



**Lao People's Democratic Republic**  
**Peace Independence Democracy Unity Prosperity**

Ministry of Finance  
Department of Customs

No. 02778/CD  
Vientiane Capital, 31 May 2018

**Instruction**  
**On the Implementation of ASEAN Harmonized Tariff Nomenclature (AHTN) 2017**

- Pursuant to the Customs Law No. 04/NA, dated December 20, 2011, and Amended Customs Law No 57/NA, dated 24 December 2014
- Pursuant to the Decision of Minister of Finance on organization and implementation of the Customs Department No 2826/MOF, dated 22 August 2017.
- Pursuant to the Notification of the Ministry of Finance on the Implementation of ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 No 1434/MOF, dated 14 May 2018.

In order to extend content of notification of the Ministry of Finance, No 1434/MOF, to uniform throughout the country and harmonize with international standards.

**Department of Customs issued instruction as following:**

1. Replace the ASEAN Harmonized Tariff Nomenclature (AHTN) 2012 as indicated actual uses by ASEAN Harmonized Tariff Nomenclature (AHTN) 2017.
2. The AHTN 2017 comprises of 21 Sections and 97 Chapters, the rules of classification of a commodity are based on Heading No with 1.222 code (4 digits) and Subheading No with 5.387 (6 digits) and Subheading No with 10.813 (8 digits) and Subheading No with 11,429 (10 digits). There are 13 Heading of prohibited items for import.
3. In AHTN 2017 there are 03 code were collapsed with other code as below:
  - 38.24 (chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products)
  - 69.08 (glazed ceramic mosaic cubes)
  - 84.79 (Machines and mechanical appliances having individual functions)

There was added 01 code as follow:

- 96.20 (Monopods, bipods, tripods and similar articles. - Of plastics) was added.

4. In the Subheading 04 digits were added 80 codes. One of most interesting is added LED (Light Emitting Diode), 07 codes for vehicle hybrid in section 89.02 and 87.03, and 05 code for 96.20 sections/
5. General Interpretative Rules for classification – GIRs includes 6 principles as mentioned in the front of AHTN 2017;
6. Based on General Interpretative Rules for classification must pay attention for some items of the goods as following:
  - Organize the code of coffee products and drink products which has caffeinated beverages are the main portion.
    - Coffee bean is in the 09.01
    - 100% Instant coffee is in the 21.01 (2101.11)
    - Mixed coffee (2 in 1, 3 in 1) is in the 21.01 (2101.12)
    - Coffee drinks is in the 22.02 (2202.90)
  - HS code on heavy machinery and transport vehicle have to follow:
    - Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators,.....are in the 84.29
    - Tractors are in the 87.01
    - Motor vehicles for the transport of ten or more persons, including the driver are in the 87.02
    - 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 are in the 87.03
    - Motor vehicles for the transport of goods are in the 87.04
      - \*\* Do not allow trucks for weight in order to use in declaration form
    - Vehicle use for specific work (breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work ) are in the 87.05
    - Trailers and semi-trailers; other vehicles, not mechanically propelled are in the 87.16.
7. Assigned Division of Information and Planning coordinate with Division of Legislation are the key using AHTN 2017 and upload into ASYCUDA.
8. Assigned Division of Legislation to coordinate with Personal Division, Management and Finance, and International Cooperation Division to set up training on AHTN 2017 for customs official, traders, relevant agencies and others.

9. Assigned Division of Legislation to coordinate with Trade Facilitation Secretariat (Ministry of Industry and Commerce) disseminate in Laos Trade Portal. ([www.laotradeportal.gov.la](http://www.laotradeportal.gov.la)).
10. Assigned line divisions of Customs Department, Inspection customs Office, Border check points across the country to disseminate and advice on this guidance to traders in order to understand and uniform on implementation.
11. AHTN 2017 shall be effective after 01 July 2018.
12. In practice, if there is any difficulty, it recommend to requested for direction from Customs Department in order to solve the problem in according to the laws, regulations and immediately taking on action.

Therefore, this must inform and strictly implementation.

Acting Director General of  
Customs Department  
[Seal and Signature]

Bounpaseut Sikounlabout