



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

No. 001/PS

Vientiane Capital, 28 August 2023

Presidential Decree of the Lao People's Democratic Republic
On the List of Products and Export Tax Rate

- Pursuant to the Constitution of the People's Democratic Republic, No. 63/NA, dated 08 December 2015;
- Pursuant to the Law on Customs (Amendment) No. 81/NA, dated 29 June 2020;
- Pursuant to the Proposal of the National Assembly Standing Committee, No. 15/NAC, dated 17 March 2023.

The President of the Lao People's Democratic Republic Issues the Presidential Decree:

Chapter 1
General Provisions

Article 1: Purpose

This decree determines the principles and rules regarding the list of goods, export tax rates, and calculation methods to centralize and standardize the receipts of export taxes throughout the country. It is aimed at ensuring accurate, complete, and timely tax revenue collection into the state budget and contributing the national socio-economic development.

Article 2: List of Goods and Export Tax Rates

The list of goods and export tax rates refer to the goods that are subject to export taxes at the rates specified in this decree.

Article 3: Principles for Determining the Export Tax Rates

The principles for determining export tax rates are as follows:

1. Align with national policies, strategic plans, laws, and the context of countries' social-economic growth at all stages;
2. Promote domestic production and increase the value of exports;

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3. Ensure sustainable development through efficient use and long-term preservation of natural resources;
4. Determine a single tax rate throughout the entire country.

Article 4: Goods Exempted from Export Tax

The following goods are exempted from export tax:

1. Agricultural products derived from production, cultivation, breeding, and processing;
2. Industrial goods that have undergone manufacturing or processing into finished products;
3. Handicraft products;
4. Goods not included in the list specified in Article 6 of this Decree.

For other types of mineral products not specified in this Decree, export taxes shall be collected in accordance with the tax rates specified in Article 6, paragraph two of this Decree.

Article 5: Scope of Application

This Decree applies to both domestic and foreign individuals, legal entities or organizations regarded to the export of goods specified in this Decree.

Chapter 2 Export Tax Rates

Article 6: Export Tax Rates

The export tax rates shall be implemented as follows:

| No. | AHTN CODES | | | DESCRIPTIONS | Export Tax Rates (%) |
|-----|--------------|------------|----|--|----------------------|
| | Main code | Sub-code | | | |
| A | B | C | D | E | F |
| | 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. | |
| 1 | | 0601.10.00 | 00 | - Bulbs, tubers, tuberous, roots, corms, crowns and rhizomes, dormant | 30 |
| 2 | | 0601.20.00 | 00 | - - Chicory plants | 30 |
| 3 | | 0601.20.20 | 00 | - - Chicory roots | 30 |
| 4 | | 0601.20.90 | 00 | - - Other | 30 |
| | 06.02 | | | Other live plants (including their roots), cuttings and slips; mushroom spawn. | |

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| 5 | | 0602.20.00 | 00 | - Trees, shrubs and bushes, grated or not, of kinds which bear edible fruit or nuts | 60 |
| 6 | | 0602.30.00 | 00 | - Rhododendrons and azaleas, grafted or not | 60 |
| | | 0602.90 | 00 | - Other | |
| 7 | | 0602.90.10 | 00 | --Rooted orchid cuttings and slips | 10 |
| 8 | | 0602.90.90 | 00 | - - Other | 10 |
| | 06.03 | | | - Frech: | |
| 9 | | 0603.13.00 | 00 | - - Orchids | 30 |
| 10 | | 0603.19.00 | 00 | -- Other | 5 |
| 11 | | 0603.90.00 | 00 | - Other | 5 |
| | 09.08 | | | Nutmeg, mace and cardamoms. | |
| | | | | - Nutmeg: | |
| 12 | | 0908.11.00 | 00 | - - Neither crushed nor | 10 |
| 13 | | 0908.12.00 | 00 | - -Crushed or ground | 10 |
| | | | | - Mace: | |
| 14 | | 0908.21.00 | 00 | - - Neither crushed nor | 10 |
| 15 | | 0908.22.00 | 00 | - -Crushed or ground | 10 |
| | | | | - Cardamoms: | |
| 16 | | 0908.31.00 | 00 | - - Neither crushed nor | 10 |
| 17 | | 0908.32.00 | 00 | - -Crushed or ground | 10 |
| | 12.11 | | | Plants and parts of plants (including seeds and primarily in perfumery, in fruits), of a kind used pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. | |
| | | 1211.20 | 00 | - Ginseng roots: | |
| 18 | | 1211.20.10 | 00 | -- Fresh or dried | 60 |
| | | 1211.50.00 | 00 | - Ephedra | 60 |
| | | 1211.90 | 00 | - Other: | |
| | | | | -- Of a kind used primarily in pharmacy: | |
| 20 | | 1211.90.13 | 00 | ---Rauwolfia serpentina roots | 60 |
| 21 | | 1211.90.15 | 00 | --- Liquorice roots | 60 |
| 22 | | 1211.90.18 | 00 | --- Other, in cut, crushed or powdered form | 60 |
| 23 | | 1244.90.19 | 00 | --- other | 60 |

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| | | | | --- other | |
| 24 | | 1211.90.91 | 00 | --- Pyrethrum, in cut, crushed or powdered form | 60 |
| 25 | | 1211.90.92 | 00 | --- Pyrethrum, in other forms | 60 |
| 26 | | 1211.90.94 | 00 | --- Sandalwood chips | 60 |
| 27 | | 1211.90.95 | 00 | --- Agarwood (Gaharu) | 60 |
| 28 | | 1211.90.97 | 00 | --- Bark of persea (PerseakurziiKosterm) | 60 |
| 29 | | 1211.90.98 | 00 | --- Other, in cut, crushed or powdered form | 60 |
| 30 | | 1211.90.99 | | --- other | 70 |
| | 13.01 | | | Lac; natural gums, resins, gum-resins and oleoresins (for example: balsams). | |
| 31 | | 1301.20.00 | 00 | -Gum Arabic | 30 |
| | | 1301.90 | | -Other: | |
| 32 | | 1301.90.40 | | -- Lac | 30 |
| 33 | | 1301.90.90 | 00 | - Other: | 30 |
| | 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). | |
| 34 | | 1401.1000 | 00 | -Bamboos | 15 |
| | | | | - Rattans | |
| 35 | | 1401.20.10 | 00 | --Whole | 40 |
| | | | | ---Split-core | |
| 36 | | 1401.20.21 | 00 | --- Not exceeding 12 mm in diameter | 40 |
| 37 | | 1401.20.29 | 00 | --- Other: | 40 |
| 38 | | 1401.20.30 | 00 | --- Split-skin | 40 |
| 39 | | 1401.20.90 | 00 | -- Other | 40 |
| 40 | | 1401.90.00 | 00 | - Other | 30 |
| | 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. | |
| 41 | | 2501.00.20 | 00 | - Unprocessed rock salt | 5 |
| | | | | - Other: | |
| 42 | | 2501.00.91 | 00 | -- With sodium chloride content more than 60 % but less than 97 %, calculated on a dry basis, fortified with iodine | 5 |

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| 43 | | 2501.00.93 | 00 | -- With sodium chloride content 97 % or more, calculated on a dry basis | 5 |
| 44 | | 2501.00.99 | 00 | -- Other | 5 |
| 45 | 25.02 | 2502.00.00 | 00 | Unroasted iron pyrites | 10 |
| 46 | 25.03 | 2503.00.00 | 00 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur | 5 |
| | 25.04 | | | Natural graphite. | |
| 47 | | 2504.10.00 | 00 | -In powder or in flakes | 5 |
| 48 | | 2504.90.00 | 00 | - Other | 5 |
| | 25.05 | | | Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26. | |
| 49 | | 2505.10.00 | | -Silica sands and quartz sands ¹⁰ | 10 |
| 50 | | 2505.90.00 | | -Other | 10 |
| | 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. | |
| 51 | | 2506.10.00 | 00 | - Quartz | 10 |
| 52 | | 2506.20.00 | 00 | - Quartzite | 10 |
| 53 | 25.07 | 2507.00.00 | 00 | Kaolin and other kaolinic clays, whether or not calcined. | 10 |
| | 25.08 | | | Other clays (not including expanded clays of heading 68.6), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earth | |
| 54 | | 2508.10.00 | 00 | - Bentonite | 5 |
| 55 | | 2508.30.00 | 00 | - Fire-clay | 5 |
| | | 2508.40 | | -Other clays: | |
| 56 | | 2508.40.10 | 00 | - Fuller's earth | 5 |
| 57 | | 2508.40.90 | 00 | -- Other | 5 |
| 58 | | 2508.50.00 | 00 | Andalusite, kyanite and sillimanite | 5 |
| 59 | | 2508.60.00 | 00 | - Mullite | 5 |
| 60 | | 2508.70.00 | 00 | - Chamotte or dinas earths | 5 |
| 61 | 25.09 | 2509.00.00 | 00 | Chalk. | 5 |
| | 25.10 | | | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk. | |
| | | 2510.10 | | - Unground: | |
| 62 | | 2510.10.10 | 00 | - - Apatite | 10 |
| 63 | | 2510.10.90 | 00 | -- Other | 10 |
| | | 2510.20 | | - Ground: | |
| 64 | | 2510.20.10 | 00 | - - Apatite | 10 |

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| 65 | | 2510.20.90 | 00 | -- Other | 10 |
| | 25.11 | | | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16. | |
| 66 | | 2511.10.00 | 00 | - Natural barium sulphate (barytes) | 5 |
| 67 | | 2511.20.00 | 00 | - Natural barium carbonate (witherite) | 5 |
| 68 | 25.12 | 2512.00.00 | 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 |
| | 25.13 | | | Pumice stone; emery; natural corundum, natural abrasives, whether or not heat-treated. | |
| 69 | | 2513.10.00 | 00 | - Pumice stone | 10 |
| 70 | | 2513.20.00 | 00 | - Emery, natural corundum, natural garnet and other natural abrasives | 10 |
| 71 | 25.14 | 2514.00.00 | 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 |
| | | | | - Marble and travertine: | |
| 72 | | 2515.11.00 | | -- Crude or roughly trimmed | 5 |
| | | 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: | |
| | | | | - - Crude or roughly trimmed | |
| | | | | --Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape: | |
| 73 | | 2515.1210 | | - - - Blocks | 5 |
| 74 | | 2515.12.20 | | - Slabs | 5 |
| 75 | | 2515.20.00 | 00 | - Ecaussine and other calcareous monumental or building stone, alabaster. | 5 |
| 76 | | 251520.00 | 00 | Pogodite | 7 |
| | 25.16 | | | Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or | |

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| | | | | otherwise, into blocks or slabs of a rectangular (including square) shape. | |
| | | | | - Granite | |
| 77 | | 2516.11.00 | 00 | -- Crude or roughly trimmed | 5 |
| | | 2516.12 | | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape: | |
| 78 | | 2516.12.10 | 00 | --- Blocks | 5 |
| 79 | | 2516.12.20 | | - Slabs | 5 |
| | | 2516.20 | | - Sandstone: | |
| 80 | | 251620.10 | 00 | -- Crude or roughly trimmed | 5 |
| 81 | | 2516.2020 | 00 | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 5 |
| 82 | | 2516.90.00 | | - Other monumental or building stone | 5 |
| | 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. | 10 |
| 83 | | 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 | 10 |
| 84 | | 2517.20.00 | | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 10 |
| 85 | | 2517.30.00 | 00 | - Tarred macadam | 10 |
| | | | | - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated | |
| 86 | | 2517.41.00 | | -- of marble | 5 |
| 87 | | 2517.49.00 | | -- Other | 5 |
| | 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. | |
| 88 | | 2518.10.00 | 00 | - Calcined or sintered dolomite | 5 |
| 89 | | 2518.20.00 | 00 | - Dolomite ramming mix | |

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| | | | | | 5 |
| | 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. | |
| 90 | | 2519.10.00 | 00 | - Natural magnesium carbonate (magnesite) | 5 |
| | | 2519.90 | | - Other: | |
| 91 | | 2519.90.10 | 00 | - - Fused magnesia; dead-burned (sintered) magnesia | 5 |
| 92 | | 2519.90.90 | | - - Other | 5 |
| | 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. | |
| 93 | | 2520.10.00 | 00 | - Gypsum; anhydrite | 10 |
| | | 2520.20 | | Plasters: | |
| 94 | | 2520.20.10 | 00 | - of a kind suitable for use in dentist | 10 |
| 95 | | 2520.20.90 | | - - Other | 10 |
| 96 | 25.21 | 2521.00.00 | 00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | 10 |
| | 25.22 | | | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25. | |
| 97 | | 2522.10.00 | | - Quicklime | 5 |
| 98 | | 2522.20.00 | 00 | - Slaked lime | 5 |
| 99 | | 2522.30.00 | | - Hydraulic lime | 5 |
| | 25.24 | | | Asbestos. | |
| 100 | | 2524.10.00 | 00 | - Crocidolite | 5 |
| 101 | | 2524.90.00 | | - Other | 5 |
| | 25.25 | | | Mica, including splittings; mica waste. | |
| | | 2522.10.00 | | - Crude mica and mica rifted into sheets or splittings | 5 |
| 103 | | 2522.20.00 | 00 | - Mica powder | 5 |
| 104 | | 2522.30.00 | 00 | - Mica waste | 5 |
| | 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; | |
| 105 | | 2526.10.00 | 00 | - Not crushed, not powdered | 5 |
| | | 2526.20 | | - Crushed or powdered: | |
| 106 | | 2526.20.10 | | - Talc powder | 5 |
| 107 | | 2526.20.90 | | - - Other | 5 |

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| 108 | 25.28 | 2528.00.00 | | 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 H3B03 calculated on the dry weight. | 5 |
| | 25.29 | | | Feldspar; leucite; nepheline and nepheline syenite; fluorspar. | |
| | | 2529.10 | | - Feldspar: | |
| 109 | | 2529.10.10 | | -- Potash feldspar; soda feldspar | 5 |
| 110 | | 2529.10.90 | | - -Other | 5 |
| | | | | - Fluorspar: | |
| 111 | | 2529.21.00 | | -- Containing by weight 97 % or less of calcium fluoride | 5 |
| 112 | | 2529.22.00 | | -- Containing by weight more than 97 % of calcium fluoride | 5 |
| 113 | | 2529.30.00 | | - Leucite*, nepheline and nepheline syenite | 5 |
| | 25.30 | | | Mineral substances not elsewhere specified or included. | |
| 114 | | 2530.10.00 | | Vermiculite, perlite and chlorites, unexpanded | 5 |
| | | 2530.20 | | - Kieserite, epsomite (natural magnesium sulphates): | |
| 115 | | 2530.20.10 | | -- Kieserite | 5 |
| 116 | | 2530.20.20 | | -- Epsomite (natural magnesium sulphates) | 5 |
| | | 2530.90 | | - Other: | |
| 117 | | 2530.90.10 | | - Micronized zircon sand (zirconium silicate) of a kind used as an opacifier | 5 |
| 118 | | 2530.90.90 | | - - Other | 5 |
| | 26.01 | | | Iron ores and concentrates, including roasted iron pyrites. | |
| | | | | - Iron ores and concentrates. other than roasted iron pyrites: | |
| | | 2601.11 | | -- Non-agglomerated: | |
| 119 | | 2601.11.10 | | --- Haematite and concentrates | 10 |
| 120 | | 2601.11.90 | | --- Other | 10 |
| | | 2601.12 | | -- Agglomerated: | |
| 121 | | 2601.12.10 | 00 | --- Haematite and concentrates | 10 |
| 122 | | 2601.12.90 | | --- Other | 10 |
| 123 | | 2601.20.00 | | - Roasted iron pyrites | 10 |
| 124 | 26.02 | 2602.00.00 | 124 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight. | 7 |
| 125 | 26.03 | 2603.00.00 | 125 | Copper ores and concentrates. | 7 |
| 126 | 26.04 | 2604.00.00 | 126 | Nickel ores and concentrates. | 7 |
| 127 | 26.05 | 2605.00.00 | 127 | Cobalt ores and concentrates. | 7 |
| 128 | 26.06 | 2606.00.00 | 128 | Aluminium ores and concentrates. | 7 |
| 129 | | 2607.00.00 | 129 | Lead ores and concentrates. | 7 |

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| 130 | 26.08 | 2608.00.00 | 130 | Zinc ores and concentrates. | 7 |
| 131 | 26.09 | 2609.00.00 | 131 | Tin ores and concentrates. | 7 |
| 132 | | 2610.00.00 | 132 | Chromium ores and concentrates. | 7 |
| 133 | | 2611.00.00 | 133 | Tungsten ores and concentrates. | 7 |
| | 26.12 | | | Uranium or thorium ores and concentrates. | |
| 134 | | 2612.10.00 | 134 | - Uranium ores and concentrates | 10 |
| 135 | | 2612.20.00 | 135 | - Thorium ores and concentrates | 10 |
| | | | | Molybdenum ores and concentrates. | |
| 136 | | 2613.10.00 | | - Roasted | 7 |
| 137 | | 2613.90.00 | | - Other | 7 |
| | | | | Titanium ores and concentrates. | |
| 138 | | 2614.00.10 | | - Ilmenite ores and concentrates | 10 |
| 139 | | 2614.00.90 | | - Other | 10 |
| | 26.15 | | | Niobium, tantalum, vanadium or zirconium ores and concentrates. | |
| 140 | | 261510.00 | | - Zirconium ores and concentrates | 10 |
| 141 | | 2615.90.00 | 141 | - Other | 10 |
| | | | | Precious metal ores and concentrates. | |
| 142 | | 2616.10.00 | 142 | - Silver ores and concentrates | 7 |
| 143 | | 2616.90.00 | 143 | - Other | 7 |
| | | | | Other ores and concentrates. | |
| 144 | | 2617.10.00 | | - Antimony ores and concentrates | 7 |
| 145 | | 2617.90.00 | | - Other | |
| 146 | 26.18 | 2618.00.00 | | Granulated slag (slag sand) from the manufacture of iron or | |
| 147 | 26.19 | 2619.00.00 | | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel. | |
| | 26.20 | | | Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds. | |
| | | | | - Containing mainly zinc: | |
| 148 | | 2620.11.00 | | - Hard zinc spelter | 7 |
| 149 | | 2620.19.00 | | - - Other | 7 |
| | | | | - Containing mainly lead: | |
| 150 | | 2620.21.00 | | - - Leaded gasoline sludges and leaded anti-knock compound sludges | 7 |
| 151 | | 262029.00 | | - - Other | 7 |
| 152 | | 2620.30.00 | | - Containing mainly copper | 7 |
| 153 | | 2620.40.00 | | - Containing mainly aluminium | 7 |
| 154 | | 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 | 7 |
| | | | | - Other: | |

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| 155 | | 2620.91.00 | | - Containing antimony, beryllium, cadmium, chromium or their mixtures | 7 |
| | | 2620.99 | | -- Other: | |
| 156 | | 2620.99.10 | | --- Slag and hardhead of tin | 7 |
| 157 | | 2620.99.90 | | --- Other | 7 |
| | 26.21 | | | Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste. | |
| 158 | | 2621.10.00 | | - Ash and residues from the incineration of municipal waste | 7 |
| | | 2621.90 | | - Other | |
| 159 | | 2621.90.10 | | -- Crude potassium salts obtained in the sugar industry from residues of beet molasses | 7 |
| 160 | | 2621.90.90 | | -- Other | 7 |
| | 27.01 | | | Coat; briquettes, ovoids and similar solid fuels manufactured from coal. | |
| | | | | - Coal, whether or not pulverised, but not agglomerated: | |
| 161 | | 2701.11.00 | | -- Anthracite | 10 |
| | | 2701.12 | | -- Bituminous coal: | |
| 162 | | 2701.12.10 | | --- Coking coal | 10 |
| 163 | | 2701.12.90 | | --- Other | 10 |
| 164 | | 2701.19.00 | | -- Other coal | 10 |
| 165 | | 2701.20.00 | | - Briquettes, ovoids and similar solid fuels manufactured from coal | 10 |
| | 27.02 | | | Lignite, whether or not agglomerated, excluding jet. | |
| 166 | | 270210.00 | | - Lignite, whether or not pulverised, but not agglomerated | 10 |
| 167 | | 270220.00 | | - Agglomerated lignite | 10 |
| | 27.03 | | | Peat (including peat litter), whether or not agglomerated. | |
| 168 | | 2703.00.10 | | - Peat, whether or not compressed into bates, but not agglomerated | 10 |
| 169 | | 2703.00.20 | | - Agglomerated peat | 10 |
| | 27.04 | | | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon. | |
| 170 | | 2704.00.10 | | - Coke and semi-coke of coal | 10 |
| 171 | | 2704.00.20 | | - Coke and semi-coke of lignite or of peat | 10 |
| 172 | | 2704.00.30 | | - Retort carbon | 10 |
| 173 | 27.05 | 2705.00.00 | | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | 5 |
| 174 | 27.06 | 2706.00.00 | | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or | 5 |

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| | | | | partially distilled, including reconstituted tars. | |
| | 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 | |
| 175 | | 2805.11.00 | | - - Sodium | 5 |
| 176 | | 2805.12.00 | | - - Calcium | 5 |
| 177 | | 2805.19.00 | | - Other | 5 |
| 178 | | 2805.30.00 | | - Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed | 10 |
| 179 | | 2805.40.00 | | - Mercury | 7 |
| | 28.27 | | | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides. | |
| | | | | - Bromides and bromide oxides: | |
| 180 | | 2827.51.00 | | - - Bromides of sodium or of potassium | 5 |
| | 28.34 | | | Nitrites; nitrates. | |
| | | | | - Nitrates: | |
| 181 | | 2834.21.00 | | - - Of potassium | 5 |
| | 31.04 | | | Mineral or chemical fertilisers, potassic. | |
| 182 | | 3104.20.00 | | - Potassium chloride | 7 |
| 183 | | 310430.00 | | - Potassium sulphate | 7 |
| | 39.15 | | | Waste, parings and scrap, of plastics. | |
| | | 3915.10 | | - Of polymers of ethylene | |
| 184 | | 3915.10.10 | | - Of non-rigid cellular products | 15 |
| 185 | | 391510.90 | | - - Other | 15 |
| | | 391520 | | - Of polymers of styrene | |
| 186 | | 391520.10 | | - - Of non-rigid cellular products | 15 |
| 187 | | 3915.20.90 | | - - Other | 15 |
| | | 3915.30 | | - Of polymers of vinyl chloride | |
| 188 | | 3915.30.10 | | - - Of non-rigid cellular products | 15 |
| 189 | | 391530.90 | | • - Other | 15 |
| 190 | | 391590.00 | | - Of other plastics | 15 |
| | 44.02 | | | Wood charcoal (including shell or nut charcoal), whether or not agglomerated. | |
| 191 | | 4402.10.00 | | - of bamboo | 15 |
| | | 4402.20 | | - Of coconut shell | |
| 192 | | 4402.20.10 | 00 | - - of coconut shell | 15 |
| | | 4402.90 | | - Other | |
| 193 | | 4402.90.00 | 10 | - - Black charcoal | 15 |
| 194 | | 4402.90.00 | 10 | - - Black charcoal | 2 |
| 195 | | 4402.90.00 | 90 | - - White charcoal | 15 |

Unofficial translation

| | | | | | |
|-----|-------|------------|----|--|----|
| 196 | | 4402.90.00 | 90 | - - White charcoal | 2 |
| | 44.03 | | | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. | |
| | | | | - Treated with paint, stains, creosote or other preservatives | |
| | | 4403.11 | | - Coniferous. | |
| 197 | | 4403.11.10 | 00 | - - - Baulks, sawlogs and veneer logs | 20 |
| 198 | | 4403.11.90 | 00 | - - - Other | 20 |
| | | 4403.12 | | - - Non-coniferous | |
| 199 | | 4403.12.10 | 00 | - - - Baulks, sawlogs and veneer logs | 20 |
| 200 | | 4403.12.90 | 00 | - - - Other | 20 |
| | | | | - Other, coniferous | |
| | | 4403.21 | | - - of pine (<i>Pinus</i> spp.), of which any cross-sectional dimension is h 5 cm or more | |
| 201 | | 4403.21.10 | 00 | - - - Baulks, sawlogs and veneer logs | 20 |
| 202 | | 4403.21.90 | | - - - Other | 20 |
| | | 4403.22 | | of pine (<i>Pinus</i> spp.), other. | |
| 203 | | 4403.22.10 | 00 | - - - Baulks, sawlogs and veneer logs | 20 |
| 204 | | 4403.22.90 | | - - - Other | 20 |
| | | 4403.23 | | - - of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.), of which any cross-sectional dimension is 15 cm or more | |
| 205 | | 4403.23.1 | 00 | - - - Baulks, sawlogs and veneer logs | 20 |
| 206 | | 4403.23.90 | | - - - Other | 20 |
| | | 4403.24 | | - - of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.), other | |
| 207 | | 4403.24.10 | | - - - Baulks, sawlogs and veneer logs | 20 |
| 208 | | 4403.24.90 | | - - - Other | 20 |
| | | 4403.25 | | - - Other, of which any cross-sectional dimension is 15 cm or more | |
| 209 | | 4403.25.10 | 00 | - Baulks, sawlogs and veneer logs | 20 |
| 210 | | 4403.25.90 | | - - - Other | 20 |
| | | 4403.26 | | - - Other. | |
| 211 | | 4403.26.10 | 00 | - - Baulks, sawlogs and veneer logs | 20 |
| 212 | | 4403.26.90 | | - - Other | 20 |
| | | | | - Other, of tropical wood | |
| | | 4403.41 | | - - Dark Red Meranti, Light Red Meranti and MerantiBakau | |
| 213 | | 4403.41.10 | | - - - Baulks, sawlogs and veneer logs | 20 |
| 214 | | 4403.41.90 | | - - - Other | 20 |
| | | 4403.49 | | - - Other | |
| 215 | | 4403.49.10 | | - - - Baulks, sawlogs and veneer logs | 20 |
| 216 | | 4403.49.90 | | - - - Other | 20 |
| | | | | - Other | |
| | | 4403.91 | | - - of oak (<i>Quercus</i> spp.) | |
| 217 | | 4403.91.10 | | - - - Baulks, sawlogs and veneer logs | 20 |

Unofficial translation

| | | | | | |
|-----|-------|------------|----|---|----|
| 218 | | 4403.91.90 | | - - - Other | 20 |
| | | 4403.93 | | - of beech (<i>Fagus</i> spp.), of which any cross-sectional dimension is 15 cm or more | |
| 219 | | 4403.93.10 | | - - - Baulks, sawlogs and veneer logs | 20 |
| 220 | | 4403.93.90 | | - - - Other | 20 |
| | | 4403.94 | | - - of beech (<i>Fagus</i> spp.), other. | |
| 221 | | 4403.94.10 | 00 | - - Baulks, sawlogs and veneer logs | 20 |
| 222 | | 4403.94.90 | 00 | - - - Other | 20 |
| | | 4403.95 | | - - of birch (<i>Betula</i> spp.), of which any cross-sectional dimension is 15 cm or more | |
| 223 | | 4403.95.10 | 00 | - - - Baulks, sawlogs and veneer logs | 20 |
| 224 | | 4403.95.90 | | - - - Other | 20 |
| | | 4403.96 | | - - of birch (<i>Betula</i> spp.), other | |
| 225 | | 4403.96.10 | 00 | - - Baulks, sawlogs and veneer logs | 20 |
| 226 | | 4403.96.90 | | - - - Other | 20 |
| | | 4403.97 | | - - of poplar and aspen (<i>Populus</i> spp.) | |
| 227 | | 4403.97.10 | 00 | - - - Baulks, sawlogs and veneer logs | 20 |
| 228 | | 4403.97.90 | | - - - Other | 20 |
| | | 4403.98 | | - - of eucalyptus (<i>Eucalyptus</i> spp.) | |
| 229 | | 4403.98.10 | 00 | - - - Baulks, sawlogs and veneer logs | 20 |
| 230 | | 4403.98.90 | 00 | - - - Other | 20 |
| | | 4403.99 | | - - Other | |
| 231 | | 4403.99.10 | 00 | - - - Baulks, sawlogs and veneer logs | 20 |
| 232 | | 440399.90 | | - - Other | 20 |
| | 44.07 | | | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. | |
| | | | | - Coniferous | |
| | | 4407.11 | | - - of pine (<i>Pinus</i> spp.) | |
| 233 | | 4407.11.10 | 00 | - - - Sawn lengthwise, not further worked | 15 |
| 234 | | 4407.11.90 | | - - - Other | 15 |
| 235 | | 4407.12.00 | 00 | - of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.) | 15 |
| | | 4407.19 | | - - Other | |
| 236 | | 4407.19.10 | | - - - Sawn lengthwise, not further worked | 15 |
| 237 | | 4407.19.90 | | - - - Other | 15 |
| | | | | - of tropical wood | |
| | | 4407.21 | | - - Mahogany (<i>Swietenia</i>) | |
| 238 | | 440721.10 | | - - - Planed, sanded or end jointed | 15 |
| 239 | | 4407.21.90 | 00 | - - - Other | 15 |
| | | 4407.22 | | - - Virola, Imbuia and Balsa | |
| 240 | | 4407.22.10 | | - - - Planed, sanded or end jointed | 15 |
| 241 | | 4407.22.90 | | - - - Other | 15 |

Unofficial translation

| | | | | | |
|-----|--|------------|----|--|----|
| | | 4407.23 | | -- Teak | |
| 242 | | 4407.23.10 | | --- Sawn lengthwise, not further worked | 15 |
| 243 | | 4407.23.20 | 00 | --- Planed, sanded or end jointed | 15 |
| 244 | | 4407.23.90 | 00 | --- Other | 15 |
| | | 4407.25 | | -- Dark Red Meranti, Light Red Meranti and MerantiBakau. | |
| | | | | --- Dark Red Meranti or Light Red Meranti | |
| 245 | | 4407.25.12 | | ---- Sawn lengthwise, not further worked | 15 |
| 246 | | 4407.25.13 | | ---- Planed, sanded or end-jointed | 15 |
| 247 | | 4407.25.19 | | ---- Other | 15 |
| | | | | --- MerantiBakau | |
| 248 | | 4407.25.21 | | ---- Planed, sanded or end-jointed | 15 |
| 249 | | 4407.25.29 | | --- Other | 15 |
| | | 4407.26 | | -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | |
| 250 | | 4407.2620 | | --- Sawn lengthwise, not further worked | 15 |
| 251 | | 4407.26.30 | | --- Planed, sanded or end- jointed | 15 |
| 252 | | 4407.26.90 | 00 | --- Other | 15 |
| | | 4407.27 | | -- Sapelli: | |
| 253 | | 4407.2720 | 00 | --- Sawn lengthwise, not further worked | 15 |
| 254 | | 4407.27.30 | | --- Planed, sanded or end-jointed | 15 |
| 255 | | 4407.27.90 | | --- Other | 15 |
| | | 4407.28 | | --Iroko | |
| 256 | | 4407.28.10 | | --- Planed, sanded or end- jointed | 15 |
| 257 | | 4407.28.90 | | --- Other | 15 |
| | | 4407.29 | | --- Other | |
| | | | | --- Jelutong (Dyera spp.): | |
| 258 | | 4407.29.12 | | ---- Sawn lengthwise, not further worked | 15 |
| 259 | | 4407.29.13 | | ---- Planed, sanded or end-jointed | 15 |
| 260 | | 4407.29.19 | | --- Other | 15 |
| | | | | --- Kapur (Dryobalanops spp): | |
| 261 | | 4407.29.22 | 00 | - Sawn lengthwise, not further worked | 15 |
| 262 | | 4407.29.23 | | --- Planed, sanded or end-jointed | 15 |
| 263 | | 4407.29.29 | 00 | -- Other | 15 |
| | | | | --- Kempas (Koompassia spp): | |
| 264 | | 4407.29.32 | | ---- Sawn lengthwise, not further worked | 15 |
| 265 | | 4407.29.33 | | ---- Planed, sanded or endointed | 15 |
| 266 | | 4407.29.39 | 00 | --- Other | 15 |
| | | | | --- Keruing (Dipterocarpus spp.) | |
| 267 | | 4407.29.42 | 00 | ---- Sawn lengthwise, not further worked | 15 |

Unofficial translation

| | | | | | |
|-----|--|-------------|----|--|----|
| 268 | | 4407.29.43 | | ---- Planed, sanded or end-jointed | 15 |
| 269 | | 4407.2949 | | --- Other | 15 |
| | | | | --- Ramin (<i>Gonystylus</i> spp): | |
| 270 | | 4407.29.51 | | --- Planed, sanded or end-jointed | 15 |
| 271 | | 4-407.29.59 | | ---- Other | 15 |
| | | | | --- Balau (<i>Shorea</i> spp.) | |
| 272 | | 4407.29.72 | 00 | --- Sawn lengthwise, not further worked | 15 |
| 273 | | 4407.29.73 | 00 | ---- Planed, sanded or end-jointed | 15 |
| 274 | | 4407129.79 | | ---- Other | 15 |
| | | | | --- Mengkulang (<i>Heritiera</i> spp.) | |
| 275 | | 4407.2982 | | ---- Sawn lengthwise, not further worked | 15 |
| 276 | | 4407.29.83 | 00 | ---- Planed, sanded or end-jointed | 15 |
| 277 | | 4407.29.89 | 00 | -- Other | 15 |
| | | | | ---- Other ' | |
| 278 | | 440729.91 | | ---- Jongkong (<i>Dactylociadus</i> spp.) and Merbau (<i>Intsia</i> spp.), planed, sanded or end-jointed | 15 |
| 279 | | 4407.29.92 | 00 | ---- Jongkong (<i>Dactylociadus</i> spp.) and Merbau (<i>Intsia</i> spp.), other | 15 |
| 280 | | 4407.29.94 | 00 | -- Albizia (<i>Paraserianthesfalcataria</i>), planed, sanded or end-jointed | 15 |
| 281 | | 29,95 | 00 | ---- Albizia (<i>Paraserianthesfalcataria</i>), other | 15 |
| 282 | | 4407.29.96 | 00 | ---- Rubber (<i>HeveaBrasiliensis</i>), planed, sanded or end-jointed | 15 |
| 283 | | 407.29.97 | 00 | ---- Rubber (<i>HeveaBrasiliensis</i>), other | 15 |
| 284 | | 4407.29.98 | 00 | ---- Other, planed, sanded or end-jointed | 15 |
| 285 | | 4407.29.99 | | ---- Other | 15 |
| | | | | - Other | |
| | | 4407.91 | | -- of oak (<i>Quercus</i> spp.) | |
| 286 | | 4407191.20 | | --- Sawn lengthwise, not further worked | 15 |
| 287 | | 4407.91.30 | 00 | --- Planed, sanded or end-jointed | 15 |
| 288 | | 4407.91.90 | 00 | -- Other | 15 |
| | | 4407.92 | | -- of beech (<i>Fagus</i> spp.) | |
| 289 | | 4407.92.10 | | --- Planed, sanded or end-jointed | 15 |
| 290 | | 4407.92.90 | 00 | --- Other | 15 |
| | | 4407.93 | | -- of maple (<i>Acer</i> spp.) | |
| 291 | | 4407.93.10 | | --- Planed, sanded or end-jointed | 15 |
| 292 | | 4407.93.90 | | -- Other | 15 |
| | | 4407.94 | | -- of cherry (<i>Prunus</i> spp.) | |
| 293 | | 4407.94.10 | | --- Planed, sanded or end-jointed | 15 |

Unofficial translation

| | | | | | |
|-----|-------|------------|----|--|----|
| 294 | | 4407.94.90 | | - - - Other | 15 |
| | | 4407.95 | | - - of ash (<i>Fraxinus</i> spp.) | |
| 295 | | 4407.95.10 | | - - - Planed, sanded or end-jointed | 15 |
| 296 | | 4407.95.90 | 00 | - - - Other | 15 |
| | | 4407.96 | | - - of birch (<i>Betula</i> spp.) | |
| 297 | | 4407.96.10 | | - - - Planed, sanded or end-jointed | 15 |
| 298 | | 4407.96.90 | 00 | - - - Other | 15 |
| | | 4407.97 | | - - of poplar and aspen (<i>Populus</i> spp.) | |
| 299 | | 4407.97.10 | | - - - Planed, sanded or end-jointed | 15 |
| 300 | | 4407.97.90 | 00 | - - - Other | 15 |
| | | 4407.99 | | - - Other | |
| 301 | | 4407.99.10 | 00 | - - - Planed, sanded or end-jointed | 15 |
| 302 | | 4407.99.90 | | - - - Other | 15 |
| | 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. | |
| 303 | | 4408.10.10 | | - - Cedar wood pencil slats; <i>Radiata</i> pinewood of a kind used for blockboard manufacture | 30 |
| 304 | | 4408.10.30 | | - - Face veneer sheets | 30 |
| 305 | | 4408.10.90 | | - - Other | 30 |
| | | | | - of tropical wood | |
| 306 | | 4408.31.00 | | - - Dark Red Meranti, Light Red Meranti and MerantiBakau | 30 |
| | | 4408.39 | | - - Other | |
| 307 | | 4408.39.10 | | - - - Jelutong wood pencil slats | 30 |
| 308 | | 4408.39.20 | | - - Face veneer sheets | 30 |
| 309 | | 4408.39.90 | | - - - Other | 30 |
| | | 4408.90 | | - Other. | |
| 310 | | 4408.90.10 | 00 | - - Face veneer sheets | 30 |
| 311 | | 4408.90.90 | | - - Other | 30 |
| | 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. | |
| 312 | | 4409.10.00 | | - Coniferous | 10 |
| | | | | - Non-coniferous, | |
| 313 | | 4409.21.00 | | - - of bamboo | 10 |

Unofficial translation

| | | | | | |
|-----|-------|------------|----|---|-----|
| 314 | | 4409.22.00 | 00 | -- of tropical wood | 10 |
| 315 | | 4409.29.00 | 00 | -- Other | 10 |
| | 44.10 | | | Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. | |
| | | | | - of wood | |
| 316 | | 4410.11.00 | 00 | -- Particle board | 15 |
| 317 | | 4410.12.00 | | -- Oriented strand board (OSB) | 15 |
| 318 | | 4410.19.00 | | -- Other | 15 |
| 319 | | 4410.90.00 | 00 | - Other | 15 |
| | 44.18 | | | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. | |
| | | | | - Windows, French windows and their frames. | |
| 320 | | 4418.11.00 | | -- Of tropical wood | 1 5 |
| 321 | | 4418.19.00 | 00 | -- Other | 1 5 |
| | | | | - Doors and their frames and thresholds | |
| 322 | | 4418.21 | | -- Of tropical wood | 1 5 |
| 323 | | 4418.29.00 | 00 | -- Other | 1 5 |
| 324 | | 4418.30400 | 00 | - Posts and beams other than products of subheadings 4418.81 to 4418.89 | 1 5 |
| 325 | | 4418.40400 | | - Shuttering for concrete constructional work | 1 5 |
| | | 4418.50.00 | 00 | - Shingles and shakes | 1 5 |
| | | | | - Assembled flooring panels | |
| | | 441873 | | -- of bamboo or with at least the top layer (wear layer) of bamboo | |
| 327 | | 4418.73.10 | 00 | --- For mosaic floors | 1 5 |
| 328 | | 4418.73.20 | | --- Other, of multilayer of bamboo | 1 5 |
| 329 | | 4418.73.90 | 00 | --- Other | 1 5 |
| 330 | | 4418.74.00 | 00 | - Other, for mosaic floors | 15 |
| 331 | | 4418.75.00 | 00 | -- Other, multilayer | 1 5 |
| 332 | | 418.79, 00 | 00 | -- Other | 15 |
| | | | | - Engineered structural timber products. | |
| | | 4418.81 | | -- Glue-laminated timber (glulam) | |
| 333 | | 441881.10 | 00 | -- In block shape | 1 5 |
| 334 | | 4418.81.90 | | --- Other | 1 5 |
| 335 | | 4418.82.00 | | -- Cross-laminated timber (CLT or X-lam) | 1 5 |
| 336 | | 4418.83.00 | | -- I beams | 15 |
| 337 | | 4418.89.00 | 00 | -- Other | 15 |
| | | | | - Other | |
| 338 | | 4418.91.00 | | -- Of bamboo | 15 |

Unofficial translation

| | | | | | |
|-----|-------|------------|----|---|----|
| 339 | | 4418.92.00 | | -- Cellular wood panels | 15 |
| 340 | | 4418.99.00 | | -- Other | 15 |
| | 47.06 | | | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. | |
| 341 | | 4706.10.00 | | - Cotton linters pulp | 5 |
| | | 470620.00 | 00 | - Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | 5 |
| 343 | | 4706.30.00 | 00 | - Other, of bamboo | 5 |
| | | | | - Other | |
| 344 | | 4706.91.00 | | -- Mechanical | 5 |
| 345 | | 4706.92.00 | | -- Chemical | 5 |
| | | 4706.93 | | -- Obtained by a combination of mechanical and chemical processes | |
| 346 | | 4706.93.10 | 00 | -- Abaca pulp | 5 |
| 347 | | 4706.9390 | | --- Other | 5 |
| | 47.07 | | | Recovered (waste and scrap) paper or paperboard. | |
| 348 | | 4707.10.00 | 00 | - Unbleached kraft paper or paperboard or corrugated paper or paperboard | 15 |
| 349 | | 4707.20.00 | 00 | - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 15 |
| | | 4707.30.00 | | - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | |
| 351 | | 4707.9000 | | - Other, including unsorted waste and scrap | 15 |
| | 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). | |
| 352 | | 6802.10100 | 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 |
| | | | | - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface | |
| 353 | | 6802.21.00 | | - Marble, travertine and alabaster | 5 |
| 354 | | 6802.23.00 | 00 | -- Granite | 5 |

Unofficial translation

| | | | | | |
|-----|-------|------------|----|---|----|
| | | 6802.29 | | -- Other stone. | |
| 355 | | 680229.10 | | --- Other calcareous stone | 5 |
| 356 | | 680229.90 | | --- Other | 5 |
| | | | | - Other | |
| | | 6802.91 | | -- Marble, travertine and alabaster | |
| 357 | | 6802.91.10 | 00 | --- Marble | 5 |
| 358 | | 6802.91.90 | 00 | --- Other | 5 |
| 359 | | 6802.92.00 | 00 | -- Other calcareous stone | 5 |
| | | 6802.93 | | -- Granite. | |
| 360 | | 6802.93.10 | | --- Polished slabs | 5 |
| 361 | | 6802.93.90 | | -- Other | 5 |
| 362 | | 6802.99.00 | 00 | -- Other stone | 5 |
| 363 | 71.01 | 7001.00.00 | 00 | Cullet and other waste and scrap of glass; glass in the mass. | 5 |
| | 71.02 | | | Diamonds, whether or not worked, but not mounted or set. | |
| 364 | | 7102.10.00 | | - Unsorted | 10 |
| | | | | - Industrial | |
| 365 | | 7102.21.00 | | -- Unworked or simply sawn, cleaved or bruted | 10 |
| 366 | | 710229.00 | | -- Other | 10 |
| | | | | - Non-industrial | |
| 367 | | 710231.00 | | -- Unworked or simply sawn, cleaved or bruted | 10 |
| 368 | | 7102.3910 | | -- Other | 10 |
| | 71.03 | | | Precious stones (other than diamonds) and semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semiprecious stones, temporarily strung for convenience of transport. | |
| | | 7103.10 | | - Unworked or simply sawn or roughly shaped | |
| 369 | | 7103.10.10 | | -- Rubies | 10 |
| 370 | | 7103.10.20 | | -- Jade (nephrite and jadeite) | 10 |
| 371 | | 7103.10.90 | | -- Other | 10 |
| | | | | - Otherwise worked | |
| | | 7103.91 | | -- Rubies, sapphires and emeralds | |
| 372 | | 7103.91.10 | | --- Rubies | 10 |
| 373 | | 7103.91.90 | | -- Other | 10 |
| 374 | | 7103.99.00 | 00 | -- Other | 10 |
| | 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. | |
| 375 | | 7104.10.10 | 00 | -- Unworked | 10 |

Unofficial translation

| | | | | | |
|-----|-------|------------|----|---|----|
| 376 | | 7104.10.20 | 00 | - Worked | 10 |
| | | | | - Other, unworked or simply sawn or roughly shaped | |
| 377 | | 7104.21.00 | | - - Diamonds | 10 |
| 378 | | 7104.29.00 | | - - Other | 10 |
| | | | | - Other. | |
| 379 | | 7104.91.00 | 00 | - - Diamonds | 10 |
| 380 | | 7104.99.00 | | - - Other | 10 |
| | 71.05 | | | Dust and powder of natural or synthetic precious or semi-precious stones. | |
| 381 | | 7105.10.00 | | - of diamonds | 5 |
| 382 | | 7105.90.00 | | - Other | 5 |
| | 71.06 | | | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form. | |
| 383 | | 7106.10.00 | | - Powder | 5 |
| | | | | - Other • | |
| 384 | | 7106.91.00 | | - Unwrought | 5 |
| | | | | - Semi-manufactured | |
| 385 | | 7106.92.00 | | | 5 |
| 386 | 71.07 | 7107.00.00 | 00 | Base metals clad with silver, not further worked than semi-manufactured. | 5 |
| | 71.08 | | | Gold (including gold plated with platinum) unwrought or in semi manufactured forms, or in powder form. | |
| | | | | - Non-monetary | |
| 387 | | 7108.11.00 | | - - Powder | 5 |
| | | 7108.12 | | - Other unwrought forms | |
| 388 | | 7108.12.10 | | - - - In lumps, ingots or cast bars | 5 |
| 389 | | 7108.12.90 | | - - - Other | 5 |
| 390 | | 7108.1300 | | - - Other semi-manufactured forms | 5 |
| 391 | | 7108.20.00 | | - Monetary | 5 |
| 392 | 71.09 | 7109.00.00 | 00 | Base metals or silver, clad with gold, not further worked than semi manufactured. | 5 |
| | 71.10 | | | Platinum, unwrought or in semi-manufactured forms, or in powder form. | |
| | | | | - Platinum: | |
| | | | | - - Unwrought or in powder form | |
| 393 | | 7110.11.10 | 00 | - - - In lumps, ingots, cast bars or in powder form | 5 |
| 394 | | 7110.11.90 | 00 | - Other | 5 |
| 395 | | 7110.19.00 | | - - Other | 5 |
| | | | | - Palladium. | |
| | | | | - - Unwrought or in powder form: | |

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| 396 | | 7110.21.10 | | - - - In lumps, ingots, cast bars or in powder form | 5 |
| 397 | | 7110.21.90 | | - - - Other | 5 |
| 398 | | 7110.2000 | | - - Other | 5 |
| | | | | - Rhodium | |
| | | | | - Unwrought or in powder form: | |
| 399 | | 7110.31.10 | | - - - In lumps, ingots, cast bars or in powder form | 5 |
| 400 | | 7110.31.90 | | - - - Other | 5 |
| 401 | | 7110.39.00 | | - - Other | 5 |
| | | | | - Iridium, osmium and ruthenium: | |
| | | | | - - Unwrought or in powder form | |
| 402 | | 7110.41.10 | | - - In lumps, ingots, cast bars or in powder form | 5 |
| 403 | | 7110.41.90 | | - - - Other | 5 |
| 404 | | 7110.49.00 | | - - Other | 5 |
| | 71.11 | | | Base metals, silver or gold, clad with platinum, not further worked than semi manufactured. | |
| 405 | | 7111.00.10 | | - Silver or gold, clad with platinum | 5 |
| 406 | | 7111.00.90 | | - Other | 5 |
| | 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 other than goods of heading 85.49. | |
| 407 | | 7112.3000 | | - Ash containing precious metal or precious metal compounds | 5 |
| | | | | - Other: | |
| 408 | | 7112.91.00 | 00 | - - Of gold, including metal clad with gold but excluding sweepings containing other precious metals | 5 |
| | | 7112.92.00 | | - - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | |
| | | 711299 | | - - Other | |
| 410 | | 711299.10 | 00 | - - - Of silver, including metal clad with silver but excluding sweepings containing other precious metals | 5 |
| 411 | | 7112.99.90 | | - Other | 5 |
| | 72.01 | | | Pig iron and, spiegeleisen in pigs, blocks or other primary forms. | |
| 412 | | 7201.10.00 | 00 | - Non-alloy pig iron containing by weight 0.5 % or less of phosphorus | 5 |
| 413 | | 720120.00 | 00 | - Non-alloy pig iron containing by weight more than 0.5 % of phosphorus | 5 |

Unofficial translation

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|-----|-------|------------|----|--|----|
| 414 | | 7201.50.00 | | - Alloy pig iron; spiegeleisen | 5 |
| | 72.02 | | | Ferro-alloys. | |
| | | | | - Ferro-manganese | |
| 415 | | 7202.11.00 | | - Containing by weight more than 2 % of carbon | 5 |
| 416 | | 720219.00 | 00 | - - Other | 5 |
| | | | | - Ferro-silicon | |
| 417 | | 7202.21.00 | | Containing by weight more than 55 % of silicon | 5 |
| 418 | | 7202.29.00 | 00 | - - Other | 5 |
| 419 | | 7202.30.00 | 00 | - Ferro-silico-manganese | 5 |
| | | | | - Ferro-chromium. | |
| 420 | | 7202.41.00 | 00 | Containing by weight more than 4 % of carbon | 5 |
| 421 | | 7202.49.00 | | - Other | 5 |
| 422 | | 7202.50.00 | 00 | - Ferro-silico-chromium | 5 |
| 423 | | 7202.60.00 | 00 | - Ferro-nickel | 5 |
| 424 | | 7202.70.00 | 00 | - Ferro-molybdenum | 5 |
| 425 | | 720280.00 | 00 | - Ferro-tungsten and ferro-silico-tungsten | 5 |
| | | | | - Othe. | |
| 426 | | 7202.91.00 | 00 | - - Ferro-titanium and ferro-silico-titanium | 5 |
| 427 | | 7202.92.00 | 00 | - - Ferro-vanadium | 5 |
| 428 | | 7202.9300 | 00 | - - Ferro-niobium | 5 |
| 429 | | 7202.99.00 | 00 | - - Other | 5 |
| | 72.04 | | | Ferrous waste and scrap; remelting scrap ingots of iron or steel. | 30 |
| | | 7204.10400 | | - Waste and scrap of cast iron | |
| | | | | - Waste and scrap of alloy steel | |
| 431 | | 7204.21.00 | | - - of stainless steel | 30 |
| 432 | | 720429.00 | 00 | - - Other | 30 |
| | | 7204.3000 | 00 | - Waste and scrap of tinned iron or steel | 30 |
| | | | | - Other waste and scrap | |
| 434 | | 7204.41.00 | | - - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | 30 |
| 435 | | 720449.00 | | - - Other | 30 |
| 436 | | 720450.00 | | - Remelting scrap ingots | 30 |
| | 72.05 | | | Granules and powders, of pig iron, spiegeleisen, iron or steel. | |
| 437 | | 7205.10.00 | | - Granules | 5 |
| | | | | - Powders | |
| 438 | | 7205.21.00 | | - - of alloy steel | 5 |
| 439 | | 720529.00 | | - - Other | 5 |
| | 72.06 | | | Iron and non-alloy steel in ingots or other primary forms (excluding inn of heading 72.03). | |
| | | 7206.10 | | - Ingots | |

Unofficial translation

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|------|-------|------------|----|---|----|
| | | 7206.10.10 | | -- Containing by weight more than 0.6 % of carbon | 5 |
| 441 | | 7206.10.90 | | -- Other | 5 |
| 4-42 | | 7206.90.00 | | - Other | 5 |
| | 72.07 | | | Semi-finished products of iron or non-alloy steel. | |
| | | | | - Containing by weight less than 0.25 % of carbon: | |
| 443 | | 7207.11.00 | 00 | -- of rectangular (including square) cross-section, the width measuring less than twice the thickness | 5 |
| | | 7207.12 | | -- Other, of rectangular (other than square) cross-section. | |
| 444 | | 7207.1210 | | --- Slabs | 5 |
| 445 | | 7207.12.90 | | --- Other | 5 |
| 446 | | 7207.19.00 | 00 | -- Other | 5 |
| | | 7207.20 | | - Containing by weight 0.25 % or more of carbon: | |
| | | | | --- Other | |
| 448 | | 7207.20.21 | 00 | ---- Blocks roughly shaped by forging; sheet bars | 5 |
| 449 | | 7207.20.29 | | ---- Other | 5 |
| | | | | -- Other: | |
| 450 | | 7207.20.91 | | - Slabs | 5 |
| | | | | -- Other: | |
| 451 | | 7207.20.92 | 00 | ---- Blocks roughly shaped by forging; sheet | 5 |
| 452 | | 7207.20.99 | | ---- Other | 5 |
| | 74.01 | | | Copper mattes; cement copper (precipitated copper). | |
| 453 | | 7401.00.10 | | - Copper mattes | 10 |
| 454 | | 7401.00.20 | | - Cement copper (precipitated copper) | 10 |
| | 74.02 | | | Unrefined copper; copper anodes for electrolytic refining. | |
| 455 | | 7402.00.10 | | - Blister copper | 10 |
| 456 | | 7402.00.90 | | - Other | 10 |
| | 74.03 | | | Refined copper and copper alloys, unwrought. | |
| | | | | - Refined copper | |
| 457 | | 7403.11.00 | | -- Cathodes and sections of cathodes | 10 |
| 458 | | 7403.12.00 | | -- Wire-bars | 10 |
| 459 | | 7403.13.00 | | -- Billets | 10 |
| 460 | | 7403.19.00 | | - Other | 10 |
| | | | | - Copper alloys. | |
| 461 | | 7403.21.00 | 00 | -- Copper-zinc base alloys (brass) | 10 |
| 462 | | 7403.22.00 | 00 | -- Copper-tin base alloys (bronze) | 10 |

Unofficial translation

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|-----|-------|------------|----|---|----|
| 463 | | 740329.00 | | - - Other copper alloys (other than master alloys of heading 74.05) | 10 |
| 464 | 74.04 | 7404.00.00 | | Copper waste and scrap. | 10 |
| 465 | 74.05 | 7405.00.00 | | Master alloys of copper. | 10 |
| | 74.06 | | | Copper powders and flakes. | |
| 466 | | 7406.10.00 | 00 | - Powders of non-lamellar structure | 10 |
| | | 740620.00 | 00 | - Powders of lamellar structure; flakes | 10 |
| | | | | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. | |
| 468 | | 7501.10.00 | | - Nickel mattes | 5 |
| 469 | | 7501.20.00 | 00 | - Nickel oxide sinters and other intermediate products of nickel metallurgy | 5 |
| | 75.02 | | | Unwrought nickel. | |
| 470 | | 7502.10.00 | 00 | - Nickel, not alloyed | 5 |
| 471 | | 7502.20.00 | | - Nickel alloys | 5 |
| 472 | 75.03 | 7503.00.00 | | Nickel waste and scrap. | 5 |
| 473 | 75.04 | 7504.00.00 | 00 | Nickel powders and flakes. | 5 |
| | | | | Unwrought aluminium. | |
| 474 | | 7601.10.00 | | - Aluminium, not alloyed | 15 |
| 475 | | 7601.20.00 | 00 | - Aluminium alloys | 15 |
| 476 | 76.02 | 7602.00.00 | 00 | Aluminium waste and scrap. | 15 |
| | 76.03 | | | Aluminium powders and flakes. | |
| 477 | | 7603.10.00 | | - Powders of non-lamellar structure | 10 |
| | | 7603.20 | | - Powders of lamellar structure; flakes. | |
| 478 | | 7603.20.10 | 00 | - - Flakes | 10 |
| 479 | | 7603.20.20 | | - - Powders of lamellar structure | 10 |
| | 78.01 | | | Unwrought lead. | |
| 480 | | 7801.10.00 | | - Refined lead | 10 |
| | | | | - Other | |
| 481 | | 7801 01.00 | | - - Containing by weight antimony as the principal other element | 10 |
| 482 | | 7801.99.00 | | - - Other | 10 |
| 483 | 78.02 | 7802.00.00 | | Lead waste and scrap. | 10 |
| | 79.01 | | | Unwrought zinc. | |
| | | | | - Zinc, not alloyed | |
| 484 | | 7901.11.00 | 00 | - - Containing by weight 99.99 % or more of zinc | 10 |
| 485 | | 7901.1200 | 00 | - - Containing by weight less than 99.99 % of zinc | 10 |
| 486 | | 7901.20.00 | 00 | - Zinc alloys | 10 |
| 487 | 79.02 | 7902.00.00 | | Zinc waste and scrap. | 10 |
| | 79.03 | | | Zinc dust, powders and flakes. | |
| 488 | | 7903.10.00 | 00 | - Zinc dust | 5 |
| 489 | | 7903.90.00 | 00 | - Other | 5 |
| | 80.01 | | | Unwrought tin. | |
| 490 | | 8001.10.00 | 00 | - Tin, not alloyed | 10 |

Unofficial translation

| | | | | | |
|-----|-------|------------|----|---|----|
| 491 | | 8001.20.00 | 00 | - Tin alloys | 10 |
| 492 | 80.02 | 8002.00.00 | | Tin waste and scrap. | 10 |
| | 81.01 | | | Tungsten (wolfram) and articles thereof, including waste and scrap. | |
| 493 | | 8101.10.00 | 00 | - Powders | 10 |
| | | | | - Other | |
| 494 | | 8101.94.00 | | - - Unwrought tungsten, including bars and rods obtained simply by sintering | 10 |
| 495 | | 8101.96.00 | | - - Wire | 10 |
| 496 | | 8101.97.00 | | - - Waste and scrap | 10 |
| | | 8101.99 | | - - Other | |
| 497 | | 8101.99.10 | | - - Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil | |
| 498 | | 8101,99.90 | | - - - Other | 10 |
| | 81.02 | | | Molybdenum and articles thereof, including waste and scrap | |
| 499 | | 8102.10.00 | 00 | - Powders | 5 |
| | | | | - Other | |
| 500 | | 810294.00 | | - - Unwrought molybdenum, including bars and rods obtained simply by sintering | 5 |
| 501 | | 810295.00 | | - - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | 5 |
| 502 | | 810206.00 | | - Wire | 5 |
| 503 | | 810297.00 | 00 | - Waste and scrap | 5 |
| 504 | | 810299.00 | | - - Other | 5 |
| | 81.03 | | | Tantalum and articles thereof, including waste and scrap. | |
| 505 | | 810320.00 | | - Unwrought tantalum, including bars and rods obtained simply by sintering; powders | 5 |
| 506 | | 810330.00 | | - Waste and scrap | 5 |
| 507 | | 8103.90.00 | 00 | - Other | 5 |
| | 81.04 | | | Magnesium and articles thereof, including waste and scrap. | |
| | | | | - Unwrought magnesium. | |
| | | 8104.11.00 | 00 | - - Containing at least 99.8 % by weight of magnesium | 10 |
| 509 | | 8104.190 | 00 | - Other | 10 |
| 510 | | 810420.00 | 00 | - Waste and scrap | 10 |
| 511 | | 8104.30.00 | 00 | - Raspings, turnings and granules, graded according to size; powders | 10 |
| 512 | | 8104.90.00 | 00 | Other | 10 |
| | 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 | |

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| 513 | | 8105.2010 | | - - Unwrought cobalt | 5 |
| 514 | | 8105.2080 | 00 | - - Other | 5 |
| 515 | | 810530.00 | | - Waste and scrap | 5 |
| 516 | | 8105.9000 | 00 | - Other | 5 |
| | 81.06 | | | Bismuth and articles thereof, including waste and scrap. | |
| 517 | | 8106.00.10 | 00 | - Unwrought bismuth; waste and scrap; powders | 5 |
| 518 | | 8106.00.90 | 00 | - Other | 5 |
| | 81.08 | | | Titanium and articles thereof, including waste and scrap. | |
| 519 | | 8108.20.00 | 00 | - Unwrought titanium; powders | 5 |
| 520 | | 8108.30.00 | | - - Waste and scrap | 5 |
| 521 | | 8108.90.00 | | - Other | 5 |
| | 81.09 | | | Zirconium and articles thereof, including waste and scrap. | |
| | | | | - Unwrought zirconium; powders | |
| 522 | | 8109.21.00 | 00 | - - Containing less than I part hafnium to 500 parts zirconium by weight | 5 |
| 523 | | 8109.29.00 | | - - Other | 5 |
| | | | | Waste and scrap. | |
| 524 | | 8109.31.00 | 00 | - Containing less than I part hafnium to 500 parts zirconium by weight | 5 |
| 525 | | 8109.39.00 | 00 | - - Other | 5 |
| | | | | - Other | |
| 526 | | 8109.91.00 | 00 | - - Containing less than I part hafnium to 500 parts zirconium by weight | 5 |
| 527 | | 8109.99.00 | 00 | - - Other | 5 |
| | 81.10 | | | Antimony and articles thereof, including waste and scrap. | |
| 528 | | 811010.00 | 00 | - Unwrought antimony; powders | 5 |
| 529 | | 811020.00 | | - -Waste and scrap | 5 |
| 530 | | 8110.9000 | 00 | - Other | 5 |
| | 81.11 | | | Manganese and articles thereof, including waste and scrap | |
| 531 | | 8111.00.10 | | - -Waste and scrap | 5 |
| 532 | | 8111.00.90 | 00 | - Other | 5 |
| | 81.12 | | | Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap. | |
| | | | | - Beryllium | |
| 533 | | 8112.1200 | | - - Unwrought; powders | 7 |
| | | 8112.13.00 | 00 | - - Waste and scrap | 7 |
| 535 | | 8112.19.00 | 00 | - - Other | 7 |
| | | | | - Chromium. | |
| 536 | | 8112421.00 | | - - Unwrought; powders | 7 |
| 537 | | 8112.22.00 | 00 | - - Waste and scrap | 7 |
| 538 | | 8112.29.00 | 00 | - - Other | 7 |
| | | | | - Hafnium. | |

| | | | | | |
|-----|-------|-------------|----|--|---|
| 539 | | 8112.31.00 | | - - Unwrought; waste and scrap, powders | 7 |
| | | 8112.39.00 | | Other | 7 |
| 541 | | 8112.41.00 | 00 | - Unwrought; waste and scrap; powders | 7 |
| 542 | | 8112.49.00 | | - - Other | 7 |
| | | | | - Thallium. | |
| 543 | | 8112.51.00 | | - - Unwrought; powders | 7 |
| | | 811252.00 | 00 | - - Waste and scrap | 7 |
| 545 | | 811259.00 | | - - Other | 7 |
| | | | | - Cadmium. | |
| 546 | | 81 12.61.00 | | - - Waste and scrap | 7 |
| | | 8112.69 | | - Other | |
| 547 | | 811269.10 | | - - - Unwrought; powders | 7 |
| 548 | | 8112.69.90 | | - - - Other | 7 |
| | | | | - Other | |
| 549 | | 8112.9200 | | - - Unwrought; waste and scrap; powders | 7 |
| 550 | | 8112,99.00 | | - - Other | 7 |
| 551 | 81.13 | 8113.00.00 | | Cermets and articles thereof, including waste and scrap. | 7 |

An export tax rate of 10% will be applied for other types of mineral elements (metal or non-metal) that are not in the list of goods in Article 6 of this Decree.

For plants and medicinal trees classified in List Types I, II, and III under the control of Public Health sector and intended for export subject to the certification by the Public Health and the Agriculture and Forestry sectors, and taxes shall be collected in accordance with the export tax rates stated in Sub-Codes 1211.90.13, 1211.90.15, 1211.90.18, and 1211.90.19 in Article 6 of this Decree.

For the export of goods under the control of government, as defined in Article 6 of this Decree subject to approval and/or certification from the relevant sectoral authorities.

Article 7: Method of Calculation Export Tax

The method of calculation export tax is to take the taxable value multiplies by the export tax rate for each type of goods as stated in Article 6 of this Decree.

Detailed procedures for calculating export tax are set out in separate regulations.

Article 8: Collection of Export Tax

The finance sector is responsible for managing and collecting accurate, compete, and timely export taxes in compliance with the export tax rates and the list of goods.

Chapter 3 Final Provision

Article 9: Implementation

The government of the Lao People's Democratic Republic is in charge of implementing this presidential Decree

Unofficial translation

In cases it is necessary and need to amend the list of goods and export tax rates to align with the social-economic development in each period, the government is tasked to conduct a study, research and propose amendment to the National Assembly Standing Committee for consideration.

Article 10: Effectiveness

This Presidential Decree becomes effective on 1 October 2023 after being signed by the President and announced on the Lao Official Gazette for 15 days.

This Presidential Decree shall replace the Presidential Decree, No.002/PS, dated 27 April 2012, regards to the list of goods and export tax rates.

Any rules and provisions which are in contradiction with this Presidential Decree shall be superseded.

President of the Lao PDR

Thongloun SISOULITH