

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 and ASEAN 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 and ASEAN;

Recalling Trade Agreement signed on 03 March 2015 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 Contracting Parties.

Article 2

Principles

1. This Agreement creates the legal framework for trade relations between the Contracting Parties 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 Contracting Parties 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 Contracting Party, in accordance with criteria specified in Form S under the Agreement on the Rules of Origin applied to the goods eligible for Lao PDR - Viet Nam Preferential tariff treatment except for those listed in Annex 1a, 1b, 2a, 2b and 3 attached to this Agreement. The Annexes form an integral part of this Agreement.
2. The list of goods under annexes (1a, 2a, 1b, 2b, 3) attached to this Agreement shall be in accordance with the Harmonised Tariff Nomenclature (AHTN) as set out in the Protocol Governing the implementation of the ASEAN Harmonised Tariff Nomenclature and any amendments thereto.
3. Cane sugar and related products (HS code 1701) originating from the Lao PDR are entitled to an import duty equaling 50% of ATIGA tariff when exported to the Socialist Republic of Viet Nam (specified in Annex 1b) provided that the imported amount is within the annual tariff quotas announced annually by Viet Nam to all members of the World Trade Organization, including Lao PDR.
4. A zero tariff quota of three thousand (3.000) tons per year of tobacco leaves and seventy thousand (70.000) tons per year of rice commodities (specified in Annex 3) originating from the Lao PDR is applied to import into Viet Nam.
5. The Contracting Parties shall not apply non-tariff measures inconsistent with ASEAN and WTO rules to goods imported and originated from each Contracting Party.
6. Each Contracting Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994.
7. The Contracting Parties shall not issue or maintain any form of subsidy for exports unless in conformity with WTO obligations.
8. All agricultural products including the list of goods under Annexes 1a and 1b attached to this Agreement shall follow SPS provisions of the importing country. SPS regulations of each Contracting Party shall not conflict with ASEAN and WTO SPS regulations.

Article 4

Trade in Services

1. Recognizing the importance of trade in services for the growth and development of both Contracting Parties and taking into account the different level of economic development of the Contracting Parties, 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. As the request of either Party, the Contracting Parties may, through consultation, pursue further liberalization of bilateral trade in services.

Chapter 3

Trade Facilitation

Article 5

Customs Procedures

1. The Contracting Parties shall ensure the stability, predictability, transparency of customs procedures and create favorable conditions for trade through accelerating the customs clearance process for exports and imports of each Contracting Party.
2. The customs authorities of both Contracting Parties shall conduct periodical review to further simplify customs procedures with a view to promoting bilateral trade between the Contracting Parties.
3. For the purpose of risk management, rapid clearance will be applied for low-risk goods and physical inspection will be applied for 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.

Article 6

Payment and Transfers

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

Article 7

Anti-smuggling Cooperation

The Contracting Parties shall strengthen their bilateral cooperation in exchanging information and supporting investigations in the fight against smuggling, trade fraud, money laundering and illegal cross-border transportation of goods in order to prevent and address violations of relevant regulations of each Contracting Party, contributing to the enhancement of mutually beneficial cooperation and improving the efficiency of customs-related work of the Contracting Parties.

Chapter 4
Trade Promotion

Article 8

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 9

E-commerce Publication

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

Chapter 5

Implementation Arrangements

Article 10

Support in the Integration Processes

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

Article 11

Common Exceptions

Nothing in this Agreement shall 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 biodiversity and to ensure environmental protection in accordance with Article XX and Article XXI of GATT 1994.

Article 12

Implementing Agencies

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

Article 13
Dispute Resolution

All differences in interpretation or implementation of this Agreement shall be resolved through amicable consultation by the Contracting Parties in the spirit of solidarity and constructiveness.

Article 14
Annexes

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

Article 15
Validity and Entry into Force

1. This Agreement shall enter into force sixty (60) days following the date of receipt of the last notification, through diplomatic channel, upon completing internal formalities for the entry into force of this Agreement.
2. This Agreement shall replace 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 03 March 2015 in Vientiane Capital, Lao PDR.
3. This Agreement shall take legal effects five (5) years from the date of entry into force and shall be automatically extended every three (3) years. This Agreement shall terminate its effect 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 indispensable to this Agreement and shall enter into force in accordance with Paragraph 1 of this Article.

Done in Vientiane Capital, Lao PDR on 08 April 2024 in duplicate in Lao, Vietnamese and English languages. All texts are 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**



**MALAITHONG KOMMASITH
MINISTER OF INDUSTRY
AND COMMERCE**

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



**NGUYEN HONG DIEN
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.	Code (AHTN 2022)	Description
1	0106.19.00	- - Other
2	0106.20.00	- Reptiles (including snakes and turtles)
3	0106.31.00	- - Birds of prey
4	0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)
5	0106.33.00	- - Ostriches; emus (<i>Dromaius novaehollandiae</i>)
6	0106.39.00	- - Other
7	0106.41.00	- - Bees
8	0106.49.00	- - Other
9	0106.90.00	- Other
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
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
16	0210.11.00	- - Hams, shoulders and cuts thereof, with bone in
17	0210.12.00	- - Bellies (streaky) and cuts thereof
18	0210.19.30	- - - Bacon or boneless hams
19	0210.19.90	- - - Other
20	0210.20.00	- Meat of bovine animals
21	0210.91.00	- - Of primates
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)
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 2022 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 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 Viet Nam, are as follows:

No.	Code (AHTN 2022)	Description
	04.07	Birds' eggs, in shell, fresh, preserved or cooked.
		- 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	Rice.
	1006.10	- Rice in the husk (paddy or rough) :
7	1006.10.90	- - Other
	1006.20	- Husked (brown) rice :
8	1006.20.10	- - Hom Mali rice
9	1006.20.90	- - Other
	17.01	Cane or beet sugar and chemically pure sucrose, in solid form.
		- 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 :
13	1701.99.10	- - - Refined sugar
14	1701.99.90	- - - Other

Note:

1. All products listed above are based on the AHTN 2022 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 2a

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

No.	Code (AHTN 2022)	Description
1	0507.10.00	- Ivory; ivory powder and waste
2	0507.90.20	- - Tortoise-shell
3	0507.90.90	- - Other
4	1207.91.00	- - Poppy seeds
5	1211.30.00	- Coca leaf
6	1211.40.00	- Poppy straw
7	1211.90.11	- - - Cannabis, in cut, crushed or powdered form
8	1211.90.12	- - - Cannabis, in other forms
9	1211.90.17	- - - Other, fresh or dried, in cut, crushed or powdered form
10	1211.90.18	- - - Other, in cut, crushed or powdered form
11	1301.90.30	- - Cannabis resins
12	1302.11.10	- - - Pulvis opii
13	1302.11.90	- - - Other
14	2921.46.00	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof
15	2939.11.10	- - - Concentrates of poppy straw and salts thereof
16	2939.11.90	- - - Other
17	2939.19.00	- - Other
18	2939.45.00	- - Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts
19	2939.72.00	- - Cocaine, ecgonine; salts, esters and other derivatives thereof
20	3601.00.00	Propellent powders.
21	3602.00.00	Prepared explosives, other than propellent powders.
22	3603.10.00	- Safety fuses
23	3603.20.00	- Detonating cords
24	3603.30.00	- Percussion caps
25	3603.40.00	- Detonating caps
26	3603.50.00	- Igniters
27	3603.60.00	- Electric detonators
28	3604.10.00	- Fireworks
29	3604.90.20	- - Miniature pyrotechnic munitions and percussion caps for toys
30	3604.90.40	- - Signalling flares

31	3604.90.50	- - Signalling rockets
32	3604.90.90	- - Other
33	8401.10.00	- Nuclear reactors
34	8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof
35	8401.30.00	- Fuel elements (cartridges), non-irradiated
36	8401.40.00	- Parts of nuclear reactors
37	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.
38	8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.
39	8802.11.00	- - Of an unladen weight not exceeding 2,000 kg
40	8802.12.00	- - Of an unladen weight exceeding 2,000 kg
41	8802.20.10	- - Aeroplanes
42	8802.20.90	- - Other
43	8802.30.10	- - Aeroplanes
44	8802.30.90	- - Other
45	8802.40.10	- - Aeroplanes
46	8802.40.90	- - Other
47	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
48	8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof
49	8805.21.00	- - Air combat simulators and parts thereof
50	8805.29.10	- - - Ground flying trainers
51	8805.29.90	- - - Other
52	8806.10.00	- Designed for the carriage of passengers
53	8806.21.00	- - With maximum take-off weight not more than 250 g
54	8806.22.00	- - With maximum take-off weight more than 250 g but not more than 7 kg
55	8806.23.00	- - With maximum take-off weight more than 7 kg but not more than 25 kg
56	8806.24.00	- - With maximum take-off weight more than 25 kg but not more than 150 kg
57	8806.29.00	- - Other
58	8806.91.00	- - With maximum take-off weight not more than 250 g
59	8806.92.00	- - With maximum take-off weight more than 250 g but not more than 7 kg
60	8806.93.00	- - With maximum take-off weight more than 7 kg but not more than 25 kg
61	8806.94.00	- - With maximum take-off weight more than 25 kg but not more than 150 kg
62	8806.99.00	- - Other

63	8807.10.00	- Propellers and rotors and parts thereof
64	8807.20.00	- Under-carriages and parts thereof
65	8807.30.00	- Other parts of aeroplanes, helicopters or unmanned aircraft
66	8807.90.00	- Other
67	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)
68	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors
69	9301.90.00	- Other
70	9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.
71	9303.10.00	- Muzzle-loading firearms
72	9303.20.10	- - Hunting shotguns
73	9303.20.90	- - Other
74	9303.30.10	- - Hunting rifles
75	9303.30.90	- - Other
76	9303.90.10	- - Very pistols and other devices designed to project only signal flares with a calibre of 20 mm or more but excluding 23 mm and 26.5 mm
77	9303.90.90	- - Other
78	9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm ²
79	9304.00.90	- Other
80	9305.10.00	- Of revolvers or pistols
81	9305.20.00	- Of shotguns or rifles of heading 93.03
82	9305.91.10	- - - Of leather or of textile material
83	9305.91.90	- - - Other
84	9305.99.11	- - - - Of leather or of textile material
85	9305.99.19	- - - - Other
86	9305.99.91	- - - - Of leather or of textile material
87	9305.99.99	- - - - Other
88	9306.21.00	- - Cartridges
89	9306.29.00	- - Other
90	9306.30.11	- - - .22 calibre cartridges
91	9306.30.19	- - - Other
92	9306.30.20	- - Cartridges for riveting or similar tools or for captive-bolt humane killers; parts thereof
93	9306.30.30	- - For sporting, hunting or target-shooting guns, rifles and carbines, other than shotguns
94	9306.30.91	- - - .22 calibre cartridges
95	9306.30.99	- - - Other
96	9306.90.10	- - Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof
97	9306.90.90	- - Other

98	9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.
99	9601.10.10	- - Cigar or cigarette cases, tobacco jars; ornamental articles
100	9601.10.90	- - Other
101	9601.90.21	- - - Ornamental articles
102	9601.90.29	- - - Other
103	9601.90.91	- - - Cigar or cigarette cases, tobacco jars; ornamental articles
104	9601.90.99	- - - Other
105	9705.10.00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest
106	9705.21.00	- - Human specimens and parts thereof
107	9705.22.00	- - Extinct or endangered species and parts thereof
108	9705.29.00	- - Other
109	9705.31.00	- - Of an age exceeding 100 years
110	9705.39.00	- - Other
111	9706.10.00	- Of an age exceeding 250 years
112	9706.90.00	- Other

Note:

1. All products listed above are based on the AHTN 2022 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 2b

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

No	Code (AHTN 2022)	Description
	12.07	Other oil seeds and oleaginous fruits, whether or not broken.
		- Other :
1	1207.91.00	- - Poppy seeds
	13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.
		- Vegetable saps and extracts :
	1302.11	- - Opium :
2	1302.11.10	- - - Pulvis opii
3	1302.11.90	- - - Other
	24.01	Unmanufactured tobacco; tobacco refuse.
	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	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.
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	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :
23	2403.11.10	- - - Packed for retail sale
24	2403.11.90	- - - Other
	2403.19	- - Other :
		- - - Packed for retail sale :
25	2403.19.11	- - - - Ang Hoon
26	2403.19.19	- - - - Other
27	2403.19.20	- - - Other manufactured tobacco for the manufacture of cigarettes
		- - - Other :
28	2403.19.91	- - - - Ang Hoon
29	2403.19.99	- - - - Other
		- Other :
	2403.91	- - "Homogenised" or "reconstituted" tobacco :
30	2403.91.10	- - - Packed for retail sale
31	2403.91.90	- - - Other
	2403.99	- - Other :
32	2403.99.10	- - - Tobacco extracts and essences
33	2403.99.30	- - - Manufactured tobacco substitutes
34	2403.99.40	- - - Snuff, whether or not dry
35	2403.99.50	- - - Chewing and sucking tobacco
36	2403.99.90	- - - Other
	24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.
		- Products intended for inhalation without combustion :
37	2404.11.00	- - Containing tobacco or reconstituted tobacco
	2404.12	- - Other, containing nicotine :
38	2404.12.10	- - - E-cigarette liquid or gel
39	2404.12.90	- - - Other
	2404.19	- - Other :
40	2404.19.10	- - - Containing tobacco substitutes

41	2404.19.20	- - - Containing nicotine substitutes
		- Other :
	2404.91	- - For oral application :
42	2404.91.10	- - - Nicotine chewing gum
43	2404.91.90	- - - Other
	2404.92	- - For transdermal application :
44	2404.92.10	- - - Nicotine patch
45	2404.92.90	- - - Other
46	2404.99.00	- - Other
	27.09	Petroleum oils and oils obtained from bituminous minerals, crude.
47	2709.00.20	- Condensates
	27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :
	2710.12	- - Light oils and preparations :
		- - - Motor spirit, leaded :
48	2710.12.11	- - - - Of RON 97 and above
49	2710.12.12	- - - - Of RON 90 and above but below RON 97
50	2710.12.13	- - - - Of other RON
		- - - Motor spirit, unleaded :
		- - - - Of RON 97 and above :
51	2710.12.21	- - - - - Unblended
52	2710.12.22	- - - - - Blended with ethanol
53	2710.12.23	- - - - - Other
		- - - - Of RON 90 and above but below RON 97 :
54	2710.12.24	- - - - - Unblended
55	2710.12.25	- - - - - Blended with ethanol
56	2710.12.26	- - - - - Other
		- - - - Of other RON :
57	2710.12.27	- - - - - Unblended
58	2710.12.28	- - - - - Blended with ethanol
59	2710.12.29	- - - - - Other

		- - - Aviation spirit, of a kind used in aviation piston-engines :
60	2710.12.31	- - - - 100 octane and above
61	2710.12.39	- - - - Other
62	2710.12.40	- - - Tetrapropylene
63	2710.12.50	- - - White spirit
64	2710.12.60	- - - Low aromatic solvents containing by weight less than 1 % aromatic content
65	2710.12.70	- - - Other solvent spirits
66	2710.12.80	- - - Naphtha, reformates and other preparations of a kind used for blending into motor spirits
		- - - Other :
67	2710.12.91	- - - - Alpha olefins
68	2710.12.92	- - - - Other, petroleum spirit, having a flash point of less than 23 °C
69	2710.12.99	- - - - Other
	2710.19	- - Other :
70	2710.19.20	- - - Topped crudes
71	2710.19.30	- - - Carbon black feedstock
		- - - Lubricating oils and greases :
72	2710.19.41	- - - - Lubricating oil feedstock
73	2710.19.42	- - - - Lubricating oils for aircraft engines
74	2710.19.44	- - - - Lubricating greases
75	2710.19.45	- - - - Lubricating oils for textile
76	2710.19.46	- - - - Other lubricating oils
77	2710.19.50	- - - Hydraulic brake fluid
78	2710.19.60	- - - Transformer and circuit breakers oils
		- - - Diesel fuel; fuel oils :
79	2710.19.71	- - - - Automotive diesel fuel
80	2710.19.72	- - - - Other diesel fuels
81	2710.19.79	- - - - Fuel oils
82	2710.19.81	- - - Aviation turbine fuel (jet fuel) having a flash point of 23 °C or more
83	2710.19.82	- - - Aviation turbine fuel (jet fuel) having a flash point of less than 23 °C
84	2710.19.83	- - - Other kerosene
85	2710.19.89	- - - Other medium oils and preparations
86	2710.19.90	- - - Other

87	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 :
88	2710.91.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)
89	2710.99.00	- - Other
	30.06	Pharmaceutical goods specified in Note 4 to this Chapter.
		- Other :
	3006.92	- - Waste pharmaceuticals :
90	3006.92.10	- - - Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases
91	3006.92.90	- - - Other
92	3604.10.00	- Fireworks
93	3604.90.20	- - Miniature pyrotechnic munitions and percussion caps for toys
94	3604.90.40	- - Signalling flares
95	3604.90.50	- - Signalling rockets
96	3604.90.90	- - Other
	38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.
97	3825.10.00	- Municipal waste
98	3825.20.00	- Sewage sludge
	3825.30	- Clinical waste:
99	3825.30.10	- - Syringes, needles, cannulae and the like
100	3825.30.90	- - Other
		- Waste organic solvents :
101	3825.41.00	- - Halogenated
102	3825.49.00	- - Other
103	3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids
		- Other wastes from chemical or allied industries :
104	3825.61.00	- - Mainly containing organic constituents
105	3825.69.00	- - Other

106	3825.90.00	- Other
	40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.
		- Retreaded tyres :
	4012.19	- - Other :
107	4012.19.20	- - - Of a kind used on machinery of heading 84.27
108	4012.19.30	- - - Of a kind used on machinery of heading 84.29 or 84.30
		- - - Of a kind used on vehicles of Chapter 87 :
109	4012.19.41	- - - - Of a kind used on agricultural or forestry tractors
110	4012.19.49	- - - - Other
111	4012.19.90	- - - Other
	4012.20	- Used pneumatic tyres:
112	4012.20.10	- - Of a kind used on motor cars (including station wagons, racing cars)
		- - Of a kind used on buses or lorries :
113	4012.20.21	- - - Of a width not exceeding 450 mm
114	4012.20.29	- - - Other
115	4012.20.30	- - Of a kind used on aircraft
116	4012.20.40	- - Of a kind used on motorcycles
117	4012.20.50	- - Of a kind used on bicycles
118	4012.20.60	- - Of a kind used on machinery of heading 84.29 or 84.30
		- - Of a kind used on other vehicles of Chapter 87 :
119	4012.20.71	- - - Of a kind used on agricultural or forestry tractors
120	4012.20.79	- - - Other
121	4012.20.80	- - Of a kind used on machinery of heading 84.27
		- - Other :
122	4012.20.91	- - - Buffed tyres
123	4012.20.99	- - - Other
	4012.90	- Other :
		- - Solid tyres :
124	4012.90.14	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm
125	4012.90.17	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm
126	4012.90.19	- - - Other
		- - Cushion tyres :
127	4012.90.21	- - - Of a width not exceeding 450 mm
128	4012.90.22	- - - Of a width exceeding 450 mm
		- - Replaceable tyre treads :
129	4012.90.71	- - - Of a width not exceeding 450 mm

130	4012.90.72	- - - Of a width exceeding 450 mm
131	4012.90.80	- - Tyre flaps
132	4012.90.90	- - Other
	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.
	8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :
		- - - Completely Knocked Down :
133	8703.23.14	- - - - Motor-homes
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :
	8703.31	- - Of a cylinder capacity not exceeding 1,500 cc :
		- - - Completely Knocked Down :
134	8703.31.16	- - - - Motor-homes
135	8703.31.17	- - - - Sedan
		- - - - Other motor cars (including station wagons and sports cars, but not including vans) :
136	8703.31.29	- - - - - Other
	8703.32	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :
		- - - Completely Knocked Down :
137	8703.32.14	- - - - Motor-homes
		- - - Other :
	8703.40	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :
		- - Completely Knocked Down :
		- - - Motor-homes :
138	8703.40.16	- - - - Of a cylinder capacity not exceeding 2,000 cc
139	8703.40.17	- - - - Of a cylinder capacity exceeding 2,000 cc
	8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :
		- - Completely Knocked Down :
		- - - Motor-homes :
140	8703.50.16	- - - - Of a cylinder capacity not exceeding 2,000 cc

141	8703.50.17	- - - - Of a cylinder capacity exceeding 2,000 cc
		- - - Sedan :
142	8703.50.18	- - - - Of a cylinder capacity not exceeding 1,500 cc
		- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :
143	8703.50.25	- - - - Of a cylinder capacity not exceeding 2,000 cc
	8703.60	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :
		- - Completely Knocked Down :
		- - - Motor-homes :
144	8703.60.16	- - - - Of a cylinder capacity not exceeding 2,000 cc
145	8703.60.17	- - - - Of a cylinder capacity exceeding 2,000 cc
		- - - All-Terrain Vehicles (ATV) :
	8703.70	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :
		- - Completely Knocked Down :
		- - - Motor-homes :
146	8703.70.16	- - - - Of a cylinder capacity not exceeding 2,000 cc
147	8703.70.17	- - - - Of a cylinder capacity exceeding 2,000 cc
		- - - Sedan :
148	8703.70.18	- - - - Of a cylinder capacity not exceeding 1,500 cc
		- - - Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :
149	8703.70.25	- - - - Of a cylinder capacity not exceeding 2,000 cc
150	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.
	87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.
	93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.
151	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)
152	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors
153	9301.90.00	- Other

154	9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.
	93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).
155	9303.10.00	- Muzzle-loading firearms
	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:
156	9303.20.10	- - Hunting shotguns
157	9303.20.90	- - Other
	9303.30	- Other sporting, hunting or target-shooting rifles:
158	9303.30.10	- - Hunting rifles
159	9303.30.90	- - Other
160	9303.90.10	- - Very pistols and other devices designed to project only signal flares with a calibre of 20 mm or more but excluding 23 mm and 26.5 mm
161	9303.90.90	- - Other
	93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.
162	9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm ²
163	9304.00.90	- Other
	93.05	Parts and accessories of articles of headings 93.01 to 93.04.
164	9305.10.00	- Of revolvers or pistols
165	9305.20.00	- Of shotguns or rifles of heading 93.03
		- Other :
	9305.91	- - Of military weapons of heading 93.01 :
166	9305.91.10	- - - Of leather or of textile material
167	9305.91.90	- - - Other
	9305.99	- - Other :
		- - - Of goods of subheading 9304.00.90 :
168	9305.99.11	- - - - Of leather or of textile material
169	9305.99.19	- - - - Other
		- - - Other :
170	9305.99.91	- - - - Of leather or of textile material
171	9305.99.99	- - - - Other

	93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.
		- Shotgun cartridges and parts thereof; air gun pellets :
172	9306.21.00	- - Cartridges
173	9306.29.00	- - Other
	9306.30	- Other cartridges and parts thereof:
		- - For revolvers and pistols of heading 93.02 :
174	9306.30.11	- - - .22 calibre cartridges
175	9306.30.19	- - - Other
176	9306.30.20	- - Cartridges for riveting or similar tools or for captive-bolt humane killers; parts thereof
177	9306.30.30	- - For sporting, hunting or target-shooting guns, rifles and carbines, other than shotguns
		- - Other :
178	9306.30.91	- - - .22 calibre cartridges
179	9306.30.99	- - - Other
	9306.90	- Other:
180	9306.90.10	- - Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof
181	9306.90.90	- - Other
182	9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.

Note:

1. All products listed above are based on the AHTN 2022 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 3

Goods originating from 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:

No	Code (AHTN 2022)	Description
	24.01	Unmanufactured tobacco; tobacco refuse.
	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
	10.06	Rice.
	1006.10	- Rice in the husk (paddy or rough) :
14	1006.10.90	- - Other
	1006.20	- Husked (brown) rice :
15	1006.20.10	- - Hom Mali rice
16	1006.20.90	- - Other

Note:

1. All products listed above are based on the AHTN 2022 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.