

**TRADE AGREEMENT**  
**BETWEEN**  
**THE GOVERNMENT OF THE LAO PEOPLE'S DEMOCRATIC REPUBLIC**  
**AND**  
**THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIET NAM**

The Government of the Lao People's Democratic Republic and the Government of the Socialist Republic of Viet Nam (hereinafter referred to as the Contracting Parties);

Desiring to reinforce and further expand the economic and trade relations between the two countries on the principles of equality, mutual benefits and special friendship and solidarity of the Lao PDR and Viet Nam;

Recalling that the Contracting Parties are WTO members and reaffirming that this Agreement shall have no impacts on rights and obligations of each Party in accordance with pacts, agreements and other documents which are relevant to or signed under the auspices of WTO;

Recalling Trade Agreements signed between the two countries with a view to establishing a strategic trade cooperation framework towards deeper economic integration between the Contracting Parties;

Have agreed as follows:

**Chapter 1**

**Objectives and Principles**

**Article 1**

**Objectives**

This Agreement reinforces and enhances the special friendship and comprehensive cooperation, promotes market access for goods and services and creates stable, sustainable and long-term development connectivity between the two countries.

**Article 2**

**Principles**

1. This Agreement creates the legal framework for trade relations between the two countries in accordance with the respective laws, regulations and policies of

each country based on the principles of equality, mutual benefit and further promotion of the special Lao PDR - Viet Nam friendship and solidarity.

2. This Agreement aims at creating the maximum facilitation for exports and imports of goods and services between the two countries and acts as a framework agreement setting directions for relevant trade and service activities.

3. With this Agreement, the Contracting Parties are committed to extending special preferential treatment of trade in goods and services to each other.

## **Chapter 2**

### **Market Access**

#### **Article 3**

##### **Trade in goods**

1. The Contracting Parties shall remove customs duties on all goods originating from each Party in accordance with criteria specified in Form S under the Arrangement on the Rules of origin applied to the goods eligible for Laos – Viet Nam Preferential tariff treatment, except for those listed in Annexes attached to this Agreement. The Annexes will be extended automatically unless there is notification from either party.

2. The list of goods under Annexes (1a, 2a, 1b, 2b, and 3) attached to this Agreement shall be classified based on the Asean Harmonized Tariff Nomenclature (AHTN) 2012.

3. The Contracting Parties shall not apply non-tariff measures inconsistent with WTO rules to goods imported and originated from the other side.

4. Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994.

5. The Contracting Parties shall not issue or maintain any form of subsidy for exports unless in conformity with WTO obligations.

#### **Article 4**

##### **Trade in Services**

1. Recognizing the growing importance of trade in services for the growth and development of both countries and taking into account the different level of economic development of the two countries, each Contracting Party will progressively reduce or eliminate existing restrictive measures against services and service suppliers of the other Contracting Party in line with its trade and financial needs.

2. At the request of either Party, the Contracting Parties may, through consultation, pursue further liberalization of trade in services between them.

### **Chapter 3:**

#### **Trade Facilitation**

##### **Article 5**

##### **Customs Procedures**

1. The Contracting Parties shall ensure the stability, predictability, transparency of customs procedures and create favourable conditions for trade through accelerating the customs clearance process for exports and imports of each country.
2. The customs authorities of both Parties shall conduct periodical review to further simplify customs procedures with a view to promoting bilateral trade between the two countries.
3. For the purpose of risk management, rapid clearance will be applied for low-risk goods and physical inspection will be focused on high-risk goods.
4. The Contracting Parties agree to enhance IT application in customs procedures and post-clearance audit and to coordinate in collecting customs statistical data.
5. Both Parties agree to implement “single stop inspection” model for exports and imports clearance at Lao Bao – Dan Sa Vanh pair of border gates and consider replication of the model at all competent international pairs of border gates in due course .

##### **Article 6.**

##### **Payment and Transfers**

1. All payment related to trade in goods or services between the two countries shall be made by domestic currency of each country or freely convertible foreign currency, in line with foreign currency management laws and regulations of each country and payment and settlement agreements between the two countries.
2. All payment or transactions shall be consistent with the respective laws and regulations of each country.
3. The Contracting Parties agree to create favourable conditions for the operation of commercial banks of the Lao PDR and Viet Nam in two countries in order to provide effective support for the business community of both countries.

## **Chapter 4:**

### **Border Trade**

#### **Article 7.**

#### **Border Trade Agreement**

1. In order to enhance border trade and improve living standards of residents of both countries and contribute to strengthening bilateral trade, the Contracting Parties shall discuss, agree and sign an agreement within 2015 to create the most favourable conditions for border trade and exchange of goods within border areas.

2. Preferential import tariff treatment for sugar and goods requested by the Lao PDR will be considered and embodied by Viet Nam under the Border Trade Agreement.

#### **Article 8.**

#### **Anti-smuggling Cooperation**

The Contracting Parties shall coordinate in sharing information, formulating joint work plans and cooperating in fighting smuggling, especially in border provinces of both countries.

## **Chapter 5:**

### **Trade Promotion**

#### **Article 9**

#### **Cooperation in Trade Promotion**

1. The Contracting Parties shall enhance cooperation in organizing trade promotion activities such as trade fairs, exhibitions, seminars, business matching and exchange experiences in trade promotion.

2. The Contracting Parties shall regularly exchange economic and trade information, consult each other on measures and policies to boost trade in conformity with the laws, mutual interests of both countries and international legal provisions.

#### **Article 10**

#### **E-commerce Publication**

The Contracting Parties will enhance publication and guidance on the use and development of e-commerce and take efforts in protecting consumers in e-commerce.

## **Chapter 6.**

### **Implementation Arrangements**

#### **Article 11**

##### **Support in the Integration Processes**

The Contracting Parties will exchange information, knowledge and experiences and support each other's position and viewpoints in international and regional economic and trade fora.

#### **Article 12**

##### **Common Exceptions**

No terms in this Agreement can prevent each Party from implementing measures to protect national security or artifacts with historical, cultural and fine arts values or other necessary measures to protect social morals, health of people, animals and plants on land and aquatic biodiversities and to ensure environmental protection in accordance with Article XX and Article XXI of GATT 1994.

#### **Article 13**

##### **Implementing Agencies**

The Ministry of Industry and Commerce of the Lao PDR and the Ministry of Industry and Trade of Viet Nam are focal agencies in coordinating with relevant Ministries to implement this Agreement.

#### **Article 14**

##### **Dispute Resolution**

All differences in interpreting or implementing this Agreement shall be solved through amicable consultation by Contracting Parties in the spirit of solidarity and constructiveness.

#### **Article 15**

##### **Annexes**

The Annexes attached to this Agreement form an integral part of this Agreement.

#### **Article 16**

##### **Validity and Entry into force**

1. This Agreement shall enter into force sixty (60) days following the date of receiving notification, through diplomatic channel, upon completing internal formalities for the entry into force of this Agreement.

2. This Agreement replaces the Trade Agreement signed by the Government of the Lao People's Democratic Republic and the Government of the Socialist Republic of Viet Nam on the 9<sup>th</sup> March 1998 in Vientiane and the Arrangement between the Government of the Lao People's Democratic Republic and the Government of the Socialist Republic of Viet Nam on the Preferential Tariff signed on the 1<sup>st</sup> December 2011 in Vientiane.

3. This Agreement will take legal effects in 5 years from the date of entry into force and shall be automatically extended every three years. This Agreement will terminate its effects three (3) months after either Party notify the other Party, through diplomatic channel, of the intention of terminating the Agreement.

4. When this Agreement terminates its validity, its provisions will still be applied for unfinished contracts signed within its period of validity.

5. This Agreement can be revised or supplemented with written consent of the Contracting Parties. Revisions and amendments are an indispensable part of this Agreement and shall enter into force in accordance with the Item 1 of this Article.

Done at Vientiane Capital on the 3<sup>rd</sup> March 2015, in duplicate in Lao, Vietnamese and English languages. All texts being equally authentic. In case of any divergence in the interpretation or application of the present Agreement, the English text shall prevail.

**FOR THE GOVERNMENT OF  
THE LAO PEOPLE'S  
DEMOCRATIC REPUBLIC**



**KHEMMANI PHOLSENA**

**MINISTER OF INDUSTRY  
AND COMMERCE**

**FOR THE GOVERNMENT OF  
THE SOCIALIST REPUBLIC OF  
VIET NAM**



**VU HUY HOANG**

**MINISTER OF INDUSTRY  
AND TRADE**



## ANNEX 1a

Goods originating from the Socialist Republic of Viet Nam, **being granted by Lao PDR with a 50% reduction on import tariff compared to that of ATIGA** when exported to the Lao PDR, are as follows:

No	AHTN 2012	Description
	0106	<b>Other live animals.</b>
		- Mammals:
01	0106.19.00	- - Other
02	0106.20.00	- Reptiles (including snakes and turtles)
		- Birds:
03	0106.31.00	- - Birds of prey
04	0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)
05	0106.33.00	- - Ostriches; emus ( <i>Dromaius novaehollandiae</i> )
06	0106.39.00	- - Other
		- Insects:
07	0106.41.00	- - Bees
08	0106.49.00	- - Other
09	0106.90.00	- Other
	0203	<b>Meat of swine, fresh, chilled or frozen.</b>
		- Fresh or chilled:
10	0203.11.00	- - Carcasses and half-carcasses
11	0203.12.00	- - Hams, shoulders and cuts thereof, with bone in
12	0203.19.00	- - Other
		- Frozen:
13	0203.21.00	- - Carcasses and half-carcasses
14	0203.22.00	- - Hams, shoulders and cuts thereof, with bone in
15	0203.29.00	- - Other
	02.01	<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>
		- Meat of swine:
16	0210.11.00	- - Hams, shoulders and cuts thereof, with bone in
17	0210.12.00	- - Bellies (streaky) and cuts thereof

	0210.19	- - Other:
18	0210.19.30	- - - Bacon or boneless hams
19	0210.19.90	- - - Other
20	0210.20.00	- Meat of bovine animals
		- Other, including edible flours and meals of meat or meat offal:
21	0210.91.00	- - Of primates
	0210.92	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia):
22	0210.92.10	- - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)
23	0210.92.90	- - - Other
24	0210.93.00	- - Of reptiles (including snakes and turtles)
	0210.99	- - Other:
25	0210.99.10	- - - Freeze dried chicken dice
26	0210.99.20	- - - Dried pork skin
27	0210.99.90	- - - Other

**Note:**

1. All products listed above are based on the AHTN 2012 of Lao PDR Tariff Lines
2. Certificate of Origin issued for the exportation of goods listed above shall be the Certificate of Origin Form S



## ANNEX 2a

Goods originating from the Socialist Republic of Viet Nam, **being exempt from Lao PDR's tariff removal**, are as follows:

No	AHTN 2012	Description
	0507	<b>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.</b>
	0507.10	- Ivory; ivory powder and waste:
01	0507.10.10	- - Rhinoceros horns; ivory powder and waste
02	0507.10.90	- - Other
	0507.90	- Other:
03	0507.90.10	- - Horns, antlers, hooves, nails, claws and beaks
04	0507.90.20	- - Tortoise-shell
05	0507.90.90	- - Other
	1207	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>
		- Other:
06	1207.91.00	- - Poppy seeds
	1211	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.
	1211.30	- Coca leaf:
07	1211.30.10	- - In cut, crushed or powdered form
08	1211.30.90	- - Other
09	1211.40.00	- Poppy straw
	1211.90	- Other:
		- - Of a kind used primarily in pharmacy:
10	1211.90.11	- - - Cannabis, in cut, crushed or powdered form
11	1211.90.12	- - - Cannabis, in other forms
12	1211.90.14	- - - Other, in cut, crushed or powdered form
	1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).
	1301.90	- Other:

13	1301.90.30	- - Cannabis resins
	1302	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:
14	1302.11.10	- - - Pulvis opii
15	1302.11.90	- - - Other
	2921	Amine-function compounds.
		- Aromatic monoamines and their derivatives; salts thereof:
16	2921.46.00	- - Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof
	2939	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	- - 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:
17	2939.11.10	- - - Concentrates of poppy straw and salts thereof
18	2939.11.90	- - - Other
19	2939.19.00	- - Other
		- Other:
	2939.91	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof:
20	2939.91.10	- - - Cocaine and its derivatives
21	2939.91.90	- - - Other
22	3601.00.00	Propellent powders.
23	3602.00.00	Prepared explosives, other than propellent powders.
	3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.
24	3603.00.10	- Semi-fuses; elemented caps; signal tubes
25	3603.00.20	- Safety fuses or detonating fuses
26	3603.00.90	- Other
	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.

27	3604.10.00	- Fireworks
	3604.90	- Other:
28	3604.90.20	- - Miniature pyrotechnic munitions and percussion caps for toys
29	3604.90.30	- - Signalling flares or rockets
30	3604.90.90	- - Other
	8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.
31	8401.10.00	- Nuclear reactors
32	8401.20.00	- Machinery and apparatus for isotopic separation, and part thereof
33	8401.30.00	- Fuel elements (cartridges), non-irradiated
34	8401.40.00	- Parts of nuclear reactors
35	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.
36	8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.
	8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.
		- Helicopters:
37	8802.11.00	- - Of an unladen weight not exceeding 2,000 kg
38	8802.12.00	- - Of an unladen weight exceeding 2,000 kg
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:
39	8802.20.10	- - Aeroplanes
40	8802.20.90	- - Other
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:
41	8802.30.10	- - Aeroplanes
42	8802.30.90	- - Other
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:
43	8802.40.10	- - Aeroplanes
44	8802.40.90	- - Other
45	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
	8803	Parts of goods of heading 88.01 or 88.02.
46	8803.10.00	- Propellers and rotors and parts thereof
47	8803.20.00	- Under-carriages and parts thereof
48	8803.30.00	- Other parts of aeroplanes or helicopters

	8803.90	- Other:
49	8803.90.10	- - Of telecommunications satellites
50	8803.90.20	- - Of balloons, gliders or kites
51	8803.90.90	- - Other
	8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.
52	8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof
		- Ground flying trainers and parts thereof:
53	8805.21.00	- - Air combat simulators and parts thereof
	8805.29	- - Other:
54	8805.29.10	- - - Ground flying trainers
55	8805.29.90	- - - Other
	9301	Military weapons, other than revolvers, pistols and the arms of heading 93.07.
56	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)
57	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors
58	9301.90.00	- Other
59	9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.
	9303	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).
60	9303.10.00	- Muzzle-loading firearms
61	9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles
62	9303.30.00	- Other sporting, hunting or target-shooting rifles
63	9303.90.00	- Other
	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.
64	9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm <sup>2</sup>
65	9304.00.90	- Other
	9305	Parts and accessories of articles of headings 93.01 to 93.04.
66	9305.10.00	- Of revolvers or pistols
67	9305.20.00	- Of shotguns or rifles of heading 93.03
		- Other:

		-- Of military weapons of heading 93.01:
68	9305.91.10	--- Of leather or textile material
69	9305.91.90	--- Other
		-- Other:
		--- Of goods of subheading 9304.00.90:
70	9305.99.11	---- Of leather or textile material
71	9305.99.19	---- Other
		--- Other:
72	9305.99.91	---- Of leather or textile material
73	9305.99.99	---- Other
	9306	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:
74	9306.21.00	-- Cartridges
75	9306.29.00	-- Other
		- Other cartridges and parts thereof:
		-- For revolvers and pistols of heading 93.02 :
76	9306.30.11	--- .22 calibre cartridges
77	9306.30.19	--- Other
78	9306.30.20	-- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof
		-- Other:
79	9306.30.91	--- .22 calibre cartridges
80	9306.30.99	--- Other
81	9306.90.00	- Other
82	9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.
		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).
83	9601.10.00	- Worked ivory and articles of ivory
	9601.90	- Other:
		-- Other:
84	9601.90.91	--- Cigar or cigarette cases, tobacco jars; ornamental articles
85	9601.90.99	--- Other

86	9705.00.00	Collections and collectors pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.
87	9706.00.00	Antiques of an age exceeding one hundred years.

**Note:**

1. All products listed above are based on the AHTN 2012 of Lao PDR Tariff Lines

## ANNEX 1b

Goods originating from the Lao People's Democratic Republic, **being granted by Viet Nam with a 50% reduction import tariff compared to that of ATIGA** when exported to the Socialist Republic of Vietnam, are as follows:

STT	AHTN 2012	Description
	04.07	<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>
		- Fertilised eggs for incubation :
		- Other fresh eggs:
1	0407.21.00	- - Of fowls of the species <i>Gallus domesticus</i>
	0407.29	- - Other:
2	0407.29.10	- - - Of ducks
3	0407.29.90	- - - Other
	0407.90	- Other:
4	0407.90.10	- - Of fowls of the species <i>Gallus domesticus</i>
5	0407.90.20	- - Of ducks
6	0407.90.90	- - Other
	10.06	<b>Rice.</b>
	1006.10	- Rice in the husk (paddy or rough):
7	1006.10.90	- - Other
	1006.20	- Husked (brown) rice:
8	1006.20.10	- - Thai Hom Mali rice
9	1006.20.90	- - Other
	17.01	<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>
		- Raw sugar not containing added flavouring or colouring matter:
10	1701.13.00	- - Cane sugar specified in Subheading Note 2 to this Chapter
11	1701.14.00	- - Other cane sugar
		- Other:
12	1701.91.00	- - Containing added flavouring or colouring matter
	1701.99	- - Other:
		- - - Refined sugar:
13	1701.99.11	----White
14	1701.99.19	----Other
15	1701.99.90	---Other

### **Note:**

1. All products listed above are based on the AHTN 2012 of Viet Nam Tariff Lines
2. Certificate of Origin issued for the exportation of goods listed above shall be the Certificate of Origin Form S

## ANNEX 2b

Goods originating from the Lao People's Democratic Republic, **being exempt from Viet Nam's tariff removal**, are as follows:

STT	AHTN 2012	Description
	12.07	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>
		- Other:
1	1207.91.00	- - Poppy seeds
	13.02	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>
		- Vegetable saps and extracts:
	1302.11	- - Opium:
2	1302.11.10	- - - Pulvis opii
3	1302.11.90	- - - Other
	24.01	<b>Unmanufactured tobacco; tobacco refuse.</b>
	2401.10	- Tobacco, not stemmed/stripped:
4	2401.10.10	- - Virginia type, flue-cured
5	2401.10.20	- - Virginia type, other than flue-cured
6	2401.10.40	- - Burley type
7	2401.10.50	- - Other, flue-cured
8	2401.10.90	- - Other
	2401.20	- Tobacco, partly or wholly stemmed/stripped:
9	2401.20.10	- - Virginia type, flue-cured
10	2401.20.20	- - Virginia type, other than flue-cured
11	2401.20.30	- - Oriental type
12	2401.20.40	- - Burley type
13	2401.20.50	- - Other, flue-cured
14	2401.20.90	- - Other
	2401.30	- Tobacco refuse:
15	2401.30.10	- - Tobacco stems
16	2401.30.90	- - Other
	24.02	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>
17	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco
	2402.20	- Cigarettes containing tobacco:
18	2402.20.10	- - Beedies
19	2402.20.20	- - Clove cigarettes
20	2402.20.90	- - Other
	2402.90	- Other:
21	2402.90.10	- - Cigars, cheroots and cigarillos of tobacco substitutes



22	2402.90.20	-- Cigarettes of tobacco substitutes
	24.03	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.</b>
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :
23	2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter
	2403.19	-- Other:
		--- Packed for retail sale :
24	2403.19.11	---- Ang Hoon
25	2403.19.19	---- Other
26	2403.19.20	--- Other manufactured tobacco for the manufacture of cigarettes
27	2403.19.90	--- Other
		- Other:
	2403.91	-- “Homogenised” or “reconstituted” tobacco:
28	2403.91.10	--- Packed for retail sale
29	2403.91.90	--- Other
	2403.99	-- Other:
30	2403.99.10	--- Tobacco extracts and essences
31	2403.99.30	--- Manufactured tobacco substitutes
32	2403.99.40	--- Snuff, whether or not dry
33	2403.99.50	--- Chewing and sucking tobacco
34	2403.99.90	--- Other
	2709.00	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>
35	2709.00.20	- Condensates
	27.10	<b>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.</b>
		- 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 those containing biodiesel and other than waste oils :
	2710.12	-- Light oils and preparations :
		--- Motor spirit :
36	2710.12.11	---- Of RON 97 and above, leaded
37	2710.12.12	---- Of RON 97 and above, unleaded
38	2710.12.13	---- Of RON 90 and above, but below RON 97, leaded
39	2710.12.14	---- Of RON 90 and above, but below RON 97, unleaded
40	2710.12.15	---- Other, leaded

41	2710.12.16	----- Other, unleaded
42	2710.12.20	--- Aviation spirit, not of a kind used as jet fuel
43	2710.12.30	--- Tetrapropylene
44	2710.12.40	--- White spirit
45	2710.12.50	--- Low aromatic solvents containing by weight less than 1% aromatic content
46	2710.12.60	--- Other solvent spirits
47	2710.12.70	--- Naphtha, reformates and other preparations of a kind used for blending into motor spirits
48	2710.12.80	--- Other alpha olefins
49	2710.12.90	--- Other
	2710.19	-- Other:
50	2710.19.20	--- Topped crudes
51	2710.19.30	--- Carbon black feedstock
		--- Lubricating oils and greases:
52	2710.19.41	----- Lubricating oil feedstock
53	2710.19.42	----- Lubricating oils for aircraft engines
54	2710.19.43	----- Other lubricating oils
55	2710.19.44	----- Lubricating greases
56	2710.19.50	--- Hydraulic brake fluid
57	2710.19.60	--- Transformer and circuit breakers oils
		--- Diesel fuel; fuel oils:
58	2710.19.71	----- Automotive diesel fuel
59	2710.19.72	----- Other diesel fuels
60	2710.19.79	----- Fuel oils
61	2710.19.81	--- Aviation turbine fuel (jet fuel) having a flash point of 23° C or more
62	2710.19.82	--- Aviation turbine fuel (jet fuel) having a flash point of less than 23° C
63	2710.19.83	--- Other kerosene
64	2710.19.89	--- Other medium oils and preparations
65	2710.19.90	--- Other
66	2710.20.00	- 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, containing biodiesel, other than waste oils
		- Waste oils:
67	2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)
68	2710.99.00	-- Other
	<b>3006</b>	<b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>

	3006.92	-- Waste pharmaceuticals:
69	3006.92.10	--- Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases
70	3006.92.90	--- Other
	<b>3604</b>	<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</b>
71	3604.10.00	- Fireworks
72	3604.90.20	- - Miniature pyrotechnic munitions and percussion caps for toys
73	3604.90.30	- - Signalling flares or rockets
74	3604.90.90	- - Other
	<b>3825</b>	<b>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.</b>
75	3825.10.00	- Municipal waste
76	3825.20.00	- Sewage sludge
77	3825.30.10	- - Syringes, needles, cannulae and the like
78	3825.30.90	- - Other
79	3825.41.00	- - Halogenated
80	3825.49.00	- - Other
81	3825.50.00	- Wastes of metal pickling liquors hydraulic fluids, brake fluids and anti-freeze fluids
		- Other wastes from chemical or allied industries:
82	3825.61.00	- - Mainly containing organic constituents
83	3825.69.00	- - Other
84	3825.90.00	- Other
85	4012.19.20	--- of a kind used for bicycle;
86	4012.19.30	--- Of a kind used on machinery of heading 84.29 or 84.30
87	4012.19.40	--- Of a kind used on other vehicles of Chapter 87
88	4012.19.90	--- Other
	4012.20	- Used pneumatic tyres:
89	4012.20.10	- - Of a kind used on motor cars (including station wagons, racing cars)
		- - Of a kind used on buses or lorries:
90	4012.20.21	--- Of a width not exceeding 450 mm
91	4012.20.29	--- Other
92	4012.20.30	- - Of a kind used on aircraft
93	4012.20.40	- - Of a kind used on motorcycles
94	4012.20.50	- - Of a kind used on bicycles
95	4012.20.60	- - Of a kind used on machinery of heading 84.29 or 84.30
96	4012.20.70	- - Of a kind used on other vehicles of Chapter 87
		- - Other:
97	4012.20.91	--- Buffed tyres
98	4012.20.99	--- Other

	4012.90	- Other:
		-- Solid tyres:
99	4012.90.14	--- Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm
100	4012.90.15	--- Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09
101	4012.90.16	--- Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm
102	4012.90.19	--- Other
		-- Cushion tyres:
103	4012.90.21	--- Of a width not exceeding 450 mm
104	4012.90.22	--- Of a width exceeding 450 mm
105	4012.90.70	-- Replaceable tyre treads of a width not exceeding 450 mm
106	4012.90.80	-- Tyre flaps
107	4012.90.90	-- Other
	<b>8702</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):
108	8702.10.81	--- g.v. w of at least 6 t but not exceeding 18 t
109	8702.10.89	---- Other
110	8702.10.90	--- Other
	8702.90	- Other:
		-- Completely Knocked Down:
111	8702.90.92	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)
		--- For the transport of 30 persons or more:
112	8702.90.94	---- Other
113	8702.90.95	-- Other motor coaches, buses or minibuses
114	8702.90.99	--- Other
	<b>8703</b>	<b>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.</b>
	8703.21	-- Of a cylinder capacity not exceeding 1,000 cc:
115	8703.21.24	----- Four-wheel drive

116	8703.21.29	----- Other
117	8703.21.91	---- Ambulances
118	8703.21.92	---- Cars with interiors are designed as apartments (Motor-homes)
119	8703.21.99	---- Other
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
120	8703.22.19	---- Other
121	8703.22.91	---- Ambulances
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:
122	8703.23.40	---- Cars with interiors are designed as apartments (Motor-homes)
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:
123	8703.23.61	---- Of a cylinder capacity not exceeding 1,800 cc
124	8703.23.62	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
125	8703.23.63	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
126	8703.23.64	---- Of a cylinder capacity exceeding 2,500 cc
		--- Other cars, Completely Knocked Down
127	8703.23.91	---- Of a cylinder capacity not exceeding 1,800 cc
128	8703.23.92	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc
129	8703.23.93	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc
130	8703.23.94	---- Of a cylinder capacity exceeding 2,500 cc
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:
		--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:
131	8703.31.19	---- Other
132	8703.31.50	--- Cars with interiors are designed as apartments (Motor-homes)
		--- Other vehicles, Completely Knocked Down:

133	8703.31.91	---- Four-wheel drive
134	8703.31.99	---- Other
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:
135	8703.32.52	----- Four-wheel drive
136	8703.32.53	----- Other
		---- Other:
137	8703.32.54	----- Four-wheel drive
138	8703.32.59	----- Other
139	8703.32.60	--- Cars with interiors are designed as apartments (Motor homes)
		--- Other vehicles, Completely Knocked Down:
		---- Of a cylinder capacity not exceeding 2,000 cc:
140	8703.32.92	----- Four-wheel drive
141	8703.32.93	----- Other
		---- Other:
142	8703.32.94	----- Four-wheel drive
143	8703.32.99	----- Other
	8703.90	-- Electrically-powered vehicles:
144	8703.90.70	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other
145	8703.90.90	--- Other
146	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.
	<b>8711</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>
	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:
		-- Completely Knocked Down:
147	8711.10.12	--- Mopeds and motorised bicycles
148	8711.10.13	--- Other motorcycles and motor scooters

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149	8711.10.19	- - - Other
		- - Other:
150	8711.10.92	- - - Mopeds and motorised bicycles
151	8711.10.93	- - - Other motorcycles and motor scooters
152	8711.10.99	- - - Other
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:
153	8711.20.10	- - Motocross motorcycles
154	8711.20.20	- - Mopeds and motorised bicycles
		- - Other, Completely Knocked Down:
		- - - Motorcycles (with or without side-cars), including motor scooters:
155	8711.20.39	- - - - Other
156	8711.20.49	- - - - Other
		- - Other:
		- - - Motorcycles (with or without side-cars), including motor scooters:
157	8711.20.51	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc
158	8711.20.52	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc
159	8711.20.59	- - - - Other
160	8711.20.90	- - - Other
	8711.90	- Other:
161	8711.90.51	- - - Electrically powered motorcycles
162	8711.90.52	- - - Other, of a cylinder capacity not exceeding 200cc
163	8711.90.53	- - - Other, of a cylinder capacity exceeding 200cc but not exceeding 500cc
164	8711.90.54	- - - Other, of a cylinder capacity exceeding 500cc
		- - Other:
165	8711.90.91	- - - Electrically powered motorcycles

166	8711.90.99	- - - Other
	93.01	<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>
167	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)
168	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors
169	9301.90.00	- Other
170	9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.
	93.03	<b>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).</b>
171	9303.10.00	- Muzzle-loading firearms
172	9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles
173	9303.30.00	- Other sporting, hunting or target-shooting rifles
174	9303.90.00	- Other
	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.
175	9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm <sup>2</sup>
176	9304.00.90	- Other
	93.05	<b>Parts and accessories of articles of headings 93.01 to 93.04.</b>
177	9305.10.00	- Of revolvers or pistols
178	9305.20.00	- Of shotguns or rifles of heading 93.03
		- Other:
	9305.91	- - Of military weapons of heading 93.01:
179	9305.91.10	- - - Of leather or textile material
180	9305.91.90	- - - Other
	9305.99	- - Other:
		- - - Of goods of subheading 9304.00.90:
181	9305.99.11	- - - - Of leather or textile material
182	9305.99.19	- - - - Other
		- - - Other:
183	9305.99.91	- - - - Of leather or textile material
184	9305.99.99	- - - - Other
	93.06	<b>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.</b>
		- Shotgun cartridges and parts thereof; air gun pellets:
185	9306.21.00	- - Cartridges
186	9306.29.00	- - Other
	9306.30	- Other cartridges and parts thereof:



### ANNEX 3

Goods originating in the Lao People's Democratic Republic, **subject to tariff quota of zero percent** each year when exported to the Socialist Republic of Viet Nam, are as follows:

1. The quota for tobacco stems is **3,000** tons, including:

No	HS Code	Description
	24.01	<b>Unmanufactured tobacco; tobacco refuse.</b>
	2401.10	- Tobacco, not stemmed/stripped:
1	2401.10.10	-- Virginia type, flue-cured
2	2401.10.20	-- Virginia type, other than flue-cured
3	2401.10.40	-- Burley type
4	2401.10.50	-- Other, flue-cured
5	2401.10.90	-- Other
	2401.20	- Tobacco, partly or wholly stemmed/stripped:
6	2401.20.10	-- Virginia type, flue-cured
7	2401.20.20	-- Virginia type, other than flue-cured
8	2401.20.30	-- Oriental type
9	2401.20.40	-- Burley type
10	2401.20.50	-- Other, flue-cured
11	2401.20.90	-- Other
	2401.30	- Tobacco refuse:
12	2401.30.10	-- Tobacco stems
13	2401.30.90	-- Other

2. The quota for rice commodities is **70,000** tons, including:

No	HS Code	Description
	10.06	<b>Rice.</b>
	1006.10	- Rice in the husk (paddy or rough):
1	1006.10.90	-- Other
	1006.20	- Husked (brown) rice:
2	1006.20.10	-- Thai Hom Mali rice
3	1006.20.90	-- Other

**Note:**

1. All products listed above are based on the AHTN 2012 of Viet Nam Tariff Lines.
2. Certificate of Origin issued for the exportation of goods listed above shall be the Certificate of Origin Form S