For a voltage of 66 kV or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8535.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8535.40.00 | - Lightning arresters, voltage limiters and surge suppressors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8535.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8535.90.10 | -- Bushing assemblies and tap changer assemblies for electricity distribution or power transformers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8535.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.36 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables. | | | | | | | | | | | | | | | | | | |
| 8536.10 | - Fuses: | | | | | | | | | | | | | | | | | | |
| 8536.10.10 | -- Thermal fuses; glass type fuses | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8536.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8536.20 | - Automatic circuit breakers: | | | | | | | | | | | | | | | | | | |
| 8536.20.10 | -- Moulded case type | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8536.20.20 | -- Of a kind incorporated into electro-thermic domestic appliances of heading 85.16 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8536.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8536.30.00 | - Other apparatus for protecting electrical circuits | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Relays: | | | | | | | | | | | | | | | | | | |
| 8536.41.00 | -- For a voltage not exceeding 60 V | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8536.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8536.50 | - Other switches: | | | | | | | | | | | | | | | | | | |
| 8536.50.20 | -- Over current and residual current automatic switches | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines: | | | | | | | | | | | | | | | | | | |
| 8536.50.31 | --- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in electric fans or in radio equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8536.50.39 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8536.50.40 | -- Miniature switches for rice cookers or oven toasters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 8536.50.50 | -- Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts; electromechanical snap-action switches for a current not exceeding 11 amps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | -- Make and break switches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 amps: | | | | | | | | | | | | | | | | | | | |
| 8536.50.61 | --- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8536.50.69 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | -- Other: | | | | | | | | | | | | | | | | | | | |
| 8536.50.91 | --- Starters for electric motors or fuses switches and switch fuses of a kind suitable for use in electric fans | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8536.50.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Lamp-holders, plugs and sockets: | | | | | | | | | | | | | | | | | | | |
| 8536.61 | -- Lamp-holders: | | | | | | | | | | | | | | | | | | | |
| 8536.61.10 | --- Of a kind used for compact lamps or halogen lamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8536.61.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8536.69 | -- Other: | | | | | | | | | | | | | | | | | | | |
| | --- Telephone plugs: | | | | | | | | | | | | | | | | | | | |
| 8536.69.11 | ---- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8536.69.19 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | --- Audio / video sockets and cathode ray tube sockets for television or radio receivers: | | | | | | | | | | | | | | | | | | | |
| 8536.69.21 | ---- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in radio equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8536.69.29 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | --- Sockets and plugs for co-axial cables and printed circuits: | | | | | | | | | | | | | | | | | | | |
| 8536.69.31 | ---- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in radio equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8536.69.39 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | --- Other: | | | | | | | | | | | | | | | | | | | |
| 8536.69.91 | ---- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in radio equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8536.69.99 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8536.70.00 | - Connectors for optical fibres, optical fibres bundles or cables | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8536.90 | - Other apparatus: | | | | | | | | | | | | | | | | | | | |
| | -- Connection and contact elements for wires and cables; wafer probers: | | | | | | | | | | | | | | | | | | | |
| 8536.90.11 | --- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in electric fans or in radio equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8536.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | -- Junction boxes: | | | | | | | | | | | | | | | | | | | |
| 8536.90.21 | --- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in electric fans or in radio equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8536.90.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - - Cable connectors consisting of a jack plug, terminal with or without pin, connector and adaptor for coaxial cable; commutators: | | | | | | | | | | | | | | | | | | |
| 8536.90.31 | --- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in electric fans or in radio equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8536.90.39 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8536.90.91 | --- Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in electric fans or in radio equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8536.90.99 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.37 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. | | | | | | | | | | | | | | | | | | |
| 8537.10 | - For a voltage not exceeding 1,000 V: | | | | | | | | | | | | | | | | | | |
| 8537.10.10 | -- Switchboards and control panels | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8537.10.20 | -- Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8537.10.30 | -- Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8537.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8537.20 | - For a voltage exceeding 1,000 V: | | | | | | | | | | | | | | | | | | |
| | -- Switchboards: | | | | | | | | | | | | | | | | | | |
| 8537.20.11 | --- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66,000 volts or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8537.20.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | -- Control panels: | | | | | | | | | | | | | | | | | | |
| 8537.20.21 | --- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66,000 volts or more | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8537.20.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8537.20.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.38 | Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37. | | | | | | | | | | | | | | | | | | |
| 8538.10 | - Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus: | | | | | | | | | | | | | | | | | | |
| | -- For a voltage not exceeding 1,000 V: | | | | | | | | | | | | | | | | | | |
| 8538.10.11 | --- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8538.10.12 | --- Of a kind used in radio equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8538.10.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- For a voltage exceeding 1,000 V: | | | | | | | | | | | | | | | | | | |
| 8538.10.21 | --- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8538.10.22 | --- Of a kind used in radio equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8538.10.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8538.90 | - Other: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| | -- For a voltage not exceeding 1,000 V: | | | | | | | | | | | | | | | | | | | |
| 8538.90.11 | --- Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8538.90.12 | --- Parts of goods of subheading 8536.50.50, 8536.69.31, 8536.69.39, 8536.90.11 or 8536.90.19 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8538.90.13 | --- Parts of goods of subheading 8537.10.20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8538.90.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | -- For a voltage exceeding 1,000 V: | | | | | | | | | | | | | | | | | | | |
| 8538.90.21 | --- Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8538.90.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 85.39 | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps. | | | | | | | | | | | | | | | | | | | |
| 8539.10 | - Sealed beam lamp units: | | | | | | | | | | | | | | | | | | | |
| 8539.10.10 | -- For motor vehicles of Chapter 87 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other filament lamps, excluding ultra-violet or infra-red lamps: | | | | | | | | | | | | | | | | | | | |
| 8539.21 | -- Tungsten halogen: | | | | | | | | | | | | | | | | | | | |
| 8539.21.20 | --- Of a kind used in medical equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.21.30 | --- Of a kind used for motor vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.21.40 | --- Other reflector lamp bulbs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.21.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.22 | -- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V: | | | | | | | | | | | | | | | | | | | |
| 8539.22.20 | --- Of a kind used in medical equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.22.30 | --- Other reflector lamp bulbs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.22.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.29 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 8539.29.10 | -- Of a kind used in medical equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.29.20 | -- Of a kind used for motor vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.29.30 | -- Other reflector lamp bulbs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.29.40 | --- Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.29.50 | --- Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.29.60 | --- Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.29.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| | - Discharge lamps, other than ultra-violet lamps: | | | | | | | | | | | | | | | | | | | |
| 8539.31 | -- Fluorescent, hot cathode: | | | | | | | | | | | | | | | | | | | |
| 8539.31.10 | -- Tubes for compact fluorescent lamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.31.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.32.00 | -- Mercury or sodium vapour lamps; metal halide lamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.39 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 8539.39.10 | --- Tubes for compact fluorescent lamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.39.20 | --- Discharge lamps for decorative or publicity purposes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.39.30 | --- Other fluorescent cold cathode types | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.39.40 | --- Lamps for motor vehicles or cycles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.39.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Ultra-violet or infra-red lamps; arc-lamps: | | | | | | | | | | | | | | | | | | | |
| 8539.41.00 | -- Arc-lamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.49.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8539.90 | - Parts: | | | | | | | | | | | | | | | | | | | |
| 8539.90.10 | -- Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8539.90.20 | -- Other, suitable for lamps of vehicles of all kinds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8539.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.40 | Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas-filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes). | | | | | | | | | | | | | | | | | | |
| | - Cathode-ray television picture tubes, including video monitor cathode-ray tubes: | | | | | | | | | | | | | | | | | | |
| 8540.11.00 | -- Colour | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8540.12.00 | -- Black and white or other monochrome | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8540.20.00 | - Television camera tubes; image converters and intensifiers; other photo-cathode tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8540.40 | - Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm: | | | | | | | | | | | | | | | | | | |
| 8540.40.10 | -- For use with articles of heading 85.25 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8540.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8540.50.00 | - Data/graphic display tubes, black and white or other monochrome | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8540.60.00 | - Other cathode-ray tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons, excluding grid-controlled tubes: | | | | | | | | | | | | | | | | | | |
| 8540.71.00 | -- Magnetrons | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8540.72.00 | -- Klystrons | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8540.79.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other valves and tubes: | | | | | | | | | | | | | | | | | | |
| 8540.81.00 | -- Receiver or amplifier valves and tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8540.89.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Parts: | | | | | | | | | | | | | | | | | | |
| 8540.91.00 | -- Of cathode-ray tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8540.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8540.99.10 | -- Of microwave tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8540.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.41 | Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals. | | | | | | | | | | | | | | | | | | |
| 8541.10.00 | - Diodes, other than photosensitive or light emitting diodes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Transistors, other than photosensitive transistors: | | | | | | | | | | | | | | | | | | |
| 8541.21.00 | -- With a dissipation rate of less than 1 W | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8541.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8541.30.00 | - Thyristors, diacs and triacs, other than photosensitive devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8541.40 | - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes: | | | | | | | | | | | | | | | | | | |
| 8541.40.10 | -- Light emitting diodes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8541.40.20 | -- Photocells, including photodiodes and phototransistors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8541.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8541.50.00 | - Other semiconductor devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8541.60.00 | - Mounted piezo-electric crystals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8541.90.00 | - Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.42 | Electronic integrated circuits. | | | | | | | | | | | | | | | | | | |
| | - Electronic integrated circuits: | | | | | | | | | | | | | | | | | | |

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Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8542.31.00 | -- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8542.32.00 | -- Memories | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8542.33.00 | -- Amplifiers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8542.39.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8542.90.00 | - Parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.43 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. | | | | | | | | | | | | | | | | | | |
| 8543.10.00 | - Particle accelerators | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.20.00 | - Signal generators | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.30 | - Machines and apparatus for electroplating, electrolysis or electrophoresis: | | | | | | | | | | | | | | | | | | |
| 8543.30.20 | -- Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 8543.70 | - Other machines and apparatus: | | | | | | | | | | | | | | | | | | |
| 8543.70.10 | -- Electric fence energisers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.70.20 | -- Remote control apparatus, other than radio remote control apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.70.30 | -- Electrical machines with translation or dictionary functions | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.70.40 | -- Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of PCB/PWBs or PCAs; Machines for curing material by ultra-violet light for the manufacture of PCB/PWBs or PCAs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.70.50 | -- Integrated receivers / decoders (IRD) for direct broadcast multimedia systems | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.70.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 8543.90.10 | -- Of goods of subheading 8543.10 or 8543.20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.90.20 | -- Of goods of subheading 8543.30.20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.90.30 | -- Of goods of subheading 8543.70.30 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.90.40 | -- Of goods of subheading 8543.70.40 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.90.50 | -- Of goods of subheading 8543.70.50 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8543.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% |
| 85.44 | Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors. | | | | | | | | | | | | | | | | | | |
| | - Winding wire: | | | | | | | | | | | | | | | | | | |
| 8544.11.00 | -- Of copper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8544.19.10 | -- - Lacquered or enamelled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.19.20 | -- - Manganese resistance wire | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.19.90 | -- - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.20 | - Co-axial cable and other co-axial electric conductors: | | | | | | | | | | | | | | | | | | |
| 8544.20.10 | -- Insulated cables fitted with connectors, for a voltage not exceeding 66,000 V | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.20.20 | -- Insulated cables not fitted with connectors, for a voltage not exceeding 66,000 V | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.20.30 | -- Insulated cables fitted with connectors, for a voltage exceeding 66,000 V | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8544.20.40 | -- Insulated cables not fitted with connectors, for a voltage exceeding 66,000 V | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.30 | - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships: | | | | | | | | | | | | | | | | | | |
| 8544.30.10 | -- Wiring harnesses for motor vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other electric conductors, for a voltage not exceeding 1,000 V: | | | | | | | | | | | | | | | | | | |
| 8544.42 | -- Fitted with connectors: | | | | | | | | | | | | | | | | | | |
| | --- Of a kind used for telecommunications, for a voltage not exceeding 80 V: | | | | | | | | | | | | | | | | | | |
| 8544.42.11 | - - - Telephone, telegraph and radio relay cables, submarine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.42.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.42.20 | --- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.42.30 | --- Battery cables | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.42.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.49 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Of a kind used for telecommunications, for a voltage not exceeding 80 V: | | | | | | | | | | | | | | | | | | |
| 8544.49.11 | - - - Telephone, telegraph and radio relay cables, submarine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.49.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Of a kind not used for telecommunications, for a voltage not exceeding 80 V: | | | | | | | | | | | | | | | | | | |
| 8544.49.21 | ---- Shielded wire of a kind used in the manufacture of automotive wiring harnesses | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.49.29 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V: | | | | | | | | | | | | | | | | | | |
| 8544.49.31 | - - - Telephone, telegraph and radio relay cables, submarine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.49.39 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.49.40 | --- Of a kind not used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.60 | - Other electric conductors, for a voltage exceeding 1,000 V: | | | | | | | | | | | | | | | | | | |
| 8544.60.10 | -- For a voltage exceeding 1 kV but not exceeding 36 kV | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- For a voltage exceeding 36 kV but not exceeding 66 kV: | | | | | | | | | | | | | | | | | | |
| 8544.60.21 | --- Plastic insulated electric cables having a cross section not exceeding 400 mm ² | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.60.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.60.30 | -- For a voltage exceeding 66 kV | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.70 | - Optical fibre cables: | | | | | | | | | | | | | | | | | | |
| 8544.70.10 | - - Telephone, telegraph and radio relay cables, submarine | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8544.70.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.45 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes. | | | | | | | | | | | | | | | | | | |
| | - Electrodes: | | | | | | | | | | | | | | | | | | |
| 8545.11.00 | -- Of a kind used for furnaces | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8545.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8545.20.00 | - Brushes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8545.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.46 | Electrical insulators of any material. | | | | | | | | | | | | | | | | | | |
| 8546.10.00 | - Of glass | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8546.20.00 | - Of ceramics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8546.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 85.47 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material. | | | | | | | | | | | | | | | | | | |
| 8547.10.00 | - Insulating fittings of ceramics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8547.20.00 | - Insulating fittings of plastics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8547.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8547.90.10 | -- Electric conduit and joints therefor, of base metal lined with insulating material | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8547.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 85.48 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter. | | | | | | | | | | | | | | | | | | |
| 8548.10 | - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators: | | | | | | | | | | | | | | | | | | |
| | - - Lead acid scrap storage batteries, drained or undrained: | | | | | | | | | | | | | | | | | | |
| 8548.10.11 | -- Primary cells and primary batteries or electric accumulators of a kind used in aircraft | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8548.10.19 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Waste and scrap containing mainly iron: | | | | | | | | | | | | | | | | | | |
| 8548.10.21 | -- Primary cells and primary batteries or electric accumulators of a kind used in aircraft | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8548.10.29 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Waste and scrap containing mainly copper: | | | | | | | | | | | | | | | | | | |
| 8548.10.31 | -- Primary cells and primary batteries or electric accumulators of a kind used in aircraft | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8548.10.39 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8548.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8548.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8548.90.10 | -- Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes, thin-film transistor matrix and a scanning condenser, capable of scanning text | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8548.90.20 | -- Printed circuit assemblies including such assemblies for external connections | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8548.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 86.01 | Rail locomotives powered from an external source of electricity or by electric accumulators. | | | | | | | | | | | | | | | | | | |
| 8601.10.00 | - Powered from an external source of electricity | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8601.20.00 | - Powered by electric accumulators | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 86.02 | Other rail locomotives; locomotive tenders. | | | | | | | | | | | | | | | | | | |
| 8602.10.00 | - Diesel-electric locomotives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8602.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 86.03 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04. | | | | | | | | | | | | | | | | | | |
| 8603.10.00 | - Powered from an external source of electricity | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8603.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 8604.00.00 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles). | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8605.00.00 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04). | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 86.06 | Railway or tramway goods vans and wagons, not self-propelled. | | | | | | | | | | | | | | | | | | | |
| 8606.10.00 | - Tank wagons and the like | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8606.30.00 | - Self-discharging vans and wagons, other than those of subheading 8606.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 8606.91.00 | -- Covered and closed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8606.92.00 | -- Open, with non-removable sides of a height exceeding 60 cm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8606.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 86.07 | Parts of railway or tramway locomotives or rolling-stock. | | | | | | | | | | | | | | | | | | | |
| | - Bogies, bissel-bogies, axles and wheels, and parts thereof: | | | | | | | | | | | | | | | | | | | |
| 8607.11.00 | -- Driving bogies and bissel-bogies | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8607.12.00 | -- Other bogies and bissel-bogies | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8607.19.00 | -- Other, including parts | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Brakes and parts thereof: | | | | | | | | | | | | | | | | | | | |
| 8607.21.00 | -- Air brakes and parts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8607.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8607.30.00 | - Hooks and other coupling devices, buffers, and parts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other parts: | | | | | | | | | | | | | | | | | | | |
| 8607.91.00 | -- Of locomotives | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8607.99.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 86.08 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing. | | | | | | | | | | | | | | | | | | | |
| 8608.00.20 | - Electro-mechanical equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8608.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 86.09 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport. | | | | | | | | | | | | | | | | | | | |
| 8609.00.10 | - Of metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8609.00.20 | - Of wood | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 8609.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 87.01 | Tractors (other than tractors of heading 87.09). | | | | | | | | | | | | | | | | | | | |
| 8701.10 | - Pedestrian controlled tractors: | | | | | | | | | | | | | | | | | | | |
| | - - Of a power not exceeding 22.5 kW: | | | | | | | | | | | | | | | | | | | |
| 8701.10.11 | - - - For agricultural use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8701.10.19 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - - Of a power exceeding 22.5 kW: | | | | | | | | | | | | | | | | | | | |
| 8701.10.21 | - - - For agricultural use | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8701.10.29 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8701.20 | - Road tractors for semi-trailers: | | | | | | | | | | | | | | | | | | | |
| 8701.20.10 | - - CKD | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8701.20.90 | - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 8701.30 | - Track-laying tractors: | | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8701.30.10 | -- Of a cylinder capacity not exceeding 1,100 cc | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8701.30.20 | -- Of a cylinder capacity exceeding 1,100 cc | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8701.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- Agricultural tractors: | | | | | | | | | | | | | | | | | | |
| 8701.90.11 | --- Of a cylinder capacity not exceeding 1,100 cc | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8701.90.19 | --- Of a cylinder capacity exceeding 1,100 cc | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8701.90.91 | --- Of a cylinder capacity not exceeding 1,100 cc | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8701.90.99 | --- Of a cylinder capacity exceeding 1,100 cc | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 87.02 | Motor vehicles for the transport of ten or more persons, including the driver. | | | | | | | | | | | | | | | | | | |
| 8702.10 | - With compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | | | | | | | | | | | | | | | | |
| | -- CKD: | | | | | | | | | | | | | | | | | | |
| 8702.10.11 | --- Of a gross vehicle weight of less than 6 t | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8702.10.12 | --- Of a gross vehicle weight of at least 6 t but not exceeding 18 t | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8702.10.13 | --- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8702.10.14 | --- Of a gross vehicle weight exceeding 24 t | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8702.10.21 | --- Of a gross vehicle weight of less than 6 t | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8702.10.22 | --- Of a gross vehicle weight of at least 6 t but not exceeding 18 t | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8702.10.23 | --- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8702.10.24 | --- Of a gross vehicle weight exceeding 24 t | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8702.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- For the transport of 30 persons or more and designed specially for use in airports: | | | | | | | | | | | | | | | | | | |
| 8702.90.11 | --- CKD | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8702.90.19 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8702.90.91 | --- CKD | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8702.90.99 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 87.03 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. | | | | | | | | | | | | | | | | | | |
| 8703.10 | - Vehicles specially designed for travelling on snow; golf cars and similar vehicles: | | | | | | | | | | | | | | | | | | |
| 8703.10.10 | -- Golf cars, including golf buggies | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8703.10.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other vehicles, with spark-ignition internal combustion reciprocating piston engine: | | | | | | | | | | | | | | | | | | |
| 8703.21 | -- Of a cylinder capacity not exceeding 1,000 cc: | | | | | | | | | | | | | | | | | | |
| 8703.21.10 | --- Go-karts | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Motor cars (including station wagons, SUVs and sports cars, but not including vans): | | | | | | | | | | | | | | | | | | |
| 8703.21.21 | ---- CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.21.29 | ---- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.21.30 | --- Other vehicles, CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.21.90 | --- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.22 | -- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: | | | | | | | | | | | | | | | | | | |
| | --- Motor cars (including station wagons, SUVs and sports cars, but not including vans): | | | | | | | | | | | | | | | | | | |
| 8703.22.11 | ---- CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.22.19 | ---- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.22.20 | --- Other vehicles, CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.22.90 | --- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8703.23 | -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc: | | | | | | | | | | | | | | | | | | |
| 8703.23.10 | --- Ambulances | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.20 | --- Hearses | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.30 | --- Prison vans | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| | --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD: | | | | | | | | | | | | | | | | | | |
| 8703.23.41 | ---- Of a cylinder capacity not exceeding 1,800 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.42 | ---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.43 | ---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.44 | ---- Of a cylinder capacity exceeding 2,500 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| | --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other: | | | | | | | | | | | | | | | | | | |
| 8703.23.51 | ---- Of a cylinder capacity not exceeding 1,800 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.52 | ---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.53 | ---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.54 | ---- Of a cylinder capacity exceeding 2,500 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| | --- Other vehicles, CKD: | | | | | | | | | | | | | | | | | | |
| 8703.23.61 | ---- Of a cylinder capacity not exceeding 1,800 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.62 | ---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.63 | ---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.64 | ---- Of a cylinder capacity exceeding 2,500 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8703.23.91 | ---- Of a cylinder capacity not exceeding 1,800 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.92 | ---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.93 | ---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.23.94 | ---- Of a cylinder capacity exceeding 2,500 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.24 | -- Of a cylinder capacity exceeding 3,000 cc: | | | | | | | | | | | | | | | | | | |
| 8703.24.10 | --- Ambulances | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.24.20 | --- Hearses | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.24.30 | --- Prison vans | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.24.40 | --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.24.50 | --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.24.60 | --- Other vehicles, CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.24.90 | --- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| | - Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | | | | | | | | | | | | | | | | |
| 8703.31 | -- Of a cylinder capacity not exceeding 1,500 cc: | | | | | | | | | | | | | | | | | | |
| 8703.31.10 | --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.31.20 | --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.31.30 | --- Other vehicles, CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.31.90 | --- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.32 | -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc: | | | | | | | | | | | | | | | | | | |
| 8703.32.10 | --- Ambulances | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.32.20 | --- Hearses | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.32.30 | --- Prison vans | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| | --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD: | | | | | | | | | | | | | | | | | | |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8703.32.41 | ---- Of a cylinder capacity not exceeding 2,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.32.49 | ---- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| | --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other: | | | | | | | | | | | | | | | | | | |
| 8703.32.51 | ---- Of a cylinder capacity not exceeding 2,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.32.59 | ---- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| | --- Other vehicles, CKD: | | | | | | | | | | | | | | | | | | |
| 8703.32.61 | ---- Of a cylinder capacity not exceeding 2,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.32.69 | ---- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8703.32.91 | ---- Of a cylinder capacity not exceeding 2,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.32.99 | ---- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.33 | -- Of a cylinder capacity exceeding 2,500 cc: | | | | | | | | | | | | | | | | | | |
| 8703.33.10 | -- Ambulances | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.33.20 | -- Hearses | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.33.30 | -- Prison vans | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| | --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD: | | | | | | | | | | | | | | | | | | |
| 8703.33.41 | ---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.33.42 | ---- Of a cylinder capacity exceeding 3,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| | --- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other: | | | | | | | | | | | | | | | | | | |
| 8703.33.51 | ---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.33.52 | ---- Of a cylinder capacity exceeding 3,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.33.60 | -- Other vehicles, CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.33.90 | --- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8703.90.10 | -- Ambulances | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.90.20 | -- Hearses | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.90.30 | -- Prison vans | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| | -- Motor cars (including station wagons, SUVs and sports cars, but not including vans), CKD: | | | | | | | | | | | | | | | | | | |
| 8703.90.41 | --- Of a cylinder capacity not exceeding 1,800 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.90.42 | --- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.90.43 | --- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.90.44 | --- Of a cylinder capacity exceeding 2,500 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| | -- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other: | | | | | | | | | | | | | | | | | | |
| 8703.90.51 | --- Of a cylinder capacity not exceeding 1,800 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.90.52 | --- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.90.53 | --- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.90.54 | --- Of a cylinder capacity exceeding 2,500 cc | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.90.60 | -- Other vehicles, CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8703.90.90 | -- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 87.04 | Motor vehicles for the transport of goods. | | | | | | | | | | | | | | | | | | |
| 8704.10 | - Dumpers designed for off-highway use: | | | | | | | | | | | | | | | | | | |
| | -- G.v.w. not exceeding 24 t: | | | | | | | | | | | | | | | | | | |
| 8704.10.11 | --- CKD | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8704.10.12 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- G.v.w. exceeding 24 t: | | | | | | | | | | | | | | | | | | |
| 8704.10.21 | --- CKD | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8704.10.22 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | | | | | | | | | | | | | | | | |
| 8704.21 | -- G.v.w. not exceeding 5 t: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | --- CKD: | | | | | | | | | | | | | | | | | | |
| 8704.21.11 | ---- Refrigerated vans | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 8704.21.19 | ---- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8704.21.21 | ---- Refrigerated vans | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 8704.21.22 | ---- Refuse collection vehicles having a refuse compressing device | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 8704.21.23 | ---- Tanker vehicles | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 8704.21.29 | ---- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 8704.22 | -- G.v.w. exceeding 5 t but not exceeding 20 t: | | | | | | | | | | | | | | | | | | |
| | --- G.v.w. not exceeding 6 t: | | | | | | | | | | | | | | | | | | |
| | --- CKD: | | | | | | | | | | | | | | | | | | |
| 8704.22.11 | ---- Refrigerated vans | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.22.19 | ---- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8704.22.21 | ---- Refrigerated vans | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.22.22 | ---- Refuse collection vehicles having a refuse compressing device | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.22.23 | ---- Tanker vehicles | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.22.29 | ---- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | -- G.v.w. exceeding 6 t but not exceeding 20 t: | | | | | | | | | | | | | | | | | | |
| | --- CKD: | | | | | | | | | | | | | | | | | | |
| 8704.22.31 | ---- Refrigerated vans | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.22.39 | ---- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8704.22.41 | ---- Refrigerated vans | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.22.42 | ---- Refuse collection vehicles having a refuse compressing device | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.22.43 | ---- Tanker vehicles | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.22.49 | ---- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.23 | -- G.v.w. exceeding 20 t: | | | | | | | | | | | | | | | | | | |
| | --- G.v.w. not exceeding 24 t: | | | | | | | | | | | | | | | | | | |
| | --- CKD: | | | | | | | | | | | | | | | | | | |
| 8704.23.11 | ---- Refrigerated vans | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8704.23.19 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8704.23.21 | ---- Refrigerated vans | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8704.23.22 | ---- Refuse collection vehicles having a refuse compressing device | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8704.23.23 | ---- Tanker vehicles | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8704.23.29 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- G.v.w. exceeding 24 t: | | | | | | | | | | | | | | | | | | |
| | --- CKD: | | | | | | | | | | | | | | | | | | |
| 8704.23.31 | ---- Refrigerated vans | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8704.23.39 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8704.23.41 | ---- Refrigerated vans | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8704.23.42 | ---- Refuse collection vehicles having a refuse compressing device | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8704.23.43 | ---- Tanker vehicles | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8704.23.49 | ---- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other, with spark-ignition internal combustion piston engine: | | | | | | | | | | | | | | | | | | |
| 8704.31 | -- G.v.w. not exceeding 5 t: | | | | | | | | | | | | | | | | | | |
| | --- CKD: | | | | | | | | | | | | | | | | | | |
| 8704.31.11 | ---- Refrigerated vans | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 8704.31.19 | ---- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8704.31.21 | ---- Refrigerated vans | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 8704.31.22 | ---- Refuse collection vehicles having a refuse compressing device | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8704.31.23 | ---- Tanker vehicles | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 8704.31.29 | ---- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 8704.32 | -- G.v.w. exceeding 5 t: | | | | | | | | | | | | | | | | | | |
| | --- G.v.w. not exceeding 6 t: | | | | | | | | | | | | | | | | | | |
| | ---- CKD: | | | | | | | | | | | | | | | | | | |
| 8704.32.11 | ----- Refrigerated vans | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.19 | ----- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | ---- Other: | | | | | | | | | | | | | | | | | | |
| 8704.32.21 | ----- Refrigerated vans | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.22 | ----- Refuse collection vehicles having a refuse compressing device | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.23 | ----- Tanker vehicles | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.29 | ----- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | -- G.v.w. exceeding 6 t but not exceeding 20 t: | | | | | | | | | | | | | | | | | | |
| | ---- CKD: | | | | | | | | | | | | | | | | | | |
| 8704.32.31 | ----- Refrigerated vans | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.39 | ----- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | ---- Other: | | | | | | | | | | | | | | | | | | |
| 8704.32.41 | ----- Refrigerated vans | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.42 | ----- Refuse collection vehicles having a refuse compressing device | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.43 | ----- Tanker vehicles | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.49 | ----- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | -- G.v.w. exceeding 20 t but not exceeding 24 t: | | | | | | | | | | | | | | | | | | |
| | ---- CKD: | | | | | | | | | | | | | | | | | | |
| 8704.32.51 | ----- Refrigerated vans | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.59 | ----- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | ---- Other: | | | | | | | | | | | | | | | | | | |
| 8704.32.61 | ----- Refrigerated vans | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.62 | ----- Refuse collection vehicles having a refuse compressing device | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.63 | ----- Tanker vehicles | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.69 | ----- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | -- G.v.w. exceeding 24 t: | | | | | | | | | | | | | | | | | | |
| | ---- CKD: | | | | | | | | | | | | | | | | | | |
| 8704.32.71 | ----- Refrigerated vans | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.79 | ----- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| | ---- Other: | | | | | | | | | | | | | | | | | | |
| 8704.32.81 | ----- Refrigerated vans | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.82 | ----- Refuse collection vehicles having a refuse compressing device | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.83 | ----- Tanker vehicles | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.32.89 | ----- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8704.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8704.90.10 | -- CKD | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8704.90.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 87.05 | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). | | | | | | | | | | | | | | | | | | |
| 8705.10.00 | - Crane lorries | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 8705.20.00 | - Mobile drilling derricks | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8705.30.00 | - Fire fighting vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8705.40.00 | - Concrete-mixer lorries | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8705.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8705.90.50 | -- Street cleaning vehicles, including cesspit emptiers; mobile clinics; spraying lorries of all kinds | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8705.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 87.06 | Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05. | | | | | | | | | | | | | | | | | | |
| | - For vehicles of heading 87.01: | | | | | | | | | | | | | | | | | | |
| 8706.00.11 | -- For agricultural tractors of subheading 8701.10 or 8701.90 | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8706.00.19 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8706.00.20 | - For vehicles of heading 87.02 | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8706.00.30 | - For vehicles of heading 87.03 | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8706.00.40 | - For vehicles of heading 87.04 | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8706.00.50 | - For vehicles of heading 87.05 | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 87.07 | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. | | | | | | | | | | | | | | | | | | |
| 8707.10.00 | - For the vehicles of heading 87.03 | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% |
| 8707.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8707.90.10 | -- For vehicles of heading 87.01 | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8707.90.30 | -- For vehicles of heading 87.05 | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8707.90.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 87.08 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. | | | | | | | | | | | | | | | | | | |
| 8708.10 | - Bumpers and parts thereof: | | | | | | | | | | | | | | | | | | |
| 8708.10.10 | -- For vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other parts and accessories of bodies (including cabs): | | | | | | | | | | | | | | | | | | |
| 8708.21 | -- Safety seat belts: | | | | | | | | | | | | | | | | | | |
| 8708.21.10 | --- For vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.21.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| | --- Components of door trim assemblies: | | | | | | | | | | | | | | | | | | |
| 8708.29.11 | ---- For vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.29.12 | ---- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.29.13 | ---- For vehicles of subheading 8704.10 or heading 87.05 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.29.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.29.20 | --- Parts of safety seat belts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | --- Other: | | | | | | | | | | | | | | | | | | |
| 8708.29.91 | ---- For agricultural tractors of subheading 8701.10 or 8701.90 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.29.92 | ---- For other vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.29.93 | ---- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.29.99 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.30 | - Brakes and servo-brakes; parts thereof: | | | | | | | | | | | | | | | | | | |
| 8708.30.10 | -- For vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.30.20 | -- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.30.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.40 | - Gear boxes and parts thereof: | | | | | | | | | | | | | | | | | | |
| | -- Gear boxes, unassembled: | | | | | | | | | | | | | | | | | | |
| 8708.40.11 | --- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.40.12 | --- For vehicles of subheading 8704.10 or heading 87.05 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.40.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Gear boxes, assembled: | | | | | | | | | | | | | | | | | | |
| 8708.40.21 | --- For agricultural tractors of subheading 8701.10 or 8701.90 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.40.22 | --- For other vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.40.23 | --- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.40.24 | --- For vehicles of subheading 8704.10 or heading 87.05 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.40.29 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.40.90 | -- Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8708.50 | - Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof: | | | | | | | | | | | | | | | | | | |
| | -- Unassembled: | | | | | | | | | | | | | | | | | | |
| 8708.50.11 | --- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.50.12 | --- For vehicles of subheading 8704.10 or heading 87.05 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.50.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Assembled: | | | | | | | | | | | | | | | | | | |
| 8708.50.21 | --- For agricultural tractors of subheading 8701.10 or 8701.90 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.50.22 | --- For other vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.50.23 | --- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.50.24 | --- For vehicles of subheading 8704.10 or heading 87.05 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.50.29 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.50.90 | -- Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.70 | - Road wheels and parts and accessories thereof: | | | | | | | | | | | | | | | | | | |
| | -- Wheel centre discs and caps: | | | | | | | | | | | | | | | | | | |
| 8708.70.11 | --- For agricultural tractors of subheading 8701.10 or 8701.90 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.70.12 | --- For other vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.70.13 | --- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.70.14 | --- For vehicles of subheading 8704.10 or heading 87.05 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.70.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 8708.70.91 | --- For agricultural tractors of subheading 8701.10 or 8701.90 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.70.92 | --- For other vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.70.93 | --- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.70.94 | --- For vehicles of subheading 8704.10 or heading 87.05 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.70.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.80 | - Suspension systems and parts thereof (including shock-absorbers): | | | | | | | | | | | | | | | | | | |
| | -- Suspension systems: | | | | | | | | | | | | | | | | | | |
| 8708.80.11 | --- For agricultural tractors of subheading 8701.10 or 8701.90 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.80.12 | --- For other vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.80.13 | --- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.80.14 | --- For vehicles of subheading 8704.10 or heading 87.05 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.80.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.80.90 | -- Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other parts and accessories: | | | | | | | | | | | | | | | | | | |
| 8708.91 | -- Radiators and parts thereof: | | | | | | | | | | | | | | | | | | |
| | --- Radiators: | | | | | | | | | | | | | | | | | | |
| 8708.91.11 | --- For agricultural tractors of subheading 8701.10 or 8701.90 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.91.12 | --- For other vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.91.13 | --- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.91.14 | --- For vehicles of subheading 8704.10 or heading 87.05 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.91.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.91.90 | -- Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.92 | -- Silencers (mufflers) and exhaust pipes; parts thereof: | | | | | | | | | | | | | | | | | | |
| 8708.92.10 | --- For vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.92.20 | --- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8708.92.30 | --- For vehicles of subheading 8704.10 or heading 87.05 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.92.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.93 | --- Clutches and parts thereof: | | | | | | | | | | | | | | | | | | |
| 8708.93.10 | --- For agricultural tractors of subheading 8701.10 or 8701.90 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.93.20 | --- For other vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.93.30 | --- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.93.40 | --- For vehicles of subheading 8704.10 or heading 87.05 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.93.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.94 | --- Steering wheels, steering columns and steering boxes; parts thereof: | | | | | | | | | | | | | | | | | | |
| 8708.94.10 | --- Steering wheels with airbag assemblies | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.94.91 | --- Other: | | | | | | | | | | | | | | | | | | |
| 8708.94.91 | ---- For agricultural tractors of subheading 8701.10 or 8701.90 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.94.92 | ---- For other vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.94.93 | ---- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.94.99 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.95 | --- Safety airbags with inflator system; parts thereof: | | | | | | | | | | | | | | | | | | |
| 8708.95.10 | --- Safety airbags with inflator system | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.95.90 | --- Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.99 | --- Other: | | | | | | | | | | | | | | | | | | |
| 8708.99.11 | --- Unassembled fuel tanks; engine brackets: | | | | | | | | | | | | | | | | | | |
| 8708.99.11 | ---- For vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.99.12 | ---- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.99.19 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.99.91 | --- Other: | | | | | | | | | | | | | | | | | | |
| 8708.99.91 | ---- For agricultural tractors of subheading 8701.10 or 8701.90 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.99.92 | ---- For other vehicles of heading 87.01 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.99.93 | ---- For vehicles of heading 87.03 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8708.99.99 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 87.09 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles. | | | | | | | | | | | | | | | | | | |
| 8709.11.00 | - Vehicles: | | | | | | | | | | | | | | | | | | |
| 8709.11.00 | -- Electrical | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8709.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8709.90.00 | - Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8710.00.00 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 87.11 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. | | | | | | | | | | | | | | | | | | |
| 8711.10 | - With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc: | | | | | | | | | | | | | | | | | | |
| 8711.10.11 | --- CKD: | | | | | | | | | | | | | | | | | | |
| 8711.10.11 | --- Motorcycles, including mopeds and motor scooters | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 8711.10.19 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 8711.10.91 | --- Other: | | | | | | | | | | | | | | | | | | |
| 8711.10.91 | ---- Motorcycles, including mopeds and motor scooters | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 8711.10.99 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8711.20 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc: | | | | | | | | | | | | | | | | | | |
| 8711.20.10 | -- Motocross motorcycles | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| | -- Other, CKD: | | | | | | | | | | | | | | | | | | |
| | - - - Motorcycles (with or without side-cars), including motor scooters: | | | | | | | | | | | | | | | | | | |
| 8711.20.21 | ---- Of a cylinder capacity not exceeding 125 cc | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 8711.20.22 | ---- Of a cylinder capacity exceeding 125 cc but not exceeding 150 cc | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 8711.20.23 | ---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 8711.20.24 | ---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 8711.20.30 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| | - - - Motorcycles (with or without side-cars), including motor scooters: | | | | | | | | | | | | | | | | | | |
| 8711.20.41 | ---- Of a cylinder capacity not exceeding 125 cc | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 8711.20.42 | ---- Of a cylinder capacity exceeding 125 cc but not exceeding 150 cc | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 8711.20.43 | ---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 8711.20.44 | ---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 8711.20.90 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 8711.30 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc: | | | | | | | | | | | | | | | | | | |
| 8711.30.10 | -- Motocross motorcycles | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8711.30.20 | -- Three-wheeled light vehicles of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8711.30.30 | -- Other, CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8711.30.90 | -- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8711.40 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc: | | | | | | | | | | | | | | | | | | |
| 8711.40.10 | -- Motocross motorcycles | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8711.40.20 | -- Other, CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8711.40.90 | -- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8711.50 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc: | | | | | | | | | | | | | | | | | | |
| 8711.50.20 | -- CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8711.50.90 | -- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8711.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8711.90.40 | -- Side-cars | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8711.90.50 | -- Other, CKD | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 8711.90.90 | -- Other | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 87.12 | Bicycles and other cycles (including delivery tricycles), not motorised. | | | | | | | | | | | | | | | | | | |
| 8712.00.10 | - Racing bicycles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8712.00.20 | - Bicycles designed to be ridden by children | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8712.00.30 | - Other bicycles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8712.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 87.13 | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled. | | | | | | | | | | | | | | | | | | |
| 8713.10.00 | - Not mechanically propelled | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8713.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 87.14 | Parts and accessories of vehicles of headings 87.11 to 87.13. | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Of motorcycles (including mopeds): | | | | | | | | | | | | | | | | | | |
| 8714.11.00 | -- Saddles | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.19.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.20 | - Of carriages for disabled persons: | | | | | | | | | | | | | | | | | | |
| | -- Castors: | | | | | | | | | | | | | | | | | | |
| 8714.20.11 | --- Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.20.12 | --- Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.20.19 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 8714.91 | -- Frames and forks, and parts thereof: | | | | | | | | | | | | | | | | | | |
| 8714.91.10 | --- For bicycles of subheading 8712.00.20 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.91.90 | --- Other parts of forks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.92 | -- Wheel rims and spokes: | | | | | | | | | | | | | | | | | | |
| 8714.92.10 | --- For bicycles of subheading 8712.00.20 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.92.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.93 | -- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels: | | | | | | | | | | | | | | | | | | |
| 8714.93.10 | --- For bicycles of subheading 8712.00.20 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.93.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.94 | -- Brakes, including coaster braking hubs and hub brakes, and parts thereof: | | | | | | | | | | | | | | | | | | |
| 8714.94.10 | --- For bicycles of subheading 8712.00.20 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.94.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.95 | -- Saddles: | | | | | | | | | | | | | | | | | | |
| 8714.95.10 | --- For bicycles of subheading 8712.00.20 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.95.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.96 | -- Pedals and crank-gear, and parts thereof: | | | | | | | | | | | | | | | | | | |
| 8714.96.10 | --- For bicycles of subheading 8712.00.20 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.96.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8714.99.10 | --- For bicycles of subheading 8712.00.20 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8714.99.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8715.00.00 | Baby carriages and parts thereof. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 87.16 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof. | | | | | | | | | | | | | | | | | | |
| 8716.10.00 | - Trailers and semi-trailers of the caravan type, for housing or camping | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8716.20.00 | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other trailers and semi-trailers for the transport of goods: | | | | | | | | | | | | | | | | | | |
| 8716.31.00 | -- Tanker trailers and tanker semi-trailers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8716.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8716.39.40 | --- Agricultural trailers and semi-trailers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8716.39.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8716.40.00 | - Other trailers and semi-trailers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8716.80 | - Other vehicles: | | | | | | | | | | | | | | | | | | |
| 8716.80.10 | -- Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8716.80.20 | -- Wheelbarrows | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8716.80.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8716.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| | -- For trailers and semi-trailers: | | | | | | | | | | | | | | | | | | |
| 8716.90.11 | --- Wheels | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8716.90.13 | --- Other, for goods of subheading 8716.20 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8716.90.19 | --- Other -- For other vehicles: | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8716.90.91 | --- For goods of subheading 8716.80.10 or 8716.80.20 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8716.90.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8801.00.00 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 88.02 | Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles. | | | | | | | | | | | | | | | | | | |
| | - Helicopters: | | | | | | | | | | | | | | | | | | |
| 8802.11.00 | -- Of an unladen weight not exceeding 2,000 kg | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8802.12.00 | -- Of an unladen weight exceeding 2,000 kg | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8802.20 | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg: | | | | | | | | | | | | | | | | | | |
| 8802.20.10 | -- Aeroplanes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8802.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8802.30 | - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg: | | | | | | | | | | | | | | | | | | |
| 8802.30.10 | -- Aeroplanes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8802.30.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8802.40 | - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg: | | | | | | | | | | | | | | | | | | |
| 8802.40.10 | -- Aeroplanes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8802.40.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8802.60.00 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 88.03 | Parts of goods of heading 88.01 or 88.02. | | | | | | | | | | | | | | | | | | |
| 8803.10.00 | - Propellers and rotors and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8803.20.00 | - Under-carriages and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8803.30.00 | - Other parts of aeroplanes or helicopters | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8803.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8803.90.10 | -- Of telecommunication satellites | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8803.90.20 | -- Of balloons, gliders or kites | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8803.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8804.00.00 | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 88.05 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles. | | | | | | | | | | | | | | | | | | |
| 8805.10.00 | - Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| | - Ground flying trainers and parts thereof: | | | | | | | | | | | | | | | | | | |
| 8805.21.00 | -- Air combat simulators and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8805.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 8805.29.10 | --- Ground flying trainers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 8805.29.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 89.01 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods. | | | | | | | | | | | | | | | | | | |
| 8901.10 | - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds: | | | | | | | | | | | | | | | | | | |
| 8901.10.10 | -- Of a gross tonnage not exceeding 26 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.10.20 | -- Of a gross tonnage exceeding 26 but not exceeding 500 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.10.30 | -- Of a gross tonnage exceeding 500 but not exceeding 4000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.10.50 | -- Of a gross tonnage exceeding 4000 but not exceeding 5000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 8901.10.60 | -- Of a gross tonnage exceeding 5000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.20 | - Tankers: | | | | | | | | | | | | | | | | | | |
| 8901.20.50 | -- Of a gross tonnage not exceeding 5000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.20.60 | -- Of a gross tonnage exceeding 5000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.30 | - Refrigerated vessels, other than those of subheading 8901.20: | | | | | | | | | | | | | | | | | | |
| 8901.30.50 | -- Of a gross tonnage not exceeding 5000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.30.60 | -- Of a gross tonnage exceeding 5000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.90 | - Other vessels for the transport of goods and other vessels for the transport of both persons and goods: | | | | | | | | | | | | | | | | | | |
| | - Not motorised: | | | | | | | | | | | | | | | | | | |
| 8901.90.11 | --- Of a gross tonnage not exceeding 26 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.90.12 | --- Of a gross tonnage exceeding 26 but not exceeding 500 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.90.14 | --- Of a gross tonnage exceeding 500 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Motorised: | | | | | | | | | | | | | | | | | | |
| 8901.90.21 | --- Of a gross tonnage not exceeding 26 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.90.22 | --- Of a gross tonnage exceeding 26 but not exceeding 250 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.90.23 | --- Of a gross tonnage exceeding 250 but not exceeding 500 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.90.24 | --- Of a gross tonnage exceeding 500 but not exceeding 4000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.90.25 | --- Of a gross tonnage exceeding 4000 but not exceeding 5000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8901.90.26 | --- Of a gross tonnage exceeding 5000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 89.02 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products. | | | | | | | | | | | | | | | | | | |
| | - Fishing vessels: | | | | | | | | | | | | | | | | | | |
| 8902.00.11 | -- Of a gross tonnage not exceeding 26 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8902.00.12 | -- Of a gross tonnage exceeding 26 but less than 40 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8902.00.13 | -- Of a gross tonnage of 40 or more but less than 100 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8902.00.14 | -- Of a gross tonnage of 100 or more but not exceeding 250 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8902.00.15 | -- Of a gross tonnage exceeding 250 but not exceeding 4000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8902.00.16 | -- Of a gross tonnage exceeding 4000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 8902.00.91 | -- Of a gross tonnage not exceeding 26 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8902.00.92 | -- Of a gross tonnage exceeding 26 but less than 40 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8902.00.93 | -- Of a gross tonnage of 40 or more but less than 100 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8902.00.94 | -- Of a gross tonnage of 100 or more but not exceeding 250 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8902.00.95 | -- Of a gross tonnage exceeding 250 but not exceeding 4000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8902.00.96 | -- Of a gross tonnage exceeding 4000 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 89.03 | Yachts and other vessels for pleasure or sports; rowing boats and canoes. | | | | | | | | | | | | | | | | | | |
| 8903.10.00 | - Inflatable | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 8903.91.00 | -- Sailboats, with or without auxiliary motor | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8903.92.00 | -- Motorboats, other than outboard motorboats | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8903.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 89.04 | Tugs and pusher craft. | | | | | | | | | | | | | | | | | | |
| | - Tugs: | | | | | | | | | | | | | | | | | | |
| 8904.00.11 | -- Of a gross tonnage not exceeding 26 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8904.00.19 | -- Of a gross tonnage exceeding 26 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Pusher craft: | | | | | | | | | | | | | | | | | | |
| 8904.00.21 | -- Of a gross tonnage not exceeding 26 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8904.00.29 | -- Of a gross tonnage exceeding 26 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 89.05 | Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms. | | | | | | | | | | | | | | | | | | |
| 8905.10.00 | - Dredgers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8905.20.00 | - Floating or submersible drilling or production platforms | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8905.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8905.90.10 | -- Floating docks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8905.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 89.06 | Other vessels, including warships and lifeboats other than rowing boats. | | | | | | | | | | | | | | | | | | |
| 8906.10.00 | - Warships | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8906.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8906.90.10 | -- Of a displacement not exceeding 30 t | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 8906.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 89.07 | Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). | | | | | | | | | | | | | | | | | | |
| 8907.10.00 | - Inflatable rafts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8907.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 8907.90.10 | -- Buoys | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8907.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 8908.00.00 | Vessels and other floating structures for breaking up. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.01 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked. | | | | | | | | | | | | | | | | | | |
| 9001.10 | - Optical fibres, optical fibre bundles and cables: | | | | | | | | | | | | | | | | | | |
| 9001.10.10 | -- For telecommunications and other electrical uses | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9001.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9001.20.00 | - Sheets and plates of polarising material | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9001.30.00 | - Contact lenses | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9001.40.00 | - Spectacle lenses of glass | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9001.50.00 | - Spectacle lenses of other materials | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9001.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 9001.90.10 | -- For photographic or cinematographic cameras or projectors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9001.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.02 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked. | | | | | | | | | | | | | | | | | | |
| | - Objective lenses: | | | | | | | | | | | | | | | | | | |
| 9002.11 | -- For cameras, projectors or photographic enlargers or reducers: | | | | | | | | | | | | | | | | | | |
| 9002.11.10 | --- For cinematographic projectors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9002.11.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9002.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9002.20 | - Filters: | | | | | | | | | | | | | | | | | | |
| 9002.20.10 | -- For cinematographic projectors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9002.20.20 | -- For cinematographic cameras, photographic cameras and other projectors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9002.20.30 | -- For telescopes or microscopes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9002.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9002.90 | - Other: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9002.90.10 | -- Lenses and prisms for lighthouses or beacons | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9002.90.20 | -- For cinematographic projectors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9002.90.30 | -- For cinematographic cameras, photographic cameras and other projectors | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9002.90.40 | -- For medical and surgical instruments | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9002.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.03 | Frames and mountings for spectacles, goggles or the like, and parts thereof. | | | | | | | | | | | | | | | | | | |
| | - Frames and mountings: | | | | | | | | | | | | | | | | | | |
| 9003.11.00 | -- Of plastics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9003.19.00 | -- Of other materials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9003.90.00 | - Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.04 | Spectacles, goggles and the like, corrective, protective or other. | | | | | | | | | | | | | | | | | | |
| 9004.10.00 | - Sunglasses | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9004.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 9004.90.10 | -- Corrective spectacles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9004.90.20 | -- Corrective goggles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 9004.90.50 | -- Protective goggles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9004.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 90.05 | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. | | | | | | | | | | | | | | | | | | |
| 9005.10.00 | - Binoculars | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9005.80 | - Other instruments: | | | | | | | | | | | | | | | | | | |
| 9005.80.10 | -- Astronomical instruments, excluding instruments for radio-astronomy | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9005.80.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 9005.90 | - Parts and accessories (including mountings): | | | | | | | | | | | | | | | | | | |
| 9005.90.10 | -- For astronomical instruments, excluding instruments for radio-astronomy | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9005.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.06 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39. | | | | | | | | | | | | | | | | | | |
| 9006.10 | - Cameras of a kind used for preparing printing plates or cylinders: | | | | | | | | | | | | | | | | | | |
| 9006.10.10 | -- Laser photo plotters | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9006.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9006.30.00 | - Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9006.40.00 | - Instant print cameras | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other cameras: | | | | | | | | | | | | | | | | | | |
| 9006.51.00 | -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9006.52.00 | -- Other, for roll film of a width of less than 35 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9006.53.00 | -- Other, for roll film of a width of 35 mm | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9006.59 | -- Other: | | | | | | | | | | | | | | | | | | |
| 9006.59.10 | -- Laser photo plotters or image setters with a raster image processor | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9006.59.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Photographic flashlight apparatus and flashbulbs: | | | | | | | | | | | | | | | | | | |
| 9006.61.00 | -- Discharge lamp ("electronic") flashlight apparatus | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9006.69.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Parts and accessories: | | | | | | | | | | | | | | | | | | |
| 9006.91 | -- For cameras: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9006.91.10 | --- For laser photo plotters of subheading 9006.10.10 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9006.91.30 | --- Other, for cameras of subheadings 9006.40 to 9006.53 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9006.91.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9006.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 9006.99.10 | -- For photographic flashlight apparatus | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9006.99.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.07 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. | | | | | | | | | | | | | | | | | | |
| | - Cameras: | | | | | | | | | | | | | | | | | | |
| 9007.11.00 | -- For film of less than 16 mm width or for double-8 mm film | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9007.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9007.20 | - Projectors: | | | | | | | | | | | | | | | | | | |
| 9007.20.10 | -- For film of less than 16 mm in width | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9007.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Parts and accessories: | | | | | | | | | | | | | | | | | | |
| 9007.91.00 | -- For cameras | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9007.92.00 | -- For projectors | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.08 | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers. | | | | | | | | | | | | | | | | | | |
| 9008.10.00 | - Slide projectors | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9008.20.00 | - Microfilm, microfiche or other microform readers, whether or not capable of producing copies | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9008.30.00 | - Other image projectors | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9008.40 | - Photographic (other than cinematographic) enlargers and reducers: | | | | | | | | | | | | | | | | | | |
| 9008.40.10 | -- Specialised equipment for use in the printing industry | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9008.40.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9008.90 | - Parts and accessories: | | | | | | | | | | | | | | | | | | |
| 9008.90.10 | -- Of goods of subheading 9008.20 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9008.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.10 | Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens. | | | | | | | | | | | | | | | | | | |
| 9010.10.00 | - Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9010.50 | - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes: | | | | | | | | | | | | | | | | | | |
| 9010.50.10 | -- Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9010.50.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 9010.60.00 | - Projection screens | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9010.90 | - Parts and accessories: | | | | | | | | | | | | | | | | | | |
| 9010.90.10 | -- For projection screens, or for articles of subheading 9010.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9010.90.30 | -- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9010.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.11 | Compound optical microscopes, including those for photomicrography, cinemicrophotography or microprojection. | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9011.10.00 | - Stereoscopic microscopes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9011.20.00 | - Other microscopes, for photomicrography, cinephotomicrography or microprojection | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9011.80.00 | - Other microscopes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9011.90.00 | - Parts and accessories | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.12 | Microscopes other than optical microscopes; diffraction apparatus. | | | | | | | | | | | | | | | | | | |
| 9012.10.00 | - Microscopes other than optical microscopes; diffraction apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9012.90.00 | - Parts and accessories | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.13 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter. | | | | | | | | | | | | | | | | | | |
| 9013.10.00 | - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9013.20.00 | - Lasers, other than laser diodes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9013.80 | - Other devices, appliances and instruments: | | | | | | | | | | | | | | | | | | |
| 9013.80.10 | -- Optical error verification and repair apparatus for PCB/PWBs and PCAs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9013.80.20 | -- Liquid crystal devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9013.80.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9013.90 | - Parts and accessories: | | | | | | | | | | | | | | | | | | |
| 9013.90.10 | -- Parts and accessories of goods of subheading 9013.20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9013.90.30 | -- Other, of goods of subheading 9013.10 or 9013.80 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9013.90.40 | -- Parts and accessories of optical error verification and repair apparatus for PCB/PWBs and PCAs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9013.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.14 | Direction finding compasses; other navigational instruments and appliances. | | | | | | | | | | | | | | | | | | |
| 9014.10.00 | - Direction finding compasses | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9014.20.00 | - Instruments and appliances for aeronautical or space navigation (other than compasses) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9014.80 | - Other instruments and appliances: | | | | | | | | | | | | | | | | | | |
| 9014.80.10 | -- Of a kind used on ships, incorporating or working in conjunction with an automatic data processing machines | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9014.80.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9014.90 | - Parts and accessories: | | | | | | | | | | | | | | | | | | |
| 9014.90.10 | -- Of instruments and apparatus incorporating or working in conjunction with an automatic data processing machines of a kind used on ships | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9014.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.15 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders. | | | | | | | | | | | | | | | | | | |
| 9015.10 | - Rangefinders: | | | | | | | | | | | | | | | | | | |
| 9015.10.10 | -- Of a kind used in photography or cinematography | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9015.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 9015.20.00 | - Theodolites and tachymeters (tacheometers) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 9015.30.00 | - Levels | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 9015.40.00 | - Photogrammetrical surveying instruments and appliances | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9015.80 | - Other instruments and appliances: | | | | | | | | | | | | | | | | | | |
| 9015.80.10 | -- Radio-sonde and radio wind apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9015.80.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 9015.90.00 | - Parts and accessories | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.16 | Balances of a sensitivity of 5 cg or better, with or without weights. | | | | | | | | | | | | | | | | | | |
| 9016.00.10 | - Electronic | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9016.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.17 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter. | | | | | | | | | | | | | | | | | | |
| 9017.10 | - Drafting tables and machines, whether or not automatic: | | | | | | | | | | | | | | | | | | |
| 9017.10.10 | -- Plotters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9017.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9017.20 | - Other drawing, marking-out or mathematical calculating instruments: | | | | | | | | | | | | | | | | | | |
| 9017.20.10 | -- Rulers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9017.20.30 | - - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9017.20.40 | -- Photo plotters for the manufacture of PCB/PWBs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9017.20.50 | -- Other plotters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9017.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9017.30.00 | - Micrometers, callipers and gauges | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9017.80.00 | - Other instruments | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9017.90 | - Parts and accessories: | | | | | | | | | | | | | | | | | | |
| 9017.90.20 | -- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9017.90.30 | -- Parts and accessories of photo plotters for the manufacture of PCB/PWBs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9017.90.40 | - - Parts and accessories including printed circuit assemblies of plotters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9017.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.18 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. | | | | | | | | | | | | | | | | | | |
| | - Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): | | | | | | | | | | | | | | | | | | |
| 9018.11.00 | -- Electro-cardiographs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9018.12.00 | -- Ultrasonic scanning apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9018.13.00 | -- Magnetic resonance imaging apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9018.14.00 | -- Scintigraphic apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9018.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 3% |
| 9018.20.00 | - Ultra-violet or infra-red ray apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Syringes, needles, catheters, cannulae and the like: | | | | | | | | | | | | | | | | | | |
| 9018.31 | -- Syringes, with or without needles: | | | | | | | | | | | | | | | | | | |
| 9018.31.10 | --- Disposable syringes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9018.31.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9018.32.00 | -- Tubular metal needles and needles for sutures | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9018.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 9018.39.10 | --- Catheters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9018.39.20 | --- Tubular metal needles and needles for sutures | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9018.39.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| | - Other instruments and appliances, used in dental sciences: | | | | | | | | | | | | | | | | | | | |
| 9018.41.00 | - - Dental drill engines, whether or not combined on a single base with other dental equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9018.49.00 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9018.50.00 | - Other ophthalmic instruments and appliances | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9018.90 | - Other instruments and appliances: | | | | | | | | | | | | | | | | | | | |
| 9018.90.20 | - - Intravenous administration sets | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9018.90.30 | - - Electronic instruments and appliances | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9018.90.90 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 90.19 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus. | | | | | | | | | | | | | | | | | | | |
| 9019.10 | - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus: | | | | | | | | | | | | | | | | | | | |
| 9019.10.10 | - - Electronic | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9019.10.90 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9019.20.00 | - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 9020.00.00 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 90.21 | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability. | | | | | | | | | | | | | | | | | | | |
| 9021.10.00 | - Orthopaedic or fracture appliances | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Artificial teeth and dental fittings: | | | | | | | | | | | | | | | | | | | |
| 9021.21.00 | - - Artificial teeth | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9021.29.00 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other artificial parts of the body: | | | | | | | | | | | | | | | | | | | |
| 9021.31.00 | - - Artificial joints | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9021.39.00 | - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9021.40.00 | - Hearing aids, excluding parts and accessories | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9021.50.00 | - Pacemakers for stimulating heart muscles, excluding parts and accessories | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9021.90.00 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 90.22 | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like. | | | | | | | | | | | | | | | | | | | |
| | - Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: | | | | | | | | | | | | | | | | | | | |
| 9022.12.00 | - - Computed tomography apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9022.13.00 | - - Other, for dental uses | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9022.14.00 | - - Other, for medical, surgical or veterinary uses | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9022.19 | - - For other uses: | | | | | | | | | | | | | | | | | | | |
| 9022.19.10 | - - - X-ray apparatus for the physical inspection of solder joints on PCB/PWB assemblies | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9022.19.90 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| | - Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: | | | | | | | | | | | | | | | | | | | |
| 9022.21.00 | -- For medical, surgical, dental or veterinary uses | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9022.29.00 | -- For other uses | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9022.30.00 | - X-ray tubes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9022.90 | - Other, including parts and accessories: | | | | | | | | | | | | | | | | | | | |
| 9022.90.10 | - - Parts and accessories of X-ray apparatus for the physical inspection of solder joints on PCAs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9022.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9023.00.00 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 90.24 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics). | | | | | | | | | | | | | | | | | | | |
| 9024.10 | - Machines and appliances for testing metals: | | | | | | | | | | | | | | | | | | | |
| 9024.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9024.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 9024.80 | - Other machines and appliances: | | | | | | | | | | | | | | | | | | | |
| 9024.80.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9024.80.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 9024.90 | - Parts and accessories: | | | | | | | | | | | | | | | | | | | |
| 9024.90.10 | -- For electrically operated machines and appliances | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9024.90.20 | -- For non-electrically operated machines and appliances | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 90.25 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. | | | | | | | | | | | | | | | | | | | |
| | - Thermometers and pyrometers, not combined with other instruments: | | | | | | | | | | | | | | | | | | | |
| 9025.11.00 | -- Liquid-filled, for direct reading | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9025.19 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 9025.19.10 | --- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9025.19.20 | --- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 9025.80 | - Other instruments: | | | | | | | | | | | | | | | | | | | |
| 9025.80.10 | -- Temperature gauges for motor vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9025.80.20 | -- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9025.80.30 | -- Other, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9025.90 | - Parts and accessories: | | | | | | | | | | | | | | | | | | | |
| 9025.90.10 | -- For electrically operated instruments | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9025.90.20 | -- For not electrically operated instruments | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% |
| 90.26 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32. | | | | | | | | | | | | | | | | | | | |
| 9026.10 | - For measuring or checking the flow or level of liquids: | | | | | | | | | | | | | | | | | | | |
| 9026.10.10 | -- Level gauges for motor vehicles, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9026.10.20 | -- Level gauges for motor vehicles, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9026.10.30 | -- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% |
| 9026.10.90 | -- Other, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9026.20 | - For measuring or checking pressure: | | | | | | | | | | | | | | | | | | | |

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|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9026.20.10 | -- Pressure gauges for motor vehicles, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 9026.20.20 | -- Pressure gauges for motor vehicles, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9026.20.30 | -- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9026.20.40 | -- Other, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9026.80 | - Other instruments or apparatus: | | | | | | | | | | | | | | | | | | |
| 9026.80.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9026.80.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9026.90 | - Parts and accessories: | | | | | | | | | | | | | | | | | | |
| 9026.90.10 | -- For electrically operated instruments and apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9026.90.20 | -- Not electrically operated instruments and apparatus | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.27 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes. | | | | | | | | | | | | | | | | | | |
| 9027.10 | - Gas or smoke analysis apparatus: | | | | | | | | | | | | | | | | | | |
| 9027.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.20 | - Chromatographs and electrophoresis instruments: | | | | | | | | | | | | | | | | | | |
| 9027.20.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.20.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.30 | - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR): | | | | | | | | | | | | | | | | | | |
| 9027.30.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.30.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.50 | - Other instruments and apparatus using optical radiations (UV, visible, IR): | | | | | | | | | | | | | | | | | | |
| 9027.50.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.50.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.80 | - Other instruments and apparatus: | | | | | | | | | | | | | | | | | | |
| 9027.80.10 | -- Exposure meters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.80.20 | -- Coagulometers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.80.30 | -- Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.80.40 | -- Other, not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.90 | - Microtomes; parts and accessories: | | | | | | | | | | | | | | | | | | |
| 9027.90.10 | -- Parts and accessories, including printed circuit assemblies for products of heading 90.27, other than for gas or smoke analysis apparatus or microtomes | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.90.91 | -- Other: | | | | | | | | | | | | | | | | | | |
| 9027.90.99 | -- - - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9027.90.99 | -- - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% |
| 90.28 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor. | | | | | | | | | | | | | | | | | | |
| 9028.10 | - Gas meters: | | | | | | | | | | | | | | | | | | |
| 9028.10.10 | -- Gas meters of a kind mounted on gas containers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9028.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9028.20 | - Liquid meters: | | | | | | | | | | | | | | | | | | |
| 9028.20.10 | -- Totalizing water meters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% |
| 9028.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9028.30 | - Electricity meters: | | | | | | | | | | | | | | | | | | |
| 9028.30.10 | -- Kilowatt hour meters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9028.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% |
| 9028.90 | - Parts and accessories | | | | | | | | | | | | | | | | | | |
| 9028.90.10 | -- Water meter housings or bodies | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9028.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.29 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes. | | | | | | | | | | | | | | | | | | |
| 9029.10 | - Revolution counters, production counters, taximeters, mileometers, pedometers and the like: | | | | | | | | | | | | | | | | | | |
| 9029.10.20 | -- Taximeters | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9029.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9029.20 | - Speed indicators and tachometers; stroboscopes: | | | | | | | | | | | | | | | | | | |
| 9029.20.10 | -- Speedometers for motor vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9029.20.20 | -- Tachometers for motor vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9029.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9029.90 | - Parts and accessories: | | | | | | | | | | | | | | | | | | |
| 9029.90.10 | -- Of goods of subheading 9029.10 or of stroboscopes of subheading 9029.20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9029.90.20 | -- Of other goods of subheading 9029.20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 90.30 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. | | | | | | | | | | | | | | | | | | |
| 9030.10.00 | - Instruments and apparatus for measuring or detecting ionising radiations | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9030.20.00 | - Oscilloscopes and oscillographs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: | | | | | | | | | | | | | | | | | | |
| 9030.31.00 | -- Multimeters without a recording device | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9030.32.00 | -- Multimeters with a recording device | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9030.33 | -- Other, without a recording device: | | | | | | | | | | | | | | | | | | |
| 9030.33.10 | --- Instruments and apparatus for measuring or checking voltage, current, resistance or power on PCB/PWBs or PCAs, without recording device | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9030.33.20 | --- Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9030.33.30 | --- Ammeters and voltmeters for motor vehicles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9030.33.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9030.39.00 | -- Other, with a recording device | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9030.40.00 | - Other instruments and apparatus, specially designed for telecommunications (for example cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other instruments and apparatus: | | | | | | | | | | | | | | | | | | |
| 9030.82 | -- For measuring or checking semiconductor wafers or devices: | | | | | | | | | | | | | | | | | | |
| 9030.82.10 | --- Wafer probers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9030.82.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9030.84 | -- Other, with a recording device: | | | | | | | | | | | | | | | | | | |
| 9030.84.10 | --- Instruments and apparatus, with a recording device, for measuring or checking electrical quantities on PCB/PWBs and PCAs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9030.84.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9030.89 | -- Other: | | | | | | | | | | | | | | | | | | |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 9030.89.10 | - - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on PCB/PWBs and PCAs, other than those covered within subheading 9030.39 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9030.89.90 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9030.90 | - Parts and accessories: | | | | | | | | | | | | | | | | | | | |
| 9030.90.10 | - - Parts and accessories including printed circuit assemblies of goods of subheading 9030.40 or 9030.82 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9030.90.20 | - - Parts and accessories of instruments and apparatus for measuring or checking electrical quantities on PCB/PWBs and PCAs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9030.90.30 | - - Parts and accessories of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9030.90.90 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 90.31 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter: profile projectors. | | | | | | | | | | | | | | | | | | | |
| 9031.10 | - Machines for balancing mechanical parts: | | | | | | | | | | | | | | | | | | | |
| 9031.10.10 | - - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9031.10.20 | - - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9031.20 | - Test benches: | | | | | | | | | | | | | | | | | | | |
| 9031.20.10 | - - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9031.20.20 | - - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other optical instruments and appliances: | | | | | | | | | | | | | | | | | | | |
| 9031.41.00 | - - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9031.49 | - - Other: | | | | | | | | | | | | | | | | | | | |
| 9031.49.10 | - - - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9031.49.20 | - - - Optical error verification and repair apparatus for PCB/PWBs and PCAs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9031.49.30 | - - - Optical instruments and appliances for measuring or checking PCB/PWBs and PCAs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9031.49.90 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 9031.80 | - Other instruments, appliances and machines: | | | | | | | | | | | | | | | | | | | |
| | - - Cable test equipment: | | | | | | | | | | | | | | | | | | | |
| 9031.80.11 | - - - Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9031.80.19 | - - - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - - Other: | | | | | | | | | | | | | | | | | | | |
| 9031.80.92 | - - - Other, electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9031.80.99 | - - - Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9031.90 | - Parts and accessories: | | | | | | | | | | | | | | | | | | | |
| | - - For electrically operated equipment: | | | | | | | | | | | | | | | | | | | |
| 9031.90.11 | - - - Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; measuring surface particulate contamination on semiconductor wafers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9031.90.12 | - - - Of optical error verification and repair apparatus for PCB/PWBs and PCAs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9031.90.13 | - - - Of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9031.90.19 | - - - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 9031.90.20 | - - For non-electrically operated equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years | |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|----|
| 90.32 | Automatic regulating or controlling instruments and apparatus. | | | | | | | | | | | | | | | | | | | |
| 9032.10 | - Thermostats: | | | | | | | | | | | | | | | | | | | |
| 9032.10.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9032.10.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9032.20 | - Manostats: | | | | | | | | | | | | | | | | | | | |
| 9032.20.10 | -- Electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9032.20.20 | -- Not electrically operated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other instruments and apparatus: | | | | | | | | | | | | | | | | | | | |
| 9032.81.00 | -- Hydraulic or pneumatic | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9032.89 | -- Other: | | | | | | | | | | | | | | | | | | | |
| 9032.89.10 | --- Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9032.89.20 | --- Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of PCA/PWBs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | --- Other, electrically operated: | | | | | | | | | | | | | | | | | | | |
| 9032.89.31 | ---- Automatic regulating voltage units (stabilizers) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9032.89.39 | ---- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9032.89.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9032.90 | - Parts and accessories: | | | | | | | | | | | | | | | | | | | |
| 9032.90.10 | -- Of goods of subheading 9032.89.10 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9032.90.20 | -- Of goods of subheading 9032.89.20 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9032.90.30 | -- Of other electrically operated goods | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9032.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 90.33 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | | | | | | | | | | | | | | | | | | | |
| 9033.00.10 | - For electrically operated equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 9033.00.20 | - For non-electrically operated equipment | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 91.01 | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal. | | | | | | | | | | | | | | | | | | | |
| | - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: | | | | | | | | | | | | | | | | | | | |
| 9101.11.00 | -- With mechanical display only | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9101.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other wrist-watches, whether or not incorporating a stop-watch facility: | | | | | | | | | | | | | | | | | | | |
| 9101.21.00 | -- With automatic winding | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9101.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other: | | | | | | | | | | | | | | | | | | | |
| 9101.91.00 | -- Electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9101.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 91.02 | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01. | | | | | | | | | | | | | | | | | | | |
| | - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: | | | | | | | | | | | | | | | | | | | |
| 9102.11.00 | -- With mechanical display only | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9102.12.00 | -- With opto-electronic display only | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9102.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| | - Other wrist-watches, whether or not incorporating a stop-watch facility: | | | | | | | | | | | | | | | | | | | |
| 9102.21.00 | -- With automatic winding | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |
| 9102.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Other: | | | | | | | | | | | | | | | | | | |
| 9102.91 | -- Electrically operated: | | | | | | | | | | | | | | | | | | |
| 9102.91.10 | -- - Stop-watches | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9102.91.90 | -- - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9102.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 91.03 | Clocks with watch movements, excluding clocks of heading 91.04. | | | | | | | | | | | | | | | | | | |
| 9103.10.00 | - Electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9103.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 91.04 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. | | | | | | | | | | | | | | | | | | |
| 9104.00.10 | - For vehicles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9104.00.20 | - For aircraft | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9104.00.30 | - For vessels | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9104.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 91.05 | Other clock. | | | | | | | | | | | | | | | | | | |
| | - Alarm clocks: | | | | | | | | | | | | | | | | | | |
| 9105.11.00 | -- Electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9105.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Wall clocks: | | | | | | | | | | | | | | | | | | |
| 9105.21.00 | -- Electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9105.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 9105.91.00 | -- Electrically operated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9105.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 91.06 | Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders). | | | | | | | | | | | | | | | | | | |
| 9106.10.00 | - Time-registers; time-recorders | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9106.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9107.00.00 | Time switches with clock or watch movement or with synchronous motor. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 91.08 | Watch movements, complete and assembled. | | | | | | | | | | | | | | | | | | |
| | - Electrically operated: | | | | | | | | | | | | | | | | | | |
| 9108.11.00 | -- With mechanical display only or with a device to which a mechanical display can be incorporated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9108.12.00 | -- With opto-electronic display only | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9108.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9108.20.00 | - With automatic winding | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9108.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 91.09 | Clock movements, complete and assembled. | | | | | | | | | | | | | | | | | | |
| | - Electrically operated: | | | | | | | | | | | | | | | | | | |
| 9109.11.00 | -- Of alarm clocks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9109.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9109.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 91.10 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. | | | | | | | | | | | | | | | | | | |
| | - Of watches: | | | | | | | | | | | | | | | | | | |
| 9110.11.00 | -- Complete movements, unassembled or partly assembled (movement sets) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9110.12.00 | -- Incomplete movements, assembled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9110.19.00 | -- Rough movements | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9110.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 91.11 | Watch cases and parts thereof. | | | | | | | | | | | | | | | | | | |
| 9111.10.00 | - Cases of precious metal or of metal clad with precious metal | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
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Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9111.20.00 | - Cases of base metal, whether or not gold- or silver-plated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9111.80.00 | - Other cases | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9111.90.00 | - Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 91.12 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof. | | | | | | | | | | | | | | | | | | |
| 9112.20.00 | - Cases | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9112.90.00 | - Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 91.13 | Watch straps, watch bands and watch bracelets, and parts thereof. | | | | | | | | | | | | | | | | | | |
| 9113.10.00 | - Of precious metal or of metal clad with precious metal | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9113.20.00 | - Of base metal, whether or not gold- or silver-plated | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9113.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 91.14 | Other clock or watch parts. | | | | | | | | | | | | | | | | | | |
| 9114.10.00 | - Springs, including hair-springs | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9114.20.00 | - Jewels | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9114.30.00 | - Dials | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9114.40.00 | - Plates and bridges | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9114.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 92.01 | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments. | | | | | | | | | | | | | | | | | | |
| 9201.10.00 | - Upright pianos | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9201.20.00 | - Grand pianos | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9201.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 92.02 | Other string musical instruments (for example, guitars, violins, harps). | | | | | | | | | | | | | | | | | | |
| 9202.10.00 | - Played with a bow | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9202.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 92.05 | Other wind musical instruments (for example, clarinets, trumpets, bagpipes). | | | | | | | | | | | | | | | | | | |
| 9205.10.00 | - Brass-wind instruments | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9205.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 9205.90.10 | - - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9205.90.90 | - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9206.00.00 | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas). | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 92.07 | Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions). | | | | | | | | | | | | | | | | | | |
| 9207.10.00 | - Keyboard instruments, other than accordions | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9207.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 92.08 | Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments. | | | | | | | | | | | | | | | | | | |
| 9208.10.00 | - Musical boxes: | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9208.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 9208.90.10 | - - Decoy calls, call horns and other mouth-blown sound signalling instruments | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9208.90.90 | - - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 92.09 | Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds. | | | | | | | | | | | | | | | | | | |
| 9209.30.00 | - Musical instrument strings | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| | - Other: | | | | | | | | | | | | | | | | | | |
| 9209.91 | -- Parts and accessories for pianos: | | | | | | | | | | | | | | | | | | |
| 9209.91.10 | - - - Strung backs, keyboards and metal frames for upright pianos | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9209.91.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9209.92.00 | -- Parts and accessories for the musical instruments of heading 92.02 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9209.94.00 | -- Parts and accessories for the musical instruments of heading 92.07 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9209.99.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 93.01 | Military weapons, other than revolvers, pistols and the arms of heading 93.07. | | | | | | | | | | | | | | | | | | |
| | - Artillery weapons (for example, guns, howitzers and mortars): | | | | | | | | | | | | | | | | | | |
| 9301.11.00 | -- Self-propelled | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9301.19.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9301.20.00 | - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9301.90.00 | - Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9302.00.00 | Revolvers and pistols, other than those of heading 93.03 or 93.04. | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 93.03 | Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns). | | | | | | | | | | | | | | | | | | |
| 9303.10.00 | - Muzzle-loading firearms | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9303.20 | - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles: | | | | | | | | | | | | | | | | | | |
| 9303.20.10 | -- Hunting shotguns | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9303.20.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9303.30 | - Other sporting, hunting or target-shooting rifles: | | | | | | | | | | | | | | | | | | |
| 9303.30.10 | -- Hunting rifles | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9303.30.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9303.90.00 | - Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 93.04 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07. | | | | | | | | | | | | | | | | | | |
| 9304.00.10 | - Air guns, operating at a pressure of less than 7 kgf/cm2 | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9304.00.90 | - Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 93.05 | Parts and accessories of articles of headings 93.01 to 93.04. | | | | | | | | | | | | | | | | | | |
| 9305.10.00 | - Of revolvers or pistols | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| | - Of shotguns or rifles of heading 93.03: | | | | | | | | | | | | | | | | | | |
| 9305.21 | -- Shotgun barrels: | | | | | | | | | | | | | | | | | | |
| 9305.21.10 | --- Of hunting shotguns | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9305.21.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9305.29 | -- Other: | | | | | | | | | | | | | | | | | | |
| 9305.29.10 | --- Of hunting shotguns | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9305.29.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 9305.91.00 | -- Of military weapons of heading 93.01 | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9305.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 9305.99.10 | --- Of goods of subheading 9304.00.90 | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9305.99.90 | --- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------------|
| 93.06 | Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads. | | | | | | | | | | | | | | | | | | |
| | - Shotgun cartridges and parts thereof: air gun pellets: | | | | | | | | | | | | | | | | | | |
| 9306.21.00 | -- Cartridges | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9306.29.00 | -- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9306.30 | - Other cartridges and parts thereof: | | | | | | | | | | | | | | | | | | |
| 9306.30.10 | -- For revolvers and pistols of heading 93.02 | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9306.30.20 | -- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9306.30.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9306.90.00 | - Other | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 9307.00.00 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor. | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 94.01 | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof. | | | | | | | | | | | | | | | | | | |
| 9401.10.00 | - Seats of a kind used for aircraft | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9401.20.00 | - Seats of a kind used for motor vehicles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9401.30.00 | - Swivel seats with variable height adjustment | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9401.40.00 | - Seats other than garden seats or camping equipment, convertible into beds | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Seats of cane, osier, bamboo or similar materials:: | | | | | | | | | | | | | | | | | | |
| 9401.51.00 | -- Of bamboo or rattan | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 9401.59.00 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| | - Other seats, with wooden frames: | | | | | | | | | | | | | | | | | | |
| 9401.61.00 | -- Upholstered | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 9401.69.00 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| | - Other seats, with metal frames: | | | | | | | | | | | | | | | | | | |
| 9401.71.00 | -- Upholstered | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9401.79.00 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9401.80 | - Other seats: | | | | | | | | | | | | | | | | | | |
| 9401.80.10 | -- Baby walkers | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9401.80.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9401.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 9401.90.10 | -- Of aircraft seats | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9401.90.20 | -- Of baby walkers | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 9401.90.91 | --- Of goods of subheading 9401.20 or 9401.30 | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9401.90.99 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 94.02 | Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles. | | | | | | | | | | | | | | | | | | |
| 9402.10 | - Dentists', barbers' or similar chairs and parts thereof: | | | | | | | | | | | | | | | | | | |
| 9402.10.10 | -- Dentists' chairs and parts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9402.10.30 | -- Barbers' chairs and similar chairs and parts thereof | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9402.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9402.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 9402.90.10 | -- Furniture specially designed for medical, surgical or veterinary purposes and parts thereof | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9402.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 94.03 | Other furniture and parts thereof. | | | | | | | | | | | | | | | | | | |
| 9403.10.00 | - Metal furniture of a kind used in offices | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9403.20.00 | - Other metal furniture | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9403.30.00 | - Wooden furniture of a kind used in offices | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 9403.40.00 | - Wooden furniture of a kind used in the kitchen | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 9403.50.00 | - Wooden furniture of a kind used in the bedroom | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 9403.60.00 | - Other wooden furniture | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 10% | 10% | 5% | 3% |
| 9403.70.00 | - Furniture of plastics | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Furniture of other materials, including cane, osier, bamboo or similar materials: | | | | | | | | | | | | | | | | | | |
| 9403.81.00 | -- Of bamboo or rattan | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 9403.89.00 | -- Other | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 9403.90.00 | - Parts | 40% | 40% | 40% | 35% | 35% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 0% | 0% | 0% | 0% | 0% |
| 94.04 | Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eider-downs, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered. | | | | | | | | | | | | | | | | | | |
| 9404.10.00 | - Mattress supports | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Mattresses: | | | | | | | | | | | | | | | | | | |
| 9404.21.00 | -- Of cellular rubber or plastics, whether or not covered | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9404.29 | -- Of other materials: | | | | | | | | | | | | | | | | | | |
| 9404.29.10 | --- Mattress springs | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9404.29.20 | --- Other, hyperthermia / hypothermia type | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9404.29.90 | --- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9404.30.00 | - Sleeping bags | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9404.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 9404.90.10 | -- Quilts, bedspreads and mattress-protectors | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9404.90.90 | -- Other | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 94.05 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. | | | | | | | | | | | | | | | | | | |
| 9405.10 | - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: | | | | | | | | | | | | | | | | | | |
| 9405.10.20 | -- Surgical lamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.10.30 | -- Spotlights | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.20 | - Electric table, desk, bedside or floor-standing lamps: | | | | | | | | | | | | | | | | | | |
| 9405.20.10 | -- Surgical lamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.20.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.30.00 | - Lighting sets of a kind used for Christmas trees | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.40 | - Other electric lamps and lighting fittings: | | | | | | | | | | | | | | | | | | |
| 9405.40.10 | -- Surgical lamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.40.20 | -- Searchlights | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.40.40 | -- Spotlights | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.40.50 | -- Of a kind used for lighting public open spaces or thoroughfares | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.40.60 | -- Other exterior lighting | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.40.70 | -- Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships, or lighthouses, of base metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.40.80 | -- Pilot lamp assemblies for electro-thermic domestic appliances of heading 85.16 | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.40.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.50 | - Non-electrical lamps and lighting fittings: | | | | | | | | | | | | | | | | | | |
| | -- Of oil-burning type: | | | | | | | | | | | | | | | | | | |

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Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9405.50.11 | --- Of brass of a kind used for religious rites | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.50.19 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.50.40 | -- Hurricane lamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.50.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.60 | - Illuminated signs, illuminated name-plates and the like: | | | | | | | | | | | | | | | | | | |
| 9405.60.10 | -- Property protection warning signs, street name signs, road and traffic signs | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 9405.60.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.91 | - Parts: | | | | | | | | | | | | | | | | | | |
| 9405.91 | -- Of glass: | | | | | | | | | | | | | | | | | | |
| 9405.91.10 | --- For surgical lamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.91.20 | --- For spotlights | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.91.40 | --- Glass globes and chimneys for other lamps or lanterns | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.91.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.92 | -- Of plastics: | | | | | | | | | | | | | | | | | | |
| 9405.92.10 | --- For surgical lamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.92.20 | --- For spotlights | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.92.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 9405.99.10 | --- Lampshades of textile materials | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9405.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 94.06 | Prefabricated buildings. | | | | | | | | | | | | | | | | | | |
| 9406.00.10 | - Greenhouses fitted with mechanical or thermal equipment | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other prefabricated buildings: | | | | | | | | | | | | | | | | | | |
| 9406.00.92 | -- Of wood | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9406.00.94 | -- Of iron or steel | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9406.00.99 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 95.03 | Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds. | | | | | | | | | | | | | | | | | | |
| 9503.00.10 | - Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Dolls: | | | | | | | | | | | | | | | | | | |
| 9503.00.21 | -- Dolls, whether or not dressed | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Parts and accessories: | | | | | | | | | | | | | | | | | | |
| 9503.00.22 | --- Garments and garments accessories; footwear and headgear | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9503.00.29 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9503.00.30 | - Electric trains, including tracks, signals and other accessories therefor | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Reduced size ("scale") models and similar recreational models, working or not: | | | | | | | | | | | | | | | | | | |
| 9503.00.41 | -- Model aircraft assembly kits | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9503.00.49 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9503.00.50 | - Other construction sets and constructional toys, of materials other than plastics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9503.00.60 | - Stuffed toys representing animals or non-human creatures | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Puzzles of all kinds: | | | | | | | | | | | | | | | | | | |
| 9503.00.71 | -- Jigsaw or picture puzzles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9503.00.79 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |
| 9503.00.91 | -- Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets ; toy counting frames (abaci); toy sewing machines; toy typewriters | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9503.00.92 | -- Skipping ropes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9503.00.93 | -- Marbles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9503.00.99 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 95.04 | Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment. | | | | | | | | | | | | | | | | | | |
| 9504.10.00 | - Video games of a kind used with a television receiver | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 9504.20 | - Articles and accessories for billiards of all kinds: | | | | | | | | | | | | | | | | | | |
| 9504.20.20 | -- Tables for billiards of all kinds | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 9504.20.90 | -- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 9504.30.00 | - Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 40% | 30% | 30% | 20% | 20% | 10% | 10% | 5% | 3% |
| 9504.40.00 | - Playing cards | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 9504.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 9504.90.10 | -- Bowling requisites of all kinds | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 9504.90.20 | -- Darts and parts and accessories of darts | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | -- Gambling equipment and paraphernalia: | | | | | | | | | | | | | | | | | | |
| 9504.90.31 | --- Tables designed for use with casino games | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 9504.90.39 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 9504.90.91 | --- Tables designed for games | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 9504.90.99 | --- Other | 30% | 30% | 30% | 30% | 30% | 25% | 25% | 20% | 20% | 10% | 10% | 5% | 5% | 0% | 0% | 0% | 0% | 0% |
| 95.05 | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes. | | | | | | | | | | | | | | | | | | |
| 9505.10.00 | - Articles for Christmas festivities | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 9505.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 95.06 | Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools. | | | | | | | | | | | | | | | | | | |
| | - Snow-skis and other snow-ski equipment: | | | | | | | | | | | | | | | | | | |
| 9506.11.00 | -- Skis | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.12.00 | -- Ski-fastenings (ski-bindings) | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.19.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Water-skis, surf-boards, sailboards and other water-sport equipment: | | | | | | | | | | | | | | | | | | |
| 9506.21.00 | -- Sailboards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.29.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Golf clubs and other golf equipment: | | | | | | | | | | | | | | | | | | |
| 9506.31.00 | -- Clubs, complete | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.32.00 | -- Balls | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.39.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.40 | - Articles and equipment for table-tennis | | | | | | | | | | | | | | | | | | |
| 9506.40.10 | -- Tables | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.40.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Tennis, badminton or similar rackets, whether or not strung: | | | | | | | | | | | | | | | | | | |
| 9506.51.00 | -- Lawn-tennis rackets, whether or not strung | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.59.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Balls, other than golf balls and table-tennis balls: | | | | | | | | | | | | | | | | | | |
| 9506.61.00 | -- Lawn-tennis balls | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.62.00 | -- Inflatable | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.69.00 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.70.00 | - Ice skates and roller skates, including skating boots with skates attached | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | |

**Annex 1
Schedule of Tariff Commitments
Lao PDR**

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9506.91.00 | -- Articles and equipment for general physical exercise, gymnastics or athletics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 9506.99.20 | --- Bows and arrows for archery; crossbows | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.99.30 | --- Nets, cricket pads and shin guards | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.99.50 | -- Other articles and equipment for football, field hockey, tennis, badminton, deck tennis, volleyball, basketball or cricket | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9506.99.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 95.07 | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites. | | | | | | | | | | | | | | | | | | |
| 9507.10.00 | - Fishing rods | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9507.20.00 | - Fish-hooks, whether or not snelled | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9507.30.00 | - Fishing reels | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9507.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 95.08 | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres. | | | | | | | | | | | | | | | | | | |
| 9508.10.00 | - Travelling circuses and travelling menageries | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9508.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.01 | Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding). | | | | | | | | | | | | | | | | | | |
| 9601.10.00 | - Worked ivory and articles of ivory | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 9601.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 9601.90.10 | -- Worked mother-of-pearl or tortoise-shell and articles of the foregoing | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 9601.90.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 96.02 | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin. | | | | | | | | | | | | | | | | | | |
| 9602.00.10 | - Gelatin capsules for pharmaceutical products | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9602.00.20 | - Cigar or cigarette cases, tobacco jars and household ornamental articles | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9602.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.03 | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees). | | | | | | | | | | | | | | | | | | |
| 9603.10 | - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles: | | | | | | | | | | | | | | | | | | |
| 9603.10.10 | -- Brushes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| 9603.10.20 | -- Brooms | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: | | | | | | | | | | | | | | | | | | |
| 9603.21.00 | -- Tooth brushes, including dental-plate brushes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9603.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9603.30.00 | - Artists' brushes, writing brushes and similar brushes for the application of cosmetics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9603.40.00 | - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9603.50.00 | - Other brushes constituting parts of machines, appliances or vehicles | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9603.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 9603.90.10 | -- Prepared knots and tufts for broom or brush making | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9603.90.20 | - - Hand-operated mechanical floor sweepers, not motorised | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9603.90.40 | -- Other brushes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 5% | 5% | 3% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 9603.90.92 | -- - Parts for goods of subheading 9603.90.20 | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9603.90.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.04 | Hand sieves and hand riddles. | | | | | | | | | | | | | | | | | | |
| 9604.00.10 | - Of metal | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9604.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.05 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | | | | | | | | | | | | | | | | | | |
| 9605.00.10 | - Personal toilet sets | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9605.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.06 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks. | | | | | | | | | | | | | | | | | | |
| 9606.10.00 | - Press-fasteners, snap-fasteners and press-studs and parts therefor | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Buttons: | | | | | | | | | | | | | | | | | | |
| 9606.21.00 | -- Of plastics, not covered with textile material | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9606.22.00 | -- Of base metal, not covered with textile material | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9606.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9606.30.00 | - Button moulds and other parts of buttons; button blanks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.07 | Slide fasteners and parts thereof. | | | | | | | | | | | | | | | | | | |
| | - Slide fasteners: | | | | | | | | | | | | | | | | | | |
| 9607.11.00 | -- Fitted with chain scoops of base metal | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9607.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9607.20.00 | - Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.08 | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09. | | | | | | | | | | | | | | | | | | |
| 9608.10 | - Ball point pens: | | | | | | | | | | | | | | | | | | |
| 9608.10.10 | -- Of plastics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9608.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9608.20.00 | - Felt tipped and other porous-tipped pens and markers | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | - Fountain pens, stylograph pens and other pens: | | | | | | | | | | | | | | | | | | |
| 9608.31.00 | -- Indian ink drawing pens | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9608.39 | -- Other: | | | | | | | | | | | | | | | | | | |
| 9608.39.10 | --- Fountain pens | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 9608.39.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 9608.40.00 | - Propelling or sliding pencils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9608.50.00 | - Sets of articles from two or more of the foregoing subheadings | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9608.60 | - Refills for ball point pens, comprising the ball point and ink-reservoir: | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9608.60.10 | -- Of plastics | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9608.60.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9608.91 | -- Other: | | | | | | | | | | | | | | | | | | |
| 9608.91 | -- Pen nibs and nib points: | | | | | | | | | | | | | | | | | | |
| 9608.91.10 | --- Of gold or gold-plated | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9608.91.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9608.99 | -- Other: | | | | | | | | | | | | | | | | | | |
| 9608.99.10 | --- Duplicating stylos | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9608.99.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.09 | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks. | | | | | | | | | | | | | | | | | | |
| 9609.10 | - Pencils and crayons, with lead encased in a rigid sheath: | | | | | | | | | | | | | | | | | | |
| 9609.10.10 | -- Black pencils | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9609.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9609.20.00 | - Pencil leads, black or coloured | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9609.90 | -- Other: | | | | | | | | | | | | | | | | | | |
| 9609.90.10 | --- Slate pencils for school slates | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9609.90.30 | --- Pencils and crayons other than those of subheading 9609.10 | 20% | 20% | 20% | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9609.90.90 | --- Other | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 20% | 10% | 10% | 5% | 3% |
| 96.10 | Slates and boards, with writing or drawing surfaces, whether or not framed. | | | | | | | | | | | | | | | | | | |
| 9610.00.10 | - School slates | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9610.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9611.00.00 | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.12 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes. | | | | | | | | | | | | | | | | | | |
| 9612.10 | - Ribbons: | | | | | | | | | | | | | | | | | | |
| 9612.10.10 | -- Of textile fabric | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9612.10.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% |
| 9612.20.00 | - Ink-pads | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.13 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. | | | | | | | | | | | | | | | | | | |
| 9613.10 | - Pocket lighters, gas fuelled, non-refillable: | | | | | | | | | | | | | | | | | | |
| 9613.10.10 | -- Of plastics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9613.10.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9613.20 | - Pocket lighters, gas fuelled, refillable: | | | | | | | | | | | | | | | | | | |
| 9613.20.10 | -- Of plastics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9613.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9613.80 | - Other lighters: | | | | | | | | | | | | | | | | | | |
| 9613.80.10 | -- Piezo-electric lighters for stoves and ranges | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9613.80.20 | -- Cigarette lighters or table lighters of plastics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9613.80.30 | -- Cigarette lighters or table lighters, other than of plastics | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9613.80.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9613.90 | - Parts: | | | | | | | | | | | | | | | | | | |
| 9613.90.10 | -- Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9613.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.14 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. | | | | | | | | | | | | | | | | | | |

Annex 1
Schedule of Tariff Commitments
Lao PDR

| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|--------------|---|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9614.00.10 | - Roughly shaped blocks of wood or root for the manufacture of pipes | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9614.00.90 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.15 | Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof. | | | | | | | | | | | | | | | | | | |
| | - Combs, hair-slides and the like: | | | | | | | | | | | | | | | | | | |
| 9615.11 | -- Of hard rubber or plastics: | | | | | | | | | | | | | | | | | | |
| 9615.11.10 | -- - Hair slides and the like | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9615.11.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9615.19 | -- Other: | | | | | | | | | | | | | | | | | | |
| 9615.19.10 | -- - Hair slides and the like | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9615.19.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9615.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | -- Decorative hair pins: | | | | | | | | | | | | | | | | | | |
| 9615.90.11 | --- Of aluminium | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9615.90.12 | --- Of iron or steel | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9615.90.19 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9615.90.20 | -- Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| | -- Other: | | | | | | | | | | | | | | | | | | |
| 9615.90.91 | --- Of aluminium | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9615.90.92 | --- Of iron or steel | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9615.90.99 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.16 | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations. | | | | | | | | | | | | | | | | | | |
| 9616.10 | - Scent sprays and similar toilet sprays, and mounts and heads therefor: | | | | | | | | | | | | | | | | | | |
| 9616.10.10 | -- Sprays | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9616.10.20 | -- Mounts and heads of sprays | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9616.20.00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 96.17 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners. | | | | | | | | | | | | | | | | | | |
| 9617.00.10 | - Vacuum flasks and other vacuum vessels | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9617.00.20 | - Parts | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9618.00.00 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing. | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 8% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 97.01 | Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques. | | | | | | | | | | | | | | | | | | |
| 9701.10.00 | - Paintings, drawings and pastels | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 9701.90 | - Other: | | | | | | | | | | | | | | | | | | |
| 9701.90.10 | -- Of cut flowers, flower buds, foliage, branches or other parts of plants; of plastics, paper or base metal | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 0% | 0% |
| 9701.90.20 | -- Of natural cork | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9701.90.90 | --- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9702.00.00 | Original engravings, prints and lithographs. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9703.00.00 | Original sculptures and statuary, in any material. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 97.04 | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07. | | | | | | | | | | | | | | | | | | |
| 9704.00.10 | - Postage or revenue stamps | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |
| 9704.00.90 | - Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 3% | 2% | 0% | 0% | 0% | 0% | 0% |

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| HS Code | Description | Base Rate (MFN 2005) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 and subsequent years |
|------------|--|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|---------------------------|
| 9705.00.00 | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| 9706.00.00 | Antiques of an age exceeding one hundred years. | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |

"U" (Unbound) means that there are no tariff commitments under AANZFTA for this particular tariff line.