

(Unofficial translation)
LAO PEOPLE'S DEMOCRATIC REPUBLIC
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Ministry of Finance
No: 0637/MOF
Vientiane Capital, date 01 March 2023

Notification

To: State organizations, international organizations, business entities, individuals, legal entities nationwide.

Subject: Implementation of the ASEAN Harmonized Tariff Nomenclature-AHTN 2022 (AHTN2022)

- According to the Tax Law (amended), No. 81/NA, dated 29 June 2020;
- According to the Prime Minister's Decree on the endorsement and promulgation of the ASEAN Harmonized Tariff Nomenclature 2022 (AHTN 2022), No. 05/PM, dated 16 January 2023;
- According to the Prime Minister's Decree on the organization and operations of the Ministry of Finance, No. 600/PM, dated 14 October 2021;
- According to the Department of Customs' letter, No. 00542/DC, dated 24 January 2023.

Ensuring the implementation of the ASEAN Harmonized Tariff Nomenclature 2022 (AHTN 2022) in accordance with international regulations to facilitate trade. By ensuring accuracy, clarification, and uniformity in setting up the code of goods and equipment throughout the country and the international principles.

The Ministry of Finance issued the following notification:

1. The AHTN2022 to replace the AHTN2017 promulgated by Decree No. 122/PM, dated 03 April 2018;
2. The AHTN2022 contains 21 sections, 97 categories, with a total of 11,414 codes;
3. The Customs Department will provide instructions on the implementation of the AHTN 2022 and organize training for customs officials, operators and related parties to be aware and understand;
4. The AHTN 2022 is effective from 01 March 2023 onwards.
5. This Notification is replaced with Notification No. 0394/MOF, dated 07 February 2023.

Please be informed and implemented strictly.

Minister
Santiphap Phomvihan