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Additional Questions and Replies

The following submission, dated 13 July 2006, is being circulated at the request of the Government of the Lao People's Democratic Republic (Lao PDR).

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II. ECONOMY, ECONOMIC POLICIES AND FOREIGN TRADE

- 2. Economic Policies
- (a) Main direction of ongoing economic policies
- Development plans

Question 1

One of the key development objectives of the Lao PDR identified in document WT/ACC/LAO/3 is to expand agricultural production in all sectors, achieve self-sufficiency in rice production, and foster the "promotion of food products for export, including vegetables, livestock and commercial crops such as coffee."

Please outline the means that Lao PDR will use to achieve these objectives and provide a status report on your government's review of agricultural development with respect to the Agreement on Agriculture. Does Lao PDR plan to provide the Working Party with additional information on its plans for implementing this program?

Answer:

The means to achieve the key development objectives of the Lao PDR in agriculture are:

- Irrigation system and drainage (the Lao PDR Government funds these projects but farmers pay for the costs associated with using the infrastructure, such as electricity charges);
- Credit;
- Research and extension program;
- Disaster relief;
- Training program;
- Pests and diseases control;
- Market information program;
- Minimum price for rice.

All measures are in conformity with Annex 2 as well as Article 6.4 and 9.4 of the Agreement on Agriculture and flexibilities provided therein for developing and least developed countries.

Lao PDR will provide additional information to Members as deemed appropriate.

Question 2

We note that in the reply to Question 1 of WT/ACC/LAO/4, Lao PDR has said that it intends to review its development programs.

We would be grateful for any information that could be provided on the progress of the review, particularly relating to the development objectives of expanding agricultural production.

Answer:

See the answer to question 1.

- Pricing Policies

Question 3

In WT/ACC/LAO/4, Lao PDR provided a list of 30 products that are subject to price regulations. Has the list of products that are subject to price controls changed since submission of WT/ACC/LAO/4?

Answer:

No. See additional information in the reply to question 4.

Question 4

We note that in replies to Questions 2-4 of WT/ACC/LAO/4, Lao PDR has provided information that price controls now apply to 30 products, but that any goods can be subject to price surveillance and regulation.

- (i) We would be grateful for the latest list of products subject to price controls.
- (ii) In relation to each product subject to price controls, could Lao PDR please describe the types of price regulation that apply? (For example: minimum price, maximum price, profitability cap, etc.)
- (iii) In relation to each product subject to price regulation, could Lao PDR please indicate whether there is any domestic production of the product concerned?
- (iv) How is price surveillance undertaken? Are purchasers and/or sellers required to notify the government? Or does the government monitor purchases and/or sales?

Answer:

- (i) The list of products subject to price regulation provided in WT/ACC/LAO/4 (Question 2) is still valid.
- (ii) There are only three products subject to maximum price control, namely, fuel and gas, steel for construction, and cement. The purpose of the controls is to avoid a sudden increase in the prices of these items which are inputs for production and largely consumed by the general public. Rice is subject to a minimum price measure to stabilise farmers' revenue and support food security. The rest of the items on the list are subject only to price surveillance not price control.
- (iii) There is domestic production for products in the list of price regulation, except for fuel and gas, water pumps, trashing machines, milling machines, rice mills, bicycles, monosodium glutamate, and sea fish.
- (iv) To enable price surveillance retailers of products subject to price regulation are required to display the prices of the products. Trade officials (from the Internal Trade Department of the Ministry of Commerce or Provincial Offices of Commerce) do spot checks to ensure adherence to pricing regulations.
- (c) Foreign exchange and payments system

Question 5

In WT/ACC/LAO/4, the Lao PDR indicated that the Kip (LAK) is not convertible, yet it also stated that the government sells foreign exchange to the Central Bank "at the prevailing market price."

Please explain how a "prevailing market price" can exist without some level of convertibility?

The statement that the Kip (LAK) is "not convertible" means that it is not traded in regional or international currency markets. The government sells foreign exchange to the Bank of the Lao PDR (Central Bank) at "the prevailing market price" which is the rate calculated on the basis of the fluctuation of the exchange rates in international and domestic markets (official and parallel markets).

At present, while the foreign exchange inter-bank markets are not yet very active, in order to be the basis for calculation of weighted average reference rate between the Kip and the US dollar on the daily basis, the Central Bank, at the end of the trading day, uses the prevailing rates from both international and domestic markets to determine the reference rate between the Kip and the US dollar for the following day.

Therefore, this reference rate serves as the basis for the Central Bank (Operations Department) and the commercial banks in determining their buying and selling rates applied to transactions with their customers, including the government, international organizations and the general public.

(d) Foreign and domestic investment policies

Question 6

WT/ACC/LAO/4 stated that the DIPL (Domestic Investment Promotion Law) provides for Trade-Related Investment Measures covered in the WTO TRIMs Agreement. Please list them.

Does the Law on the Promotion and Management of Foreign Investment (PMFI) also provide for Trade Related Investment Measured covered in the WTO TRIMs Agreement? If so, please list them.

How does the Lao PDR plan to bring its investment laws, both domestic and foreign, into conformity with the TRIMs Agreement? If so, does the Lao PDR intend to develop an Action Plan to reconcile its laws with the TRIMs Agreement?

Answer:

The current investment laws are the Law on the Promotion of Domestic Investment No. 10/NA dated 22 October 2004, the Law on the Promotion of Foreign Investment No. 11/NA dated 22 October 2004 and its implementation Decree No. 301 PM dated 12 October 2005. Copies of the laws and decree are available through WT/ACC/LAO/5/Add.1 and the details on Trade-Related Investment Measures in Lao PDR can be found in these laws.

The Lao Government is consulting with relevant stakeholders to determine if a transition period is required to implement the TRIMs Agreement.

Question 7

Document WT/ACC/LAO/3 states that investments by foreign-owned entities or joint ventures must first be approved, and are charged an investment fee of US\$500 or US\$1,000 depending on the value of the investment.

Please explain why Lao PDR charges the investment fee.

Pursuant to the Presidential Decree on Fee and Service Charges No. 02/PD, dated 27 November 2002, this investment fee has been removed.

Question 8

WT/ACC/LAO/4 states that the Finance Ministry charges a registration fee of 0.01 percent of the value of an investment project's capital "to earn revenue to support the administration of investment laws." Does this policy encourage capital investment in the Lao PDR?

Answer:

The Ministry of Finance has eliminated the said fee.

In the past, the Ministry of Finance charged a registration fee of 0.1% of the value of investment as revenue for national budget. The Government of Lao PDR issued Prime Minister Instruction No. 04/PM, dated 3 March 2005 on streamlining Investment Project Approval Procedure and Investment Promotion. In particular, section 4 has provided for abolishment of the collection of registration fee of 0.1 percent of the value of the capital which was previously based on Decree No. 52/PM, dated 13 March 1993.

Question 9

The response to Question 14 in WT/ACC/LAO/4 states "Some areas of investment in List 2 are subject to conditions of achieving high levels of export (eg. alcohol and vehicles) and local content."

Please specify for the Working Party all investment requirements subject to such measures.

Answer:

With respect to local content, please see the answer to Question 6.

As regards the conditions of achieving high levels of export, Lao PDR as an LDC reserves its rights to avail itself of the special and differential treatment, including provisions in Article 27 of the Agreement on Subsidies and Countervailing Measures.

3. Foreign trade in goods and services

Question 10

Regarding the reply to Question 63 of WT/ACC/LAO/4, we note that Lao PDR said that National Statistics Centre (NSC) has plans to develop its own website so that the public can access economic data through the internet. We would be grateful for advice on whether this website has been developed.

Answer:

The National Statistics Centre (NSC) is now posting selected socio-economic statistics and information on their publications on its own website. The webpage is accessible at: http://www.nsc.gov.la.

III. FRAMEWORK FOR MAKING AND ENFORCING POLICIES AFFECTING FOREIGN TRADE IN GOODS AND TRADE IN SERVICES

4. Any legislative programmes or plans to change the regulatory regime

Question 11

We note that, in the reply to question 30 of WT/ACC/LAO/4, Lao PDR indicates that it has identified and reviewed laws that relate to WTO accession and identified areas where changes are necessary, and that some laws, such as the Customs Law, have been amended in draft form.

We would be grateful for advice from Lao PDR on the current status of reviewing and amending laws, and the proposed legislative timetable for amending and enacting the necessary legislation to meet WTO requirements.

Answer:

In May 2005, the Seventh Ordinary Session of the Fifth Legislature of the National Assembly adopted three new laws and three amended laws, including the amended Customs Law and Tax Law as part of the government's effort to bring its legislation in-line with WTO principles.

See additional information on the progress of enacting and amending laws in the reply to question 13.

Question 12

It would be useful if Lao PDR could prepare a legislative action plan for WTO conformity, including expected dates for enactment or amendment of the laws and for implementation.

Answer:

The Legislative Action Plan is under preparation and Lao PDR plans to submit this document to the WTO Secretariat before the Second Working Party meeting.

5. Laws and Legal Acts

Question 13

Please provide the information on Lao PDR' plans for enactment of legislation, as provided for in "The Plan for Building New Laws and Amendment of Laws (2001-2006)" noted in the response to question 30 of WT/ACC/LAO/4.

Answer:

The Government of Lao PDR has been active in improving the national legislative framework and bringing it into compliance with WTO principles. According to the Resolution of the Standing Committee of the National Assembly dated 12 January 2004 on adoption of the 5-year plan (2001-2006) on enacting new laws and amending existing laws, there are 19 new laws to be adopted and 16 laws to be amended.

By November 2005, the following laws were adopted or amended by the Lao PDR National Assembly:

New Laws:

- Law on Tourism:
- Law on National Heritage;
- Curative Law;
- Law on Petitions.

Amended Laws:

- Law on Business;
- Criminal Law;
- Law on Forestry.

As per the answer to question 12, Lao PDR will provide the WTO with a Legislative Action Plan which will contain more details on new, amended and upcoming relevant laws.

6. Description of judicial, arbitral, or administrative tribunals or procedures, if any

Question 14

We note that Lao's replies to Questions 31-37 of WT/ACC/LAO/4 indicate that in the longer term it is considering the idea of a commercial tribunal or trade court. We would appreciate advice on whether Lao PDR has given further consideration to this idea.

Answer:

The Law on the People's Courts of Lao PDR was amended according to the resolution of the National Assembly reference No. 26/NA dated 21 October 2003. According to this amended law, additional Chambers were added to the People's Courts including Civil and Commercial Chambers at the Provincial, Appellate and Supreme Court. As Commercial Chambers are in the process of being established therefore the Lao PDR has no additional plans to establish a specialized Commercial Court.

Question 15

In light of the answers in WT/ACC/LAO/4 to Questions in this section, it is not clear that Lao PDR intends to observe the requirements of Article X or other WTO provisions concerning the right of appeal from administrative decisions to the courts or an independent tribunal.

- Lao PDR must decide how it intends to implement this aspect of its WTO obligations.
- What is the status of Lao PDR consideration of establishing an independent commercial or trade court or other independent tribunal that would be empowered to adjudicate complaints by importers and/or exporters against decisions taken by the authorities on issues covered by WTO provisions?

Answer:

In Lao PDR natural persons or legal entities have the right to lodge complaints to the courts in order to protect their rights and interests which are infringed or claimed by other parties (Article 3 of the Law on Civil Procedures).

As mentioned in the answer to question 14, Commercial Chambers are being established at Provincial Courts, Appellate Courts and the Supreme Court. Commercial Chambers have powers to adjudicate on cases concerning business and commerce, including cases relating to import and export of goods,

according to the Law on Civil Procedures of the Lao PDR that provides what cases can be brought to the Commercial Chambers of People's Court of the Lao PDR.

IV. POLICIES AFFECTING TRADE IN GOODS

- 1. Import Regulation
- (a) Registration requirements for engaging in importing

Question 16

Lao PDR' regulations for registration by a business wishing to import or export are now set out in the Decree on Goods Trading Business No. 206/PM of 11 October 2001. Please describe these requirements to the Working Party, including lists of areas that are restricted from trade. Are there similar restrictions on domestic production?

Please provide copies of all documents required for registration at Department of Internal Trade.

Answer:

Chapter II of the Decree on Goods Trading Business No. 206/PM of 10 October 2001 specifies that the Lao Government promotes legally free circulation and distribution of all goods, except for a limited number of products for which the Government sets special conditions for distribution.

In administering the goods subject to special conditions, the criteria is set based on the characteristics, importance, implications, risk or danger of the goods. See the answer to question 25 on the list of prohibited and controlled goods for import and export.

Decree No.206/PM does not specify areas that are restricted from trade. However, relevant provisions in domestic and foreign investment laws are applicable in this respect. The Prime Minister's Decree No. 301 PM dated 12 October 2005 to implement the Foreign Investment Law stipulates that "activities closed to foreign investment are those that affect national security, cause a serious current or long term impact to the environment, to health or to the culture of the nation".

According to the Announcements (Supplementary) No.0530/MOC, dated 10 May 2002 and No. 0538/MOC, dated 13 May 2002, the Ministry of Commerce has notified that the procedures for business registration occur at one of three different levels depending on the size of the enterprise. The details are as follows:

- I. <u>Ministry level</u>
- 1. Foreign investment whose registered capital is greater than or equal to \$US 200,000;
- 2. Enterprises engaged in import of vehicles and gasoline, and export of wood products;
- 3. State Owned Enterprises and joint ventures (with State Owned Enterprises) that established by central authorities.
- II. Province level (Vientiane Capital and Provinces)
- 1. Foreign investors whose registered capital is less than \$US 200,000;
- 2. Enterprises regulated by or dealt with other main sectors such as: agriculture, industry and services;
- 3. Commercial enterprises engaged in export-import trade outside the scope that administered by the Ministry will be transferred to provinces;

4. State Owned Enterprises and joint ventures (with State Owned Enterprises) that established by provincial authorities.

III. District level

Small business or enterprises who operate outside the scope of the Ministry and Provincial jurisdiction should register with the district office:

- 1. Branches;
- 2. Small shops;
- 3. Others.

The documents to be submitted by foreign investors are as follows:

- Application form (see Annex I)
- Foreign investment license (see the answer to question 18)
- Approval from relevant sectors (e.g. agro-business from the Ministry of Agriculture and Forestry)
- Curriculum Vitae (CV) of business owners, directors and/or managers
- Asset statement
- Copy of passport or other forms of identification
- Authorization letter (for representative person to act on behalf of business owners)
- 3 photos (3x4 inches).

The documents to be submitted by domestic investors:

- Application form
- Domestic investment licence
- Approval from relevant sectors (e.g. agro-business from the Ministry of Agriculture)
- CV of business owners, directors and/or managers
- Asset statement
- Criminal record verification
- Copy of identification card
- 3 photos (3x4 inches).

As requested, please find as attached Annex I the application form for business registration.

Question 17

Please clarify what the "Socio-Economic Plan" is and how it relates to importers, with emphasis on describing the nine categories of imports and ten categories of exports important to the Lao PDR' economy and which are restricted or controlled for export or import as set out in the Decree No. 205/PMO dated 11 October 2001 and the Notification No. 0202/MOC.FTD dated 14 February 2003.

Answer:

The "Socio-Economic Plan" referred to is the National Socio-Economic Plan which is set every five years. The plan has no direct relation to importers rather it sets the overall Lao PDR objectives, such as to promote trade, maintain macroeconomic stability and contribute to long-term social development.

The nine categories of imports and ten categories of exports referred to in the question have already been abolished.

What is the process for wholly foreign-owned entity or a joint venture to lodge an application with the Foreign Investment Management Cabinet (FIMC)? Can Lao PDR please provide a copy of any required documents? If the application is referred to another agency, what type of expert/technical comments is FIMC seeking? How is this information used?

Answer:

According to the new Law on the Promotion of Foreign Investment, the application for foreign investment, including a wholly foreign-owned entity or joint venture, shall be submitted through the "one-stop-service" of the Committee for Promotion and Management of Investment, the former Foreign Investment Management Cabinet.

A foreign investor seeking an investment license to operate in Lao PDR must submit an application form, with supporting documents such as copy of passport, resume, investment's feasibility study or business plan, information about the business operation in case of legal entity, a joint venture agreement in case of the joint venture, to DDFI at the central level or provincial investment authorities, depending on the amount of registered capital.

For more details on the application process, please see the Law on the Promotion of Foreign Investment.

Question 19

On what basis does the Committee for Investment and Cooperation (CIC) decide if an application is approved? What does the CIC evaluate?

Answer:

The Lao Investment Promotion Committee (LIPC) (formerly the Committee for Promotion and Management of Investment and the Committee for Investment and Cooperation) evaluates the feasibility of the each individual project proposal based on the documentation provided by the applicant and regarding the broader economic, social and environmental policies and conditions in Lao PDR. In addition, for large-scale projects and especially projects that are related to the use of natural resources, specific approval from other relevant ministries is required.

Question 20

With regard to the criteria listed in WT/ACC/LAO/3:

- Are there any restrictions on securing the necessary "warehouse" for trade? Are all importers still automatically considered wholesalers?
- Outline what is required to demonstrate the "expertise and technical infrastructure"?
- What are the applicable requirements of the Accounting Law?
- What are the applicable requirements of the Tax Law and the Customs Law?
- Are their any restrictions to foreign companies working with "registered banks"?

Answer:

The Ministerial Regulation No. 462/MOC of 8 December 1993 on "Authorization of Import and Export Business" has been replaced by the Prime Minister's Decree on Goods Trading Business No. 206/PM of 10 October 2001 which removed the specific restrictions mentioned in the question.

- The criteria on restrictions on securing the necessary "warehouse" for trade has been abolished.
- Importers are not automatically considered wholesalers.
- The requirements to demonstrate the "expertise and technical infrastructure" are, for example:
 - For import of medicines: the importers must have sufficient knowledge on pharmacy and storage facilities to maintain the quality and efficacy of the medicines.
 - For fuel and gas: the importers must have well-equipped storage facilities to prevent fire and explosive accidents.
- All businesses either foreign or national owned that are registered in Lao PDR, including for the purpose of import and/or export, must comply with relevant provisions of the Accounting Law, Tax Law and Customs Law.
- Foreign companies are treated no less favourable than domestic companies with regard to relations with "registered banks" in the area of trade.

(b) Characteristics of national tariff

Question 21

In WT/ACC/LAO/4, Lao PDR states that it would not convert its tariff schedule to HS 96 nomenclature because ASEAN was in the process developing an ASEAN Harmonized Tariff Nomenclature (AHTN) using HS 2002 by October 2003. Can the Lao PDR confirm that it is now using the AHTN nomenclature?

Answer:

Lao PDR can confirm that it has implemented the ASEAN Harmonized Tariff Nomenclature (AHTN) since 1 October 2003.

Question 22

Please provide a detailed list of goods with HS item numbers for the products that are considered "luxury goods" by Lao PDR for the purpose of assigning a tariff rate.

Answer:

The list of the luxury goods is attached (Annex IV).

Question 23

Could Lao PDR inform the Working Group on the state of play with regard to the implementation of the HS 2002. Is our understanding correct that the ASEAN Harmonized Tariff Nomenclature (AHTN) is based on the HS 2002?

Answer:

Lao PDR can confirm that it has implemented the ASEAN Harmonized Tariff Nomenclature (AHTN). Also Lao PDR can confirm that the AHTN is based on the HS 2002.

Question 24

Regarding the replies to Questions 51-54 of WT/ACC/LAO/4, we seek advice that Lao PDR has now implemented HS 2002 as the tariff nomenclature.

Please see answer to question No 23.

(e) Quantitative import restrictions, including prohibitions, quotas and licensing systems

Question 25

Please list all the products subject to restrictions or prohibitions and import licensing. Please include HS numbers.

Answer:

See Annexes II and III for the current list of goods subject to prohibition for import and export as per the Ministry of Commerce's Notification No. 284/MOC.FTD of 17 March 2004 and the list of goods subject to import and export licensing as per Notification No. 285/MOC.FTD of 17 March 2004.

Question 26

In the replies to Questions 40-50 of WT/ACC/LAO/4, Lao PDR refers to the Trade Balancing Policy that requires importers to export goods as a condition for obtaining an import licence. We have concerns over the consistency of this policy with the TRIMs Agreement.

Answer:

The Trade Balancing Policy has already been replaced by an Indicative Plan Policy which no longer requires the balancing of imports and exports. The new policy has been established to simplify import and export procedures and to collect statistics on trade flows. See the answer to question 31 for more details on the Indicative Plan Policy.

Question 27

Lao PDR stated in response to Question 62 in WT/ACC/LAO/4 that work was proceeding to make the import licensing restrictions on certain strategic goods such as steel bars and cement, consistent with WTO rules.

Please indicate what Lao PDR has done to address the potential violations of Article XI and to revise the current system to bring it into conformity with WTO rules?

Answer:

Lao PDR has recently undertaken important steps to liberalise its import regime, such as replacing the trade balancing policy with the indicative plan policy. Moreover, Lao PDR is currently in the process of considering and evaluating alternative measures to replace the current system of import licensing restrictions for a limited number of strategic goods such as through the use of tariffs and other WTO-consistent measures as allowed especially for developing countries and least-developed countries.

Question 28

The answer to Question 40 of WT/ACC/LAO/4 states that the "Trade Balancing Policy" requires importers to export goods to obtain an import license. The answer notes that this measure is temporary. When does the Lao PDR intend to rescind this WTO inconsistent requirement?



See the answer to question 26.

Question 29

In responding to Question 69 posed in document WT/ACC/LAO/4, the Lao PDR reiterates that it is considering the development of alternatives to quantitative restrictions. Please update the Working Party on the alternative methods of regulation that the Lao PDR is thinking about implementing, and indicate a schedule upon which they will be established.

Answer:

See the answer to question 27.

Question 30

Lao PDR has stated that it is considering alternative methods to licensing and quantitative restrictions to regulate imports of steel and autos. Please provide an update on where this process stands.

Answer:

See the answer to question 27.

(f) Import licensing procedures

Question 31

As a follow-up to the answer to Question 78 in WT/ACC/LAO/4, please detail the steps required to get an automatic and a non-automatic import license.

With respect to the Lao PDR's answer to Question 81 in WT/ACC/LAO/4, WTO rules require that information on quotas needs to be published in a standard document. What is that document and how can it be accessed?

Answer:

The Ministry of Commerce is responsible for setting policy and regulations governing the foreign trade regime in Lao PDR, including import licensing procedures. Trade offices in the provinces and Vientiane Capital implement the licensing procedures.

Lao PDR administers both automatic and non-automatic import licensing. The automatic import licensing procedures is applicable to general goods which are not prohibited or subject to control. Goods which are prohibited or subject to control for import are under the non-automatic import licensing procedure (as per the answer to question 25, please see Annexes II and III for a list of prohibited and controlled products).

The steps required to get an automatic license are as follows:

- First, the importer submits an indicative plan to the relevant trade office in the provinces or Vientiane capital. The indicative plan specifies the total value of goods to be imported within an annual period.

- Second, the importer forwards the indicative plan to the single window service at the border checkpoints. Each import transaction will be deducted against the total amount in the indicative plan.
- Third, the importer pays import duties and taxes and then the goods can be cleared from the warehouse

Non-automatic import licensing is applicable to controlled and prohibited goods for import. The process for importing controlled goods is the same as for automatic import license products, but in addition the importer must submit a request to the relevant authority as provided in the Regulation No. 285/MOC.FTD of 17 March 2004.

The goods prohibited for import are those which pose a serious threat to the national economy, society, public morals, national culture and traditions, health and safety, and the environment. The Ministry of Commerce updates the list of prohibited goods for import and export from time to time. The current list is provided in the Ministry of Commerce's Regulation No. 284/MOC.FTD of 17 March 2004. In exceptional cases, some prohibited items can be imported subject to an approval from the Prime Minister's Office. The procedures are as follows:

- First, the importer submits a request to relevant authorities. For example, the import of narcotic substances for medical purpose needs to obtain approval from the Ministry of Health.
- Second, the importer forwards the approval by relevant authorities to the Prime Minister's Office for consideration.
- Once the approval is obtained from the Prime Minister's Office, the importer submits the approval to single window service at the border checkpoints. After customs and tax clearance, the goods can be taken out of the warehouse.

The Ministry of Commerce, through its Offices of Commerce who are present throughout the country, informs individual companies and business associations on quota allocation through meeting and discussion with companies and business associations.

Question 32

With respect to Article 2 of the Ministry of Agriculture and Forestry's Regulation 894/MOAF on the control and use of plant pesticides, how long a period does the license granted by the Ministry of Agriculture and Forestry last, and what are the licensing procedures? Are there any fees?

Answer:

The Regulation No. 894/MOAF has now been replaced by the Regulation No. 0886/MOAF. The licensing procedure for plant pesticides is stipulated Article 27 of this Regulation. The licenses are valid for two years. The fees collected are based on Article 57 of the Presidential Degree on Fees and Services Charges No. 02/PO dated 27 November 2002 and Guidelines of the Ministry of Finance on Implementation of this Decree. The fees are minimal and reflect the costs of services rendered. See Annex V for a flow chart outlining the approval and licensing procedures.

Question 33

Referring to Article 3 of the same regulation, what are the procedures for receiving any import permit from the Department of Agriculture, and what is the fee structure if any? What is the reasoning for having the permit only cover one single importation?

Regarding procedures and costs related to import permit, see the answer to question 32.

The reason for requiring a permit for each importation of plant pesticides is to monitor and control the amount to be imported and its usage in order to prevent any misuse of plant pesticides in Lao PDR and to ensure compliance with CODEX and WHO regulations.

Question 34

Regarding the replies to Questions 71-83 of WT/ACC/LAO/4, we note that relevant line Ministries only approve imports subject to technical mandatory regulations, which Lao PDR suggests apply only to a few products.

We would be grateful if Lao PDR could provide a list of products which are subject to technical mandatory regulations.

Answer:

As per the answer to question 25, the products that are subject to mandatory technical regulations are included in Annex III (Decree 285/MOC.FTD on List of Goods Subject to Import and Export Licensing).

Question 35

We note that Lao PDR says the Ministry of Commerce has to coordinate with line ministries before issuing an import licence and that Government approval is needed. Does this mean that the Ministry of Commerce must consult line ministries on every application for an import licence and obtain Government approval?

Answer:

For controlled or non-automatic import licensing (see the answer to question 31) the Ministry of Commerce must consult with line ministries on each application in order to ensure compliance with the relevant technical regulations for controlled goods and other relevant policies. Approval is only required from the Prime Minister's Office for applications to import products on the list of prohibited goods. Automatic import licence is applicable for general goods which are not subject to control or prohibition for import.

Question 36

We note that Lao PDR does not publish details of quotas administered by licensing, and we seek advice on whether it has any plans to do so in the future.

Answer:

Lao PDR will adhere to transparency obligations under the WTO Agreement on Import Licensing once it accedes to the WTO. Also see the answer to question 31 for more details on current practices.

(h) Customs valuation

Question 37

The answer to Question 84 of WT/ACC/LAO/4 indicates that an importer must produce an "Annual Importation Plan" for goods to clear customs. What is an "Annual Importation Plan?" Does it require government approval? If so, what are the procedures and fees (if any) required to obtain government approval of a firm's "Annual Importation Plan?"

Answer:

The importation or indicative import plan is a business plan to be prepared by importers for the purpose of their importation of goods for which they have automatic approval (see the answer to question 31 for more information). As per the answer to question 26, under this policy there is no requirement for balancing imports and exports as in the case of the previous regime, the Trade Balancing Policy. Importers submit an indicative plan to the provincial trade offices so that for each importation, they will only need to deduct the value of goods imported against the total amount specified in the indicative plan at the border checkpoints. There is no fee for submitting or administering the plan.

Question 38

In answering Question 85 of WT/ACC/LAO/4, the Lao PDR indicated that it planned to submit to the National Assembly draft legislation to bring its Customs Valuation regime into conformity with the WTO Agreement on Customs Valuation.

Please advise Working Party on the status of that process. Does the Lao PDR intend to provide a copy of the draft law to the Secretariat so Working Party members may review the law for conformity before enactment?

Answer:

The revised Customs Law designed to bring Lao PDR's customs regime into conformity with WTO principles was approved in the Seventh Ordinary Session of the National Assembly (5th Legislature) in May 2005. A copy of the amended Customs Law is available through document WT/ACC/LAO/5/Add.1.

Question 39

Could Lao PDR update the Working Group on their plans with regard to the implementation of the Customs Valuation Agreement? Is 2006 still the target date for full implementation? Does Lao PDR consider transition periods? We would welcome an updated legislative action plan on this.

Answer:

As per the answer to question 38, an amended Customs Law, revised in line with the WTO Customs Valuation Agreement, was adopted in Lao PDR in 2005. However, while an initial target date for implementation was 2006, Lao PDR will require some additional time to implement this new law due to a lack of resources and some limitations in human and institutional capacity. Lao PDR will seek technical assistance to support the change of its customs regime and will request for transition period as special treatment afforded to least-developed countries in the WTO.

We thank Lao PDR for the information on its customs valuation system in the replies to Questions 84-88 of WT/ACC/LAO/4 and the action plan of the Customs Department. We would be grateful for advice on the action plan and whether the legislation has been updated as planned in 2003.

Answer:

See the answer to question 39.

(k) Application of internal taxes on imports

Question 41

In response to Question 91 in WT/ACC/LAO/4, Lao PDR stated that the introduction of a VAT was expected during the 2003 and 2004 fiscal year. Has the VAT been implemented? If it has, please provide a thorough summary of the VAT and how it will be applied. If not, has a date been set when the VAT will be introduced.

Answer:

The Revised Tax Law, approved by the National Assembly in May 2005, provides for basic principles that will guide VAT implementation in Lao PDR. Currently, a VAT Law is being drafted and it will be submitted to the Lao PDR National Assembly for approval.

Question 42

Referring to the Lao PDR' answer to Question 95 of WT/ACC/LAO/4, Lao PDR' excise taxes are higher on imports than on similar domestic products. The WTO provides that taxes should be applied to imports on a basis no less favourable that for domestic products. Please indicate how Lao PDR plans to bring its excise taxes into compliance with the WTO?

Answer:

Following the revision of the Tax Law, the excise tax rates are applied to imports on a basis no less favourable than those for domestic products.

Question 43

We would be interested in further explanation of the tax regime. Could Lao PDR provide information to the Working Group on the "turnover tax." It would be important to have an overview over the exemptions and to know whether they apply equally to domestic supplies and to imports. What is the current state of play on the introduction of the VAT?

Answer:

In Lao PDR, "turnover tax" refers to an indirect tax levied on consumption of general goods and services, and paid to the state budget by business operators. It is levied on the sale of goods and services taking place in Lao PDR, including the importation of goods. There are two tax rates, 5% and 10%, that are applied based on the nature of the goods. Also some specific goods and services are exempt from the turnover tax, for example the import of equipment for scientific research, the import of medicine, all education services, goods and services related to afforestation and goods and services related to aid projects.

See the answer to question 41 regarding VAT, which is intended to replace the turnover tax.

Question 44

We have concerns with regard to the WTO-compatibility of the taxable base for the turnover tax and with regard to the excise duty table. It seems that there is a discriminatory treatment against imported products. Could Lao PDR comment on this and clarify whether this will be amended?

Answer:

See the answers to questions 41, 42, and 43.

Question 45

Regarding the reply to Question 91 of WT/ACC/LAO/4, has Lao PDR introduced the VAT and abolished the turnover tax?

Answer:

See the answer to question 41.

Question 46

We thank Lao PDR for the information provided on excise taxes in the replies to Questions 92-98 of WT/ACC/LAO/4, but note our concerns that the tax rate applied to domestic products is lower than that applied to imported products. National treatment in taxation under Article III:2 of GATT 1994 is an important WTO provision.

We seek advice on whether Lao PDR has any plans to change its tax rates to treat domestic and imported products equally.

Answer:

See the answer to question 42.

(l) Rules of origin

Question 47

The Lao PDR stated in its answer to Question 100 of WT/ACC/LAO/4 that it would consider incorporating the provisions of Article 2(h) and Para 3(d) of Annex II of the WTO Agreement into the revised Customs Law. The revised Customs Law has already been submitted to the National Assembly, as indicated in the schedule provided in the answer to Question 85.

Does it contain the above-mentioned provisions? If not, please explain how Lao PDR will incorporate these important WTO provisions in its laws?

Answer:

The revised Customs Law No 05/NA does address the issue of rules of origin. Lao PDR is currently preparing its Implementation Decree to incorporate the provisions of Article 2(h) and Para 3(d). However, technical assistance is needed in this respect.

We would be interested in hearing when the new Customs Law will enter into force. Could Lao PDR confirm that the new Customs Law will incorporate Article 2 (h) and Paragraph 3 (d) of Annex II of the WTO Agreement on Rules of Origin?

Answer:

See the answer to question 47.

- 2. Export Regulation
- (d) Export licensing procedures

Question 49

We also note that terms for export licences are developed on a case by case basis. We would also appreciate advice on the current system and how the terms for licences are developed.

Answer:

Goods exported from Lao PDR are not subject to any licensing arrangements, with the exception of a limited number of products, such as natural resources and non-timber forestry products.

Lao PDR envisages that if export licenses are required more broadly in the future it will be in relation to situations where there exists a critical domestic food shortage as allowed for under GATT Article XI.2(a), or to meet Lao PDR's international obligations under the Kimberly Certification Process for diamonds, or for statistical purposes.

Question 50

Does Lao PDR have any plans to enable all export licences to be granted automatically and without any preconditions?

Answer:

Please see the answer to question 49.

(g) Export performance requirements

Question 51

Based on the answer to Question 107 in document WT/ACC/LAO/4, as well as other information provided in Lao PDR's Memorandum on the Foreign Trade Regime, it appears that certain benefits provided under the Domestic Investment Promotion Law are contingent upon export performance.

Please provide further information regarding these export performance requirements, citing to specific provisions. Please also explain whether there are any other requirements under this law based on export performance or the use of domestic over imported goods. Please provide information, including the appropriate legislation, of each program.

These provisions do not conform with Article 3 of the WTO Agreement on Subsidies and Countervailing Measures (SCM Agreement). How does Lao PDR plan to bring them into compliance with WTO provisions?

See the answer to question 6 regarding trade related investment measures and the current Lao PDR investment laws (see WT/ACC/LAO/5/Add.1).

Lao PDR as a least-developed country reserves the right to avail itself of the special and differential treatment provisions in Article 27 of the Agreement on Subsidies and Countervailing Measures.

We are consulting with relevant stakeholders to determine if a transition period is required for Lao PDR to implement the WTO TRIMs Agreement.

- 3. Internal policies affecting foreign trade in goods
- (a) Industrial policy, including subsidy policies

Question 52

Could Lao PDR please provide the Working Party with a copy of their mining law, No. 04/97/NA of 12 April 1997? Could you also provide information regarding the proposed amendments to that law currently being discussed in the Ministry of Industry and Handicraft?

Answer:

The amendments to the provisions of the current Mining Law have been submitted to the National Assembly for approval. (1997 Mining Law, see WT/ACC/LAO/5/Add.1.)

Question 53

With regard to power industry, Lao PDR refers to the objective to increase power supply for domestic industries and consumption and for export. Could Lao PDR provide concrete figures relating to today's power generation and production? Are there any National Plans on Energy? Could Lao PDR explain how foreign power suppliers are treated?

Answer:

In 2004, Lao PDR generated 3,347 million KWH of electricity. That same year Lao PDR exported 2,424 million KWH and imported 277 million KWH.

Lao PDR does not have a 'National Plan on Energy' per se but it does have an electricity development plan as well as strategy and goal to develop the electricity sector. For example, one specific target is the objective of electrifying 90% of the total households of the country by the year 2020.

The Law on Electricity states that the electricity sector is open to foreign power suppliers in terms of production, distribution, exportation, importation and development of this sector as per the rights and obligations contained in the Law on Foreign Investment.

Question 54

We would like to invite Lao PDR to submit a subsidy notification pursuant to Article XXIV.1 GATT 1994 and Article 25 ASCM in the relevant format (G/SCM/6/Rev.1).

Given its constraints as a least-developed country, Lao PDR is not in a position to submit the said subsidy notification now but is currently considering this requirement and will, if appropriate and necessary, submit the notification at a later stage.

Ouestion 55

We note that, in the reply to Question 108 of WT/ACC/LAO/4, Lao PDR says administrative regulations for mining are being set.

We would appreciate an update on development of the administrative regulations.

Answer:

See the answer to question 52.

Question 56

Could Lao PDR confirm that in some sectors, i.e. alcohol and vehicles, tax and other advantages are subject to export performance and local content requirements? Could Lao PDR comment on how to reconcile this with Article 3 ASCM and inform the Working Group of their plans upon accession? Will these measures be phased out?

Answer:

See the answers to questions 6, 9 and 51.

(b) Technical regulations and standards, including measures taken at the border with respect to imports

Question 57

We thank Lao PDR for outlining its plans to establish a WTO consistent TBT regime. We look forward to receiving additional information, in responses to the checklist on TBT and in an action plan for implementation.

Answer:

Please refer to the Lao PDR checklist on TBT (WT/ACC/LAO/6). The associated action plan will be provided as soon as possible.

Question 58

We have specific questions, for response in writing, as follows on the Decree of the Prime Minister regarding the Management of the Standard and Quality of Goods and Products (No. 85/PM) of 1995, specifically:

- What is the petition process mentioned in Article 4 of this decree? its length of time? and fee structure?
- What are the divisions referred to in Article 6?
- What are the international standards referred to in Article 10, and how is determined "which are appropriate to the economic conditions of the Lao PDR"?

- Please expand on the explanation of "voluntary standards" in Article 11, and provide examples.
- Please provide information on the mandatory and voluntary standard labelling approval process referred to in Article 14.
- Please provide information on the process for requesting an approval certificate for quality testing noted in Article 15. Also, does this certificate exempt the facility from quality testing by other entities?
- Please provide information on the periodic quality inspection of imported goods and products mentioned in Article 16.
- Please provide information as to the list referred to in Article 17, e.g. the compiling entity, where it can be found, etc.
- Referring to Article 18, please provide further information on why 1) the certification of the standards of goods and products, 2) the certificates of use, 3) the national standard label, and 4) the approval certificate are all deemed necessary.
- As mentioned in Article 22, how is it determined that a temporary stoppage is necessary to prevent "damage[e] to the national economy"? Please also explain what is meant by this phrase. Please provide information on the petition process noted in Article 23.
- Referring to Article 26, what are the relevant duties of the Science Technology and Environmental Agency, and the Food and Drug Administration?

Article 4 of the relevant Decree states that a petition can be lodged with any Standards Body, either located in the central or provincial levels. The action shall be taken by the Standards Body and relevant authorities upon receiving a petition without a fee paid, and the length of time for remedy depends on each case.

The word "Division" referred to in Article 6 means the Standards Body established by relevant line ministries, for example for food standards, the Lao Codex Alimentarius Committee under the Ministry of Health is the "Division".

The international standard referred to in Article 10 is a standard which has been developed based on ISO/IEC guidelines and other international standard bodies. Some of these are modified to meet national legitimate objectives as allowed for under the TBT Agreement.

Voluntary standards in Article 11 are a standard which has been developed voluntarily based upon guidelines of any Standards Body. These standards are developed both at the factory level as part of their own efforts to ensure the quality of their own products or by a National Standards Committee.

Article 14 refers to the right to use the National Standard Mark by individuals or legal entities. Any applicant for the use of the National Standard Mark is required to file the application with STEA of the Prime Minister's Office. STEA is the Standards Body at the central level. Alternatively, the application for the use of such Mark can also be filed to STEA through any Standards Body at the provincial level. Upon receipt of the application, an assessor is dispatched to the premises of the applicant to ascertain the quality of the products.

Article 15 refers to the right of individuals and legal entities to apply to STEA for accreditation of their laboratory in terms of competence of testing. Upon receipt of the application, an assessor is dispatched to the premises of the applicant to ascertain the capacity and competence of the laboratory. Approval is given, by issuance of certificates, if the requirements are met.

Article 16 states that any Standards Body should define the list of imported goods as well as goods destined for export markets to face random quality inspection. In practice, the inspection has been done by formality check to ensure the standard of some goods which are imported and distributed in

Lao PDR. Examples of goods subject to such random inspection are: gasoline, cement, steel bars, some kinds of food, and medicines.

The list of imported and exported goods mentioned in Article 17 could be found in Ministry of Commerce or for some products in STEA, and Ministry of Public Health in the area of food and drug.

The list of products subject to technical mandatory regulations is in the Ministry of Commerce's Regulation on prohibited and controlled goods for importation and exportation No. 0285/MOC.FTD dated 17 March 2004.

Pursuant to Article 18, 1.) the certification of the standard of products refers to the certification of registration of any products which will be developed to be a national standard; 2.) and 3.) certification of use of national standard label (mark) is a certificate given in recognition that the quality of products meets the requirements of national standard, and 4.) all certification has been done on a voluntary basis upon request by a producer and valid only for local products. However the terms of "necessity" indicated in Article 18 means the fees should be paid for all certificates.

Article 22 specifies duties and scope of rights of the Inspection Committee on Standards and Quality of products under the Standards Body at the central level. Paragraph 2 of this Article authorizes the Inspection Committee to order a temporary stoppage of any action, which is damaging to the national economy (for example, human health and safety). The determination of damage is by consensus by members of the meeting of the Committee. The decision of the Committee is then submitted to STEA as National Standard Body, or to the Government if necessary, for approval.

Article 23 allows individuals or legal entities to file a petition to the Standards Body at the central level to complain about the treatment of the Inspection Committee relating to their improper summary memoranda, methods of imposing fines, and other actions. Such appeals are considered seriously and normally decided within a period of one month from the date of filing. However, it may be longer depending on individual cases.

Article 26 states that STEA is appointed to be the central Standards Body to coordinate with all relevant bodies on standardization and the Food and Drug Administration Commission under the Ministry of Public Health consisting of representatives from line ministries is responsible for management of food and drug, including quality inspection.

Ouestion 59

Ministry of Public Health document No. 1364/95/DFM appears to be simply a list of "restricted" chemicals, with no further explanation.

Please clarify how they are restricted, e.g., for use in foods or food additives? How does this relate to Lao PDR compatibility with WTO trade provisions?

Answer:

The document No. 1364/95/DFA has been replaced by the Ministerial Decision No. 08/MOH dated 4 January 2005 (See Annex VI for list of products under control by the MOH). All chemical items listed in the new Ministerial Decision on Determined List of Narcotic Drugs, Psychotropic Substances and Precursor Chemicals under the Romaine number 111, are considered as precursors and essential chemicals, which are often used in illicit manufacturing of drugs. It also includes a few items used as food additives such as acetic acid and caffeine. In the case of the latter, it is more on measure of surveillance. Lao PDR considers the measures which are necessary to meet the legitimate objective of protecting human health and safety as is allowed for under the WTO.

We thank Lao PDR for the information provided on imports subject to review due to the application of technical barriers to trade.

We seek further advice on the reasoning for the inclusion on products on the list, for example, minerals and precious metals.

Answer:

The inclusion of certain products such as minerals and precious metals in the list is for the purpose of monitoring and preserving precious natural resources. Also with regard to diamonds, Lao PDR is a member of the Kimberly Process Certificate Scheme. For more information on Lao PDR's work on TBT see the answer to question 57.

(c) Sanitary and phytosanitary measures, including measures taken with respect to imports

Question 61

We look forward to reviewing the checklist on SPS and Lao PDR' action plan to implement the SPS Agreement, including a technical assistance program on the Lao PDR SPS regime improvement.

Answer:

Please refer to the checklist on SPS (WT/ACC/LAO/6). An action plan will be provided in due course.

In terms of technical assistance, Lao PDR is focusing on human resources development and infrastructure especially databases, survey, prediction and pest risk analysis. Lao PDR receives technical assistance in following areas:

- ASEAN-NZAID SPS programme (for Lao PDR, Cambodia, Myanmar, and Viet Nam) to assist in drafting Law on Protection and Control of Pesticides which are based on International Plant Protection Convention (IPPC).
- ASEAN-AUSAID SPS capacity-building programme for 8 ASEAN countries.
- ASEAN-AUSAID Train the trainers programme to ensure quality of agricultural products for ASEAN countries.

These three programmes provide technical assistance in developing human resources and certain technical testing equipment. The Lao Government still has responsibilities in providing infrastructure for SPS testing, analysis and certification.

Lao PDR still requires further technical assistance in the area of SPS measures. The specific areas in which such TA is required will be informed in due course, after we have undertaken an assessment of the gaps that currently exist.

Question 62

Referring to Article 5 of Regulation 894/MOAF, is the Department of Agriculture's testing and research of samples separate from the licensing and import permit procedures? If so, what are the procedures/requirements for having this analysis done, and are there any fees?

As per the answer to question 32, Regulation No. 894/MOAF has now been replaced by the Regulation No. 0886/MOAF. See the answer to question 32 and Annex V for the current procedures.

Question 63

On the Provisions on the Control of Export-Oriented and Imported Foodstuff No. 035/FMC of the Food and Medicine Control Committee.

- Is the quality certificate mentioned in Article 4 required for all food?
- What are the standards used/minimum quality requirements?
- Referring to Article 5, does the quality certificate cover all or just a singular shipment? What are the appeal procedures, if any?
- Please explain "professional service fees and expenses" as used in Article 7. In particular, what is covered by the term "professional".
- Please clarify whether the stickers referred to in Article 8 are labels or something else.
- Referring to Article 11, please explain how the Food and Medicine Control Committee's quality certificates differ from those of the Central Management Agency.

Answer:

A quality certificate is required for all imported food. As Lao PDR does not have resources to undertake analysis and testing, sanitary and phytosanitary certificates, certificates of analysis, certificates of registration from exporting countries are recognized and accepted.

The standard used/minimum quality requirements follow the food regulations of Lao PDR which are largely based on the Codex Alimentarius.

The quality certificate is required for every shipment. Presently, all certificates are accepted; therefore, we do not see the need to have appeal procedures.

"Professional service fees and expenses" are the fees associated with registering the documentation as well as the fees for the physical examination and quality analysis of food products for instance when exporting country documentation is not available or incomplete.

The stickers referred to in Article 8 are mentioned to labels that provide information of the products.

The Food and Medicine Control Committee is the sole state management body with the authority to issue food product quality certificates. At present, the Food and Drug Department and Provincial Health Authorities are the agencies that have the authority to issue the permission for imported food product.

Question 64

With respect to the Elaborated Recommendations to Document 035/FMC, please clarify what is meant in Article 8 by "genuine food". Please also clarify what is the referenced "International Food Code".

Answer:

"Genuine food" was a mistake in translation of the relevant Lao word. The intended meaning is fraudulent food. That is, food that is attempted to imitate food commonly understood by the

consumers to be another food or product. It includes food that is mislabelled for fraudulent purposes, food that is diluted or mixed with cheaper or poorer quality ingredients etc.

No reference to the "International Food Code" was used. This provision was issued in October 1991 when the country had limited access to international information and standards.

Question 65

On the Provisions on Quality Control of Domestically Circulated Foodstuff, No. 105/FMC.

- Please provide the CFD's registration process requirements, and a copy of the registration form. Also please clarify whether it is only one of the governmental bodies that can examine and certify, and identify the others.
- Are imports/exports covered by this provision? Does it apply to domestically produced food as well as to imported food? What are the current food label requirements mentioned in Article 8?
- What are the standards behind the authorizations noted in Article 9, and what are the authorized additives?
- Please clarify what is meant by "sweet substitution substance" in Article 10, and whether it includes ingredients such as Nutrasweet?

Answer:

The registration process on food product has been implemented based on the regulation on registration of foodstuffs issued by the Food and Drug Department, Ministry of Health. The process of registration is as follows:

- Conduct inspection and give advice to food business;
- Analysis of samples taken;
- Consideration of the results of the analysis as to their compliance with laws, regulations and international regulations;
- Certification of the registration certificate.

A copy of the registration form is attached (see Annex VII).

The Food and Drug Department is the only body that can undertake the task of examining and certifying.

This provision covers both imports and exports. It also applies to domestically-produced and imported food.

Food labelling follows the provisions provided in the Regulation on quality control of domestically-circulated food product No. 105/FDA dated 31 October 1991 and Additional explanation on the Regulation on quality control of domestically-circulated food product No. 027/FDA dated 13 February 1992. The labelling requirements are as follows:

- 1. The name of the food (English or French version could be used if required);
- 2. The name and address of the producer, manufacturer, or re-packaging distributor by using "produced by or re-packaged by";
- 3. Food which is domestically produced shall display the address of manufacturer or repackage distributors. The name of the country of origin shall be shown in the case of imported food; and

4. Formula food quantity shown in matrix system (volume). If the food is in powder or dried or solid forms, the gross weight of the product shall be specified. The overall volume shall be detailed if the food is in liquid form.

Only a few standards have been elaborated at this stage and they were established in 1991. However, subsequent to its admission to Codex, Lao PDR is in the process of developing standards in line with Codex standards. These will replace the existing standards as they are developed. At present, Lao PDR has a food law under which the Codex related standards are expected to be established.

There is no mentioning of sweet substitution substance in Article 10. Only saccharine is forbidden to be added to food and beverages as a result of a Joint Expert Committee for Food Additive (JECFA) evaluation from 1980 (WHO Technical Report 683). The said document pointed out the possibility that consumption of saccharine in high doses might contribute to bladder tumours. JECFA has subsequently identified as acceptable daily intake (ADI) of 5mg/kg-body weight and consequently, Lao PDR has taken no action against importers of this material up to this time. Again, it is anticipated that this requirement will be revised in line with Codex once the food law has been finalized.

Question 66

Regarding the replies to Questions 117-123 of WT/ACC/LAO/4, Lao PDR advises that a draft veterinary law is under consideration of the National Assembly, and would appreciate advice on consideration of the draft law. We note that Lao PDR has already started to review its SPS measures, and thank them for the information provided on SPS activities.

We look forward to receiving the checklist on SPS measures which Lao PDR has said is being prepared.

Answer:

The draft veterinary law is now in the National Assembly awaiting for approval. The checklist on SPS measures is available (WT/ACC/LAO/6).

- (f) Free zones
- (g) Free economic zones

Question 67

Could Lao PDR provide the legislation and the decree referred to in reply to Question 131?

Answer:

See WT/ACC/LAO/5/Add.1 for Decrees of:

- the Prime Minister's Decree on Border Trade Zone at Boten, Luangnamtha Province (Lao PDR-China) No. 162/PM dated 8 October 2002;
- the Prime Minister's Decree on Border Trade Zone at Bane Dansavanh (Lao PDR-Viet Nam) No. 25/PM dated 25 March 2002;
- the Prime Minister's Decree on Special Economic Zone at Savan-Seno (Savannakhet province of Lao PDR) No. 148/PM dated 29 September 2003.

Could Lao PDR please provide information regarding the free trade zones at Boten-Bohan and Laobao-Dansavanh. In particular, please provide information regarding the benefits provided under these programs; the legislation that provides for it; and any requirements that must be met to qualify for investment in the zone.

Please explain more fully the agreement on Industrial Estates and the Prime Minister's Decree on Industrial Development referenced in the Answer to Question 131 of document WT/ACC/LAO/4.

Answer:

The Prime Minister's Decree No. 162/PM dated 8 October 2002, Part III contains provisions on benefits extended to investors and businesses in the border trade zone at Boten (See attached Decree):

- Article 14 (General benefits): benefits available under the domestic and foreign investment promotion laws and other benefits specified in this Decree.
- Article 15 (Tax benefits): Investors pay reduced rate or get exemption for turnover tax and profit tax.
- Article 16 (Tariff benefits): Some goods imported into and exported out of the border trade zone may get tariff exemption.
- Article 17 to 24 also contain other benefits provided for investors in the Boten border trade zone.

The requirements for investing in the Boten border trade zone are stipulated in Article 5 to 7:

- Article 5 (Permitted businesses and entities): businesses and entities dealing with
 - Trading such as department store, exhibition, exportation, importation, re-exportation and trade in transit.
 - Manufacturing and processing such as production for domestic consumption and exportation, handicraft, processing, packaging and assembly.
 - Services such as transport (goods), warehousing, insurance, banking, post, telecommunication, education, hospital, restaurant, sports, tourism, hotel and other activities approved by the Government.
 - Representative offices and branches of domestic and foreign companies.
- Article 6 (Investors): Investors can be either national or juristic persons regardless of nationality.
- Article 7 (Types and Forms of investment): Types of investment include state-owned enterprises, cooperatives, private companies or joint-ventures. Forms of investment include partnership, company limited or public company.

The Prime Minister's Decree No. 25/PM dated 25 March 2002, Part III (Article 14 to 24) contains provisions on benefits provided for investors in the border trade zone at Dansavanh similar to those provided for under the Prime Minister's Decree No. 162/PM as mentioned above.

The requirements for investing in the Dansavanh border trade zone are stipulated in Article 5 to 7. The requirements also similar to those stipulated in the Prime Minister's Decree No. 162/PM as mentioned above.

4. Policies affecting foreign trade in agricultural products

Question 69

The following questions relate to the Decree on Livestock Management in the Lao PDR (85/PMO).

Please clarify what is meant by "legal management" in Article 1. With reference to Article 5.2, please provide information on the licence and certification procedures, and provide a copy of the referenced decree.

Please clarify whether the Regulation on Livestock Management (No. 0005/MAF) only covers domestic livestock, or also imported/exported livestock, as do both of the referenced documents (Prime Minister Decree 85 and the Ministry of Agriculture and Forestry's animal management regulation).

Answer:

The use of the phrase "legal management" (the result of translation from Lao to English language) is meant to convey the meaning that the movement of livestock within the country should be pursuant to the laws and regulations of Lao PDR pertaining to the livestock and vegetation sector.

The Regulation on Livestock Management (No. 0005/MAF) covers both domestic livestock and imported/exported livestock (as do both of the referenced documents Prime Minister Decree 85 and the Ministry of Agriculture and Forestry's animal management regulation).

See Annex V for a flow chart detailing the import license and certification procedures from MOAF.

Question 70

Please provide information on agricultural domestic support and export subsidies in the format outlined in WT/ACC/4.

Answer:

Please refer to WT/ACC/SPEC/LAO/1.

Question 71

Regarding the replies to Questions 135-172 of WT/ACC/LAO/4, it appears that Lao PDR maintains high tariff rates on some agricultural products to protect local agricultural producers.

We seek advice from Lao PDR as to whether it has plans to change this approach.

Answer:

Lao PDR is an agriculture-dominated least-developed country. The agricultural sector is of critical importance to, and is highly sensitive for, Lao PDR, as it contributes about half of the total national economic output. Agriculture provides livelihoods for the majority of people, employing around 80 percent of the total population often in subsistence production.

Given the above, the Government of Lao PDR will, consistent with WTO principles, continue to use tariff policy as a legitimate development tool.

In relation to rice, we note that Lao PDR suggests that controls on rice will be converted into measures consistent with the Agreement on Agriculture.

We seek advice from Lao PDR on measures it is considering for imports of rice.

We note that if rice is in short supply, importation of rice is allowed upon an agreement of governors of provinces concerned.

Are the provincial governors likely to continue to have a role in deciding on whether rice can be imported under any new measures under consideration?

Answer:

As noted in relation to question 71, agriculture is an extremely important sector for the Lao PDR economy. Within the Lao agricultural sector, rice is the largest component. Rice is the main staple food for Lao people and more than 80 percent of the people who are employed in the agriculture are mainly involved in the rice production. With these facts in mind, rice is listed in the controlled goods.

Question 73

We look forward to receiving information on domestic support and export subsidies in the WT/ACC/4 format and seek advice from Lao PDR when it may be in a position to provide the information.

Answer:

Please see the answer to question 70.

V. TRADE-RELATED INTELLECTUAL PROPERTY REGIME

- 1. General
- (a) Intellectual property policy

Question 74

We thank Lao PDR for the general overview over the protection of Intellectual Property Rights. We would like to invite Lao to prepare a special document on the legislative actions with regard to TRIPS in the future.

Answer:

Lao PDR is preparing to submit a checklist on TRIPS prior to the second Working Party (WT/ACC/LAO/7). Subsequently, an action plan will be developed.

As detailed in the TRIPS checklist, the draft of the Law on Intellectual Property, which covers Patents, Industrial Designs, Trademarks and Trade Names, Geographical Indications, Lay-out Design of Integrated Circuits, Protection of Variety of Plants, Copyrights and Related Rights, has been submitted to the Lao PDR National Assembly for approval. The content of this Law is based on the WIPO Model Law which is expected to be consistent with the requirements of the WTO Agreement on TRIPS.

However, given Lao PDR's lack of resources and capacity as a least-developed country, it will require a transition period to fully implement the WTO TRIPS Agreement. Lao PDR also wishes to avail itself of the special and differential treatment provisions extended to the developing and least-developed countries.

2. Substantive standards of protection

(a) Copyright and related rights

Question 75

Lao PDR has no copyright law; therefore, it is not TRIPS consistent in that area. We need to know when Lao PDR intends to draft and enact a copyright law. Until the Lao PDR can provide us with a copyright law, we have no additional questions.

Answer:

Lao PDR plans to promulgate the Law on Intellectual Property, which contains provisions on Copyrights and Related Rights. See more detail in the answer to question 74 above.

(b) Trademarks, including service marks

Question 76

In the 1995 Decree, Article 7 provides that a trademark application shall include "a list of the goods and services with the description of the characteristic and quality that are to bear the mark and other necessary relevant documents."

- What is meant by the phrase, "description of the ... quality"? Please provide an example of such a description in a list of goods/services; and
- What is meant by "other necessary relevant documents"? Please provide a list of all such documents that are required to be included in or with a trademark application.

Answer:

As per Article 7 of the Lao PDR Decree on Trademarks No 06/PM of 18 January 1995 which has been provided to the WTO Secretariat, the phrase "description of characteristics and quality" refers to an explanation of the characteristics and quality of goods or services to which the trademark shall apply. For example, the trademark "CASIO" is intended for use in relation to certain scientific, photographic and cinematographic apparatus and instruments in class 9 of the international classification.

"Other necessary relevant documents" are such documents which provide the filing date of the application for trademark registration in a foreign country. The details are stipulated in Article 7 of the Regulation on Registration of Trademarks No. 466/STEA-PMO dated 7 March 2002. The Regulation is available (WT/ACC/LAO/5/Add.1.)

Question 77

Article 7 also provides that "[i]individual or legal entity, who has been assigned the right to use the trademark, shall have a request to register trademark in the Lao PDR, of which an application may contain a permission of the owner of trademark..... In the case of partial assignments, the agreement shall provide for the right of the owner of trademark to verify the quality of the goods and services."

- What is the meaning of "assignment" in the foregoing sentence? Restated, does the use of "assignment" here refer to "transfer of rights" or to "licensing of rights"?
- If the former, under what circumstances would permission of the owner be required or preferred, as the assignee of all or some portion of the trademark rights would become the "owner" of the mark"?

Referring to Article 7 of the Decree on Trademarks No 06/PM of 18 January 1995, the word "assignment" does mean the transfer or licensing of rights.

The transfer of rights between the right owner and the assignee is voluntary based on consensual agreement between the two parties.

Question 78

Article 8 refers to "publish[ing] the result of the above registration." How does this article or decree comply with TRIPS Article 15.5 requiring that the Member "provide a reasonable opportunity for petitions to cancel the registration"?

Answer:

Notwithstanding Article 8 of the Decree which refers to publishing the result of registration, Article 16 of the Regulation on Registration of Trademarks No 466/STEA-PMO states that individual or legal entities can request for cancellation of a registered trademark at anytime.

Question 79

In Article 10, to what does the phrase "same kind" refer? How does this comply with the requirement of TRIPS Article 16.1, that the owner of a registered mark shall have the exclusive right to prevent others from using the same or similar marks for the (same or) goods or services?

Answer:

Article 10 states that where two or more persons file applications for the registration of identical or confusingly similar trademark of the same kind, priority shall be considered and granted to the person who has first filed his/her application, because Lao PDR follows the first-to-file system of trademark registration. The similar trademark of the same kind in this Article means the trademark which has not yet been registered or granted anywhere in the world.

Question 80

In Article 9, our version contains the phrase, "In the case of any change to use the said collective mark, the registered owner must notify the Science, Technology and Environment Organization for the approval." In light of the context, as well as the sentence prior thereto, shouldn't the phrase read, "In the case of any change to use OF the said collective mark"?

Answer:

The revised language used in the question captures the meaning of this sentence in Lao language in the decree.

In relation to Article 12, please provide examples of (a) "national typical culture or historical site"; (b) "a name or abbreviation of any state"; and (c) "a mark process official sign or hallmark relating to the control and certification of any ... international organization".

Answer:

In relation to Article 12, examples of (a) national typical culture or historical site such as the picture of "That Luang Stupa" – a symbol representing Lao PDR; or a picture of "Anchor Wat Temple" – a symbol representing Cambodia; (b) a name or abbreviation of any state such as "Paris" – the capital of France; or "New York" – a state of the United States of America; and (c) a mark process official sign or hallmark relating to the control and certification of any state or international organization such as "ISO 9001 Certified" – a certification of total quality management of any company accredited by any Accreditation Body consistent with the standard set out by the International Organization for Standardization (ISO); or "CE" -- a quality mark of any products or goods, which has been tested by the European Certification Body.

Question 82

Article 12 refers to marks that are confusing similar to "trade names". How is this evaluation conducted in Lao PDR?

Answer:

Article 12 refers to marks that are confusingly similar to "trade names", and the evaluation is conducted by a search of trade names which have been registered in Lao PDR or considered widely well-known.

Question 83

Article 12 refers to "[a] mark [that] is identical with, or confusing similar to a trademark or trade name of goods or services which are widely well come." To what does the phrase "widely well come" refer and how is this determination made?

Answer:

Article 12 refers to a mark that is identical or confusingly similar to a trademark or trade name of goods or services which are widely well-known. The correct wording should read "well-known" not "well come". The word "widely well-known" is determined in Article 6(bis) related to well-known marks in the meaning of the provisions of the Paris Convention for the Protection of Industrial Property in which Lao PDR has been a signatory since 1998.

Question 84

Article 13 refers "the other acts related to the goods and services existing in Lao PDR"? What are these "other acts"?

What is the consequence of failure to record a change in ownership of a mark, as required under Article 16? To what does the phrase "record of the grounds" refer in Article 16?

Article 17 states that "[t]he infringer of right under the trademark shall be warned...." How does this process work? To what the phrase "legal sanction" refer?

Answer:

Article 13 refers to the other acts related to the goods and services existing in the Lao PDR, where the phrase "other acts" means any businesses or services in the area of trade (e.g. wholesale and retail trade).

Article 16 refers to any change in the ownership of an application for registration or in transfer of the right of the trademark to other persons. It requires an approval and record (of the grounds) by STEA. If the change in ownership (and) the transfer of right to other persons is not recorded, the change is not valid in Lao PDR. The phrase "record of the grounds" means a record of change or documents to verify the transfer of rights.

The meaning of "the infringer of right under trademark shall be warned etc" in Article 17 is that the suspected infringer is called upon by the relevant authorities to explain the alleged infringement. In some instances, the infringer and the rightful owner are also present with the view to finding an amicable solution. In the event that the rightful owner wishes to pursue his/her case in the court, the right of the individual is provided for under Article 23 of the Regulation on the Registration of Trademarks No. 466/STEA/PMO.

The phrase "legal sanction" means the punishment sentenced by court referred to in the Civil or Criminal Law of Lao PDR.

Question 85

We are unable to make an assessment whether the trademark law of Lao PDR is TRIPS consistent. We need the following information to make that assessment:

- We are in receipt of the January 18, 1995 Decree of the Prime Minister on Trademarks ("1995 Decree"). Please state whether there are any other trademark laws, regulations or rules and, if so, please provide us with copies. For example, the 1995 Decree, in Article 18, refers to "organizing the implementation and interpretation of this Decree into detailed regulations...."
- The 1995 Decree does not appear to contain any references to "well-known marks". How does Lao PDR protect well-known marks as required under TRIPS Arts. 16.2 and 16.3? Please provide any laws, regulations or rules relating to well-known marks.

Answer:

In addition to the Decree of the Prime Minister on Trademarks No. 06/PM of 18 January 1995, STEA promulgated the latest Regulation on the Registration of Trademarks No 466/STEA-PMO dated 7 March 2002 in order to fully implement the Trademarks Decree as stipulated in Article 18 of the Decree.

Article 12 of the Trademarks Decree states that "a trademark cannot be registered if a mark is identical with or confusingly similar to a trademark or trade name of goods or services which are widely well-known". Widely well-known marks are automatically protected in Lao PDR. Please also see answer to question 84 on the use of the term" widely well known" in place of " widely well come".

(c) Geographical indications

Question 86

How does Lao PDR comply with the terms of TRIPS Article 22 (protection of geographical indications) and Article 23 (Additional Protection for GIs for Wines and Spirits)?

Answer:

Lao PDR is in the process of considering to enact the Law on Intellectual Property which also covers Geographical Indications (GI). The provisions related to GI are developed under technical assistance from the Government of France and they are expected to be in compliance with the WIPO Model Law and the WTO TRIPS Agreement.

(f) Plant variety protection

Question 87

Does the government of Lao PDR intend to draft a plant variety protection law, and if so, when will a draft be available?

Does the government of Lao PDR intend to accede to International Union for the Protection of New Varieties of Plants (UPOV), and if so, when?

Answer:

See the answer to question 74 and the TRIPS checklist (WT/ACC/LAO/7).

Lao PDR is studying the implications of joining the International Union for the Protection of New Varieties of Plants (UPOV). We understand that the TRIPS Agreement does not require acceding countries to be a signatory to the UPOV.

(h) Requirements on undisclosed information

Question 88

Lao PDR has drafted a patent law, but we do not yet have a copy of the draft. Until we are provided one, we will not be able to assess whether it is TRIPS compliant. Lao PDR does not have laws regarding the protection of undisclosed information or trade secrets, therefore, Lao PDR is not TRIPS consistent in that area.

When will the government of Lao finalize and approve the draft patent law? Can we be provided a copy for our review?

When does the government of Lao PDR intend to draft laws/regulations pertaining to the protection of undisclosed information or trade secrets, per TRIPS Article 39?

Answer:

Lao PDR issued the Decree No. 01/PM dated 17 January 2002 on the Protection of Patents, Petty Patents (Utility Model) and Industrial Designs. The Regulation on the Implementation of this Decree No. 322/STEA-PMO dated 18 February 2003. A copy of the Decree and the Regulation is available (WT/ACC/LAO/5/Add.1).

With respect to the protection of undisclosed information or trade secrets, some protection is provided by Article 95 of Crime Law that: "Any person disclosing another person's confidential matter which has come to the offender's knowledge during the performance of his profession or duties, thereby causing damage to the other person, shall be punished by three to six months of imprisonment and shall be fined from 50,000 Kip to 500,000 Kip". However, Lao PDR may need to develop relevant regulation to comply with TRIPS.

4. Enforcement

Question 89

The IP enforcement regime of the Lao PDR is not TRIPS consistent. In order to be consistent with TRIPS, Lao PDR must enact all laws and regulations dealing with IP enforcement matters and procedures including the full panoply of administrative/civil/criminal and border measures.

Answer:

With regard to enforcement, Lao PDR issued Decree of the Prime Minister on Trademarks No. 06/PM dated 18 January 1995; Regulation on Registration of Trademarks No 466/STEA-PMO dated 7 March 2002; Decree No. 01/PM dated 17 January 2002 on the Protection of Patents, Petty Patents (Utility Model) and Industrial Designs; and Regulation on the Implementation of Decree No. 322/STEA-PMO dated 18 February 2003.

As in the response to question 74, the draft Law on Intellectual Property which covers Patents, Industrial Designs, Trademarks and Trade Names, Geographical Indications, Lay-out Design of Integrated Circuits, Protection of Varieties of Plants, Copyrights and Related Rights is now awaiting for an approval from the National Assembly. The said draft Law also contains provisions on enforcement, the civil and criminal procedures.

VI. TRADE RELATED SERVICES REGIME

Question 90

Regarding the replies to Question 222-230 of WT/ACC/LAO/4, we note that the Telecommunications Act (No 02/NA) was adopted on 10 April 2001, but that decrees to give effect to the Law were being developed.

Could Lao PDR provide information on progress with the decrees and when they are likely to be implemented.

Answer:

The Telecommunications Act No 02/NA dated 10 April 2001 is made effective through the Presidential Decree on implementing the Act No 50 dated 25 April 2001. The Telecommunications Act in itself is self-explanatory and clear for implementation; hence, there is no need to have further decrees.

Question 91

It is our understanding that the monopoly of "Assurances Generales de Lao PDR" has ended yet they remain the only insurance company licensed in the market. Please confirm. (This is a joint-venture between the government of Lao PDR (which owns 49%) and one of Allianz's subsidiaries).

Have any other insurance companies applied for licenses? What is the process for licensing insurance companies? (e.g. is there a period of time in which applications have to be accepted or denied).

Answer:

Lao PDR can confirm that the monopoly of Assurances Generales du Lao PDR (AGL) ended in 2002. Presently, some other companies are in the process of applying for a license to provide insurance services in Lao PDR.

Licensing procedures entail:

- 1. Submit an application form to the Ministry of Finance to establish an insurance company.
- 2. Provide supporting documents as required under the Investment Law, Enterprise Law and Tax Law. See the answer to question 16 for more detail.
- 3. The applicant must pay guarantee as provided in the Insurance law of Lao PDR No. 11/90.NA, dated 29 November 1990 and Decree of the Prime Minister No.01/PM, dated 23 January 1992 on the implementation of Insurance Law of Lao PDR.
- 4. The Ministry of Finance requires 3 months for processing the application.

VII. INSTITUTIONAL BASIS FOR TRADE AND ECONOMIC RELATIONS WITH THIRD COUNTRIES

Question 92

WT/ACC/LAO/4 states that approximately 60 per cent of trade will be covered when AFTA is fully implemented for Lao PDR imports. What is the timeline for Lao PDR to implement AFTA? What sectors or line items will be excluded from full liberalization? What is the timeline for completing Lao PDR' integration into AFTA? Are there any other preferential programs to which Lao PDR belongs?

Answer:

Lao PDR is currently implementing the AFTA CEPT Scheme in which the import tariffs of the majority of products will be reduced to 0-5% by 2008. In 2005, the proportion of products under 4 product lists is summarized below:

	Product List	Tariff lines	Percentage
1.	Inclusion List	3,399	95.71
2.	Temporary Exclusion List	0	0.00
3.	Sensitive List	78	2.20
4.	General Exception List	74	2.08
	TOTAL	3,551	100.00

As provided in the table above, tariffs on products falling under the Inclusion List will be reduced to 0-5% by 2008; products under the Sensitive List (78 tariff lines) will be eliminated by the year 2015 with flexibility for some products up to 2018; and products under the General Exception List (74 tariff lines) are considered to be excluded permanently.

Apart from AFTA, Lao PDR is also a party to the Asia Pacific Trade Agreement involving Bangladesh, China, India, Republic of Korea, Lao PDR and Sri Lanka.

ANNEXES

Annex	Question	Reference No	Description	Date of Adoption
I	16		Application Form for Business Registration	
II	25	284/MOC.FTD	List of Goods Subject to Prohibition for Import and Export	17 March 2004
III	25	285/MOC.FTD	List of Goods Subject to Import and Export Licensing	17 March 2004
IV	22		List of Luxury Goods	
V	32		Import Permit Authorization Flow Chart for Agricultural Commodities/ Agricultural Chemicals from MOAF	
VI	59	08/MOH	List of products under control by the Ministry of Health (MOH), Regulation No 08/MOH of 04 January 2005	4 January 2005
VII	65		Registration form for Quality Control of Domestically Circulated Food Stuff	

ANNEX I

Lao People's Democratic Republic Peace Independence Democracy Unity Prosperity

	==000===
	Ref No:/
	APPLICATION FORM ¹
	For Business Registration
Attention to:	
	Place:
 Refer to the Business 	Low
	of relevant authorities where business is operating
	Family Name:
· · · · · · · · · · · · · · · · · · ·	Street: Unit:
	. District:Province:
	Identification No: Telephone:
	on in the sector of:
Type of husiness:	Form of business:
	of the or outside state of the
* * *	of which
•	
	Church
	Street:
	District: Province:
Which belong to the company (), or lease (); lease value:
I certify that all information information I will be responsible und	n provided above are correct and accurate, if found any fault er laws and regulations.
I rec	quest to your kind consideration.
	Place:, date:
	Applicant's signature

¹ Authentic in Lao only.

Lao People's Democratic Republic Peace Independence Democracy Unity Prosperity

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BIO-DATA

(For business owner, Director, Manager)

-	- First Name and Family Name:				
_		Village:	, 		
-	- District:	Provinc	e:		
_	- Nationality:	. Religion:	, Profes	sion:	
_	- Current address (House No):	, Street:	•••••	, Unit:	
_	- Village:, District	•	Province:		
_	- Family registration No:	, Identificati	on No:		
_	- Compulsory education:	, Higher educ	cation:		
_					
_					
	-				
					••
					••
	I certify that my bio-data is correct, if a against me.	ny incorrect data is			es
	Place:, Date:, Date:			, Date:	

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Ministry of Commerce

ASSET STATEMENT

(Asset - Liability)
For newly established business

No	Asset	Amount	No	Liability	Amount
I	Fixed asset:		I	Owner equity	
	 Fixed asset 			– equity	
	Buildings				
	 Machinery and 				
	equipment				
	Vehicle				
II	<u>Inventory</u>				
	 Raw materials 				
	 Finished goods 				
III	Asset in hands				
	 Bank account 				
	- Cheque				
	- Cash				
	Total:			Total:	

	Place:, Date:	
Financial Officer		
	 Business owner 	
	- Director	
	- Manager	

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FIXED ASSET LIST

(For.....)

No	Description	Unit	Value	Stared Year	Depreciation	Revaluation Value	Remarks
I	Buildings						
-							
II	<u>Machineries</u>						
III	Vehicles						
137	Manufacturia a Farriamenta						
IV	Manufacturing Equipments						

No	Description	Unit	Value	Stared Year	Depreciation	Revaluation Value	Remarks
V	Office Equipments (Depreciation is deducted from 5 years onward)						
	Total:						

	Remarks: -	Any items	s listed in the	e table should	l attach with	complete	ownership	documentation.
--	------------	-----------	-----------------	----------------	---------------	----------	-----------	----------------

- If lease, leasing agreement must be provided.

 Revaluation of fixed asset is based on the actual situation of the particular company

lace:	, Date:
Signature	•••••

<u>List of attached documents needed in an</u> Application of Business Registration from the Ministry of Commerce

I. <u>Domestic applicants for business registration</u>

1. For Import and Export business

- Application form (available at the Ministry of Commerce at the price of 14000 kip per form)
- Bio-data
- Criminal verification Record (No: 3), Identification and 3 Photos with the size of 3X4
- Balance Sheet
- Company's Rules (only applicants for establishing new company)
- Authority letter (for person acting on behalf of the owner)
- If the company is in the sector of:
- Import: vehicles, petroleum and luxury goods
- Export: wood and wood products
- The application must get an approval from the provincial trade office where the business is located.

2. For business under other ministries:

- An approval from relevant authorities
- Application form (available at the Ministry of Commerce at the price of 14000 kip per form)
- Bio-data
- Criminal verification Record (No: 3), Identification and 3 Photos with the size of 3X4
- Balance Sheet
- Company's Rules (only applicants for establishing new company)
- Authority letter (for person acting on behalf of the owner)

II. Foreign Direct Investment applicants for business registration

- A copy of investment license
- Application form (available at the Ministry of Commerce at the price of 14000 kip per form)
- Bio-data
- A copy of passport and 3 Photos with the size of 3X4
- Company's Rules (only applicants for establishing new company)
- Balance Sheet
- Authority letter (for person acting on behalf of the owner)
- If the registered capital is equal to or more than US\$200,000, a business registration will be granted at the Ministry of Commerce. If the registered capital is equal to or less than US\$199,999, a business registration will be granted by trade offices at provinces, and Vientiane Municipality and Saysomboun special zone.

ANNEX II

List of Goods Subject to Prohibition for Import and Export²

The list of goods subject to import prohibition is provided in Notification of Ministry of Commerce No. 0284/MOC.FTD dated 17 March 2004.

Prohibited Goods for Import

- 1. All kind of explosives, arms and vehicles for wars (HS 36.01-03, 87.10, 93.01-07);
- 2. Chemicals which can be developed for explosives, arms and vehicles for wars;
- 3. All kind of narcotics:
- 4. Materials affecting national culture and customs;
- 5. Industrial and chemical wastes which endanger to life and the environment;
- 6. Antiques (97.05-06);
- 7. Food, medicines and medical supplies as prohibited by relevant authorities;
- 8. Wild life, water animals and parts thereof as prohibited under domestic laws and international conventions to which Lao PDR is a signatory;
- 9. All kind of vehicles with right-handed steering wheel;
- 10. Toys which affect attitudes, growth and safety of children and social morale;
- 11. Literature materials, pornography, printing and other materials which are against Lao PDR;
- 12. Second-hand goods as prohibited by the Government;
- 13. Money printing equipment;
- 14. Dangerous chemical pesticides as prohibited by relevant authorities; and
- 15. All kinds of logs, semi processed timber, and sawn timber (processed wood), wood products and forestry products as prohibited under domestic laws (44.01, 03).

Prohibited Goods for Export

- 1. All kind of explosives, arms and vehicles for wars (HS 36.01-03, 87.10, 93.01-07);
- 2. Chemicals which can be developed for explosives, arms and vehicles for wars;
- 3. All kind of narcotics;
- 4. Antiques (97.05-06);
- 5. Wild life, water animals and parts thereof as prohibited under domestic laws and international conventions to which Lao PDR is a signatory;
- 6. All kinds of logs, semi..., and sawn timber (processed wood), wood products and forestry products as prohibited under domestic laws (44.01, 03);
- 7. Forestry products such as: Orchids;
- 8. Bat manure; and
- 9. Money printing equipment.

² Authentic in Lao only.

Prohibited Products and Products Under Control for Import and Export in Lao PDR based on Notification of the Cabinet of Ministry of Information and Culture, No. 2411/C.MIC of 10 September 1997, according to Decree of Minister of Information and Culture No 1213/MIC of 23 November 1996

Prohibited Products for Import

- Image of Buddha and god made from copper, glass, wooden, bone, ivory, stone and other materials, except those with authorization of Ministry of Information and Culture.
- Any books, photo books, magazines, newspapers, leaflets, printing materials, video cassettes, films, record cassettes or disc which are against government's policy.
- Any porno materials.

Prohibited Products for Export

- Image of Buddha and god made from wooden, copper, silver, gold, bone, ivory and color stone aged at 50 years and more, including any kind of antiques, such as: drums, altocymbals, cymbals, local music instruments, clothes, manuscript written on different materials.
- Household and other articles used by people and ethnic groups aged at 50 years and more.

The prohibited insecticides in Lao PDR based on Regulation of Ministry of Agriculture and Forestry dated 15 January 1994

- 1. 2, 4, 5-T
- 2. DDT
- 3. Aldrin
- 4. Dieldrin
- 5. Endrin
- 6. Chlordimeform
- 7. Heptachlor
- 8. Toxaphene
- 9. Ethyl Parathion
- 10. Leptophos
- 11. BHC
- 12. Sodiuin Arsenite
- 13. MEMC
- 14. TEPP
- 15. Sodiuin Chorate
- 16. EDB
- 17. Captafol
- 18. Fluoroacetamide
- 19. Sodiuin fluoacetide
- 20. Cyhexatine
- 21. Daminocide
- 22. Binapaccryl
- 23. Dinoseb

ANNEX III

List of Goods Subject to Import and Export Licensing³

The following summarizes the current list of goods subject to import and export control as provided for by the Ministry of Commerce and relevant authorities.

Goods for import based on Notification of the Ministry of Commerce, No 285/MOC.FTD of 17 March 2004⁴

	Relevant authorities		Goods subject to control
1.	Foreign Trade Department, MOC	_	Fuel (HS 27.10)
1.	Poleigh Trade Department, Wide	_	Gases (27.11)
		_	Precious Stones (Diamond: 71.02)
2.	Department of Intellectual Property, Standard	_	Cement (25.23)
۷.	and Methodology, STEA	_	Steel bar (72.01-29)
3.	Transport Department, MCTPC	_	All types of vehicles except bicycles and tractors
3.	Transport Beparament, 17211		(87.02-11, 87.16)
		_	Parts of all types of vehicles except bicycles and
			tractors (87.02-11, 87.16)
4.	Department of Post and Communication,	-	Telephone, fax and all types of communication
	MCTPC		equipment
5.	Department of Industry, MIH	-	Parts of all types of vehicles except bicycles and
			tractors (87.02-11, 87.16)
		-	Raw materials and semi-products for production
6.	Mining Department, MIH	-	All types of mining (25.02-22, 25.24-30, 26.01-21)
7.	Department of Agriculture, MAF	-	Agricultural products
		-	All types of fertilizers (31.01-05)
		-	Pesticides
8.	Department of Livestock and Fisheries, MAF	-	Animal feeds
		-	Medicines for animals
		-	Products from animals
		-	All types of animals and breeders
9.	Food and Drug Department, MOH	-	Meat and parts thereof which are edible either
			fresh or frozen (02.01-10)
		-	Fish, crab, shell, shrimp either fresh or frozen (03.01-07)
		_	All types of dairy products (04.01-06)
		-	All types of instant food, including canned food
			and fruits
		_	All types of snacks
		_	Food colouring substances
		_	All types of food preservatives
		_	Sweet substitute substances
		-	All types of drinks (22.01-09)
		-	Chicken and duck eggs (04, 07, 08)
		-	Food seasoning (Fish sauce, soya sauce, MSG etc)
		-	Medicines (for human treatment)
10.	Department of Treatment, MOH	-	Medical supplies
11.	Department of Mass Media, MIC	-	Video cassette, sound cassette, CD, film and others
		-	Video games
		-	Craft materials, paintings and handy craft.

Authentic in Lao only.
 For convenience, the presentation is rearranged to be listed by the order of authorities. To the extent possible, the HS code is added in brackets after individual items.

	Relevant authorities	Goods subject to control
12.	Department of Printing, MIC	- Printings, learning materials, journals and others
13.	Department of Sports, MIC	- Sports guns
14.	Department of Foreign Currency, BOL	- Gold bar and silver bar

Goods for export based on Notification of the Ministry of Commerce, No 285/MOC.FTD of 17 March 2004⁵

	Relevant authorities	Goods subject to control
1.	Foreign Trade Department, MOC	Precious stones (Diamond: 71.02)
2.	Mining Department, MIH	All types of mining (25.02-22, 25.24-30, 26.01-21)
3.	Department of Agriculture, MAF	Seeds and varieties
4.	Department of Livestock and Fisheries, MAF	All types of animals
		Products from animals
5.	Department of Forestry, MAF	Wood products and Forestry products
6.	Department of Treatment, MOH	Medical supplies

Note: Relevant authorities may provide their list of controlled goods for import and export.

⁵ For convenience, the presentation is rearranged to be listed by the order of authorities. To the extent possible, the HS code is added in brackets after individual items.

ANNEX IV

List of Luxury Goods⁶

2201.10.00 - Mineral waters and aerated waters

22.03 Beer made from malt.

2203.00.10 - Stout and porter 2203.00.90 - Other, including ale

22.04 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.

2204.10.00 - Sparkling wine

- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:

2204.21 -- in containers holding 2 l or less:

- - - Wine

2204.21.11 ---- Of an alcoholic strength by volume not exceeding 15% vol

2204.21.12 ---- Of an alcoholic strength by volume exceeding 15% vol

- - - Grape must:

2204.21.21 --- Of an alcoholic strength by volume not exceeding 15% vol

2204.21.22 ---- Of an alcoholic strength by volume exceeding 15% vol

2204.29 -- Other:

- - - Wine:

2204.29.11 ---- Of an alcoholic strength by volume not exceeding 15% vol

2204.29.12 ---- Of an alcoholic strength by volume exceeding 15% vol

- - - Grape must:

2204.29.21 ---- Of an alcoholic strength by volume not exceeding 15% vol

2204.29.22 ---- Of an alcoholic strength by volume exceeding 15% vol

2204.30 - other grape must:

2204.30.10 -- Of an alcoholic strength by volume not exceeding 15% vol

2204.30.20 - - Of an alcoholic strength by volume exceeding 15% vol

22.05 Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances.

2205.10 - in containers holding 21 or less:

2205.10.10 -- Of an alcoholic strength by volume not exceeding 15% vol

 $2205.10.20\,$ - - Of an alcoholic strength by volume exceeding 15% vol

2205.90 - Other:

2205.90.10 -- Of an alcoholic strength by volume not exceeding 15% vol

2205.90.20 -- Of an alcoholic strength by volume exceeding 15%

Other fermented beverages (for example, cider, Perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.

2206.00.10 - Cider and Perry

2206.00.20 - Sake (rice wine)

2206.00.30 - Toddy

2206.00.40 - Shandy of an alcoholic strength by volume exceeding 0.5% but not exceeding 1%

2206.00.50 - Shandy of an alcoholic strength by volume exceeding 1% but not exceeding 3%

2206.00.90 - Other, including mead

⁶ Authentic in Lao only.

22.07 Indentured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.

2207.10.00 - Indentured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher

2207.20 - Ethyl alcohol and other spirits, denatured, of any strength:

- - Denatured ethyl alcohol, including methylated spirits:

2207.20.11 --- Ethyl alcohol strength by volume of exceeding 99% vol

2207.20.19 --- Other

2207.20.90 - - Other

22.08 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.

2208.20 - Spirits obtained by distilling grape wine or grape marc:

2208.20.10 - - Brandy of an alcoholic strength by volume not exceeding 46% vol

2208.20.20 - - Brandy of an alcoholic strength by volume exceeding 46% vol

2208.20.30 - - Other, of an alcoholic strength by volume not exceeding 46% vol

2208.20.40 -- Other, of an alcoholic strength by volume exceeding 46% vol

2208.30 - Whiskies:

2208.30.10 -- Of an alcoholic strength by volume not exceeding 46% vol

2208.30.20 - - Of an alcoholic strength by volume exceeding 46% vol

2208.40 - Rum and tafia:

2208.40.10 -- Of an alcoholic strength by volume not exceeding 46% vol

2208.40.20 -- Of an alcoholic strength by volume exceeding 46% vol

2208.50 - Gin and Geneva:

2208.50.10 - - Of an alcoholic strength by volume not exceeding 46% vol

2208.50.20 -- Of an alcoholic strength by volume exceeding 46% vol

2208.60 - Vodka:

2208.60.10 -- Of an alcoholic strength by volume not exceeding 46% vol

 $2208.60.20\,$ - - Of an alcoholic strength by volume exceeding 46% vol

2208.70 - Liqueurs and cordials:

2208.70.10 - - Of an alcoholic strength by volume not exceeding 57% vol

2208.70.20 - - Of an alcoholic strength by volume exceeding 57% vol

2208.90 - Other:

2208.90.10 - - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol

 $2208.90.20\,$ - - Medicated samsu of an alcoholic strength by volume exceeding 40% vol

2208.90.30 -- Other samsu of an alcoholic strength by volume not exceeding 40% vol

2208.90.40 - - Other samsu of an alcoholic strength by volume exceeding 40% vol

2208.90.50 - - Arrack and pineapple spirit of an alcoholic strength by volume not exceeding 40% vol

2208.90.60 - - Arrack and pineapple spirit of an alcoholic strength by volume exceeding 40% vol

2208.90.70 - - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol

 $2208.90.80\,$ - - Bitters and similar beverages of an alcoholic strength exceeding 57% vol

2208.90.90 -- Other

24.02 Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes.

2402.10.00 - Cigars, cheroots and cigarillos, containing tobacco

2402.20 - Cigarettes containing tobacco:

2402.20.10 -- Bee dies

2402.20.90 -- Other

2402.90 - Other:

2402.90.10 - - Cigars, cheroots and cigarillos of tobacco substitutes

2402.90.20 - - Cigarettes of tobacco substitutes

24.03 Other manufactured tobacco and manufactured tobacco substitutes; "Homogenised" or "reconstituted" tobacco; tobacco extracts and essences.

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2403.10 - Smoking tobacco, whether or not containing tobacco substitutes in any proportion:
```

- - Packed for retail sale:

2403.10.11 - - - Blended tobacco

2403.10.19 --- Other

- - Other manufactured tobacco for cigarette making:

2403.10.21 --- Blended tobacco

2403.10.29 --- Other

2403.10.90 - - Other

- Other:

2403.91.00 -- "Homogenised" or "reconstituted" tobacco

2403.99 -- Other:

2403.99.10 - - - Tobacco extracts and essences

2403.99.30 - - - Manufactured tobacco substitutes

2403.99.40 - - - Snuff

2403.99.50 - - - Smokeless tobacco, including chewing and sucking tobacco

2403.99.60 - - - Ang Hoon

2403.99.90 --- Other

33.03

3303.00.00 Perfumes and toilet waters

33.04 Beauty or make-up preparations and preparations for the care of the skin (Other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.

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3304.10.00 - Lip make-up preparations
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3304.20.00 - Eye make-up preparations

3304.30.00 - Manicure or pedicure preparations

- Other:

3304.91.00 - - Powders, whether or not compressed

3304.99 -- Other:

3304.99.10 --- Face and skin creams and lotions

3304.99.20 - - - Anti-acne creams

3304.99.90 --- Other

33.05 Preparations for use on the hair.

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3305.10 - Shampoos:
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3305.10.10 - - Anti-mycosis shampoos

3305.10.90 -- Other

3305.20.00 - Preparations for permanent waving or straightening

3305.30.00 - Hair lacquers

3305.90 - Other:

3305.90.10 - - Brilliantine and other hair oils

3305.90.90 -- Other

33.06 Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.

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3306.10 - Dentifrices:
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3306.10.10 - - Prophylactic pastes and powders

3306.10.90 -- Other

3306.20.00 - Yarn used to clean between the teeth (dental floss)

3306.90.00 - Other

33.07 Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.

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3307.10.00 - Pre-shave, shaving or after-shave preparations
3307.20.00 - Personal deodorants and antiperspirants
3307.30.00 - Perfumed bath salts and other bath preparations
               - Preparations for perfuming or deodorizing rooms, including odoriferous preparations
                used during religious rites:
3307.41 -- "Agarbatti" and other odoriferous preparations which operate by burning:
3307.41.10 --- Scented joss sticks
3307.41.90 - - - Other
3307.49 -- Other:
3307.49.10 --- Room perfuming preparations
3307.49.90 - - - Other
3307.90 - Other:
3307.90.10 - Animal toilet preparations; other perfumery or cosmetics, including depilatories
3307.90.20 - - Contact lens solution
3307.90.30 - - Papers and tissues, impregnated or coated with perfume or cosmetics
3307.90.90 -- Other
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- 34.01 Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.
 - Soap and organic surface-active products and preparations, in the form of bars, cakes moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:

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3401.11.10 --- Medicated products
3401.11.20 --- Bath soap
3401.11.30 --- Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent
3401.11.90 --- Other:
3401.19 -- Other:
3401.19.10 --- Of felt or nonwovens, impregnated, coated or covered with soap or detergent
3401.19.90 --- Other
3401.20 --- Soap in other forms:
3401.20.10 --- For flotation de-inking of recycled paper
3401.20.20 --- Soap chips
3401.20.90 --- Other
3401.30.00 --- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap
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34.02 Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.

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- Organic surface-active agents, whether or not put up for retail sale: 3402.11 -- Anionic: 3402.11.10 -- Sulphated fatty alcohols 3402.11.20 -- Wetting agents used in the manufacture of herbicide 3402.11.90 -- Other 3402.12 -- Cationic: 3402.12.10 -- Wetting agents used in the manufacture of herbicide 3402.12.90 -- Other
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3401.11 -- For toilet use, (including medicated products):

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3402.13.00 - - Non-ionic
       3402.19.00 -- Other
       3402.20 - Preparations put up for retail sale:
              - - In liquid form:
       3402.20.11 --- Anionic surface active preparations
      3402.20.12 --- Anionic washing preparations and cleaning preparations,
                 including bleaching, cleansing and degreasing preparations
      3402.20.13 --- Other surface active preparations
      3402.20.19 --- Other washing preparations and cleaning preparations, including bleaching,
                 cleansing and degreasing preparations
                   - - Other:
       3402.20.91 --- Anionic surface active preparations
      3402.20.92 - - - Anionic washing preparations and cleaning preparations, including bleaching, cleansing
                 and degreasing preparations
      3402.20.93 --- Other surface active preparations
      3402.20.99 - - - Other washing preparations and cleaning preparations, including bleaching, cleansing
                 and degreasing preparations
       3402.90 - Other:
              - - In liquid form:
      3402.90.11 --- Anionic surface active preparations
      3402.90.12 - - - Anionic washing preparations and cleaning preparations, including bleaching, cleansing
                 and degreasing preparations
       3402.90.13 --- Other surface active preparations
       3402.90.19 - - - Other washing preparations and cleaning preparations, including bleaching, cleansing
                and degreasing preparations
                    - - Other:
       3402.90.91 --- Anionic surface active preparations
      3402.90.92 - - - Anionic washing preparations and cleaning preparations, including bleaching, cleansing
                 and degreasing preparations
       3402.90.93 --- Other surface active preparations
       3402.90.99 - - - Other washing preparations and cleaning preparations, including bleaching, cleansing
                 and degreasing preparations
87.02 Motor vehicles for the transport of ten or more persons, including the driver.
        - With compression-ignition internal combustion piston engine (diesel or semi-diesel):
              - - For the transport of less than 16 persons:
              - - - Motor buses:
              --- CKD:
       8702.10.01 ---- Of a gross vehicle weight not exceeding 5 t
       8702.10.02 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
      8702.10.03 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t
      8702.10.04 ---- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t
      8702.10.05 ---- Of a gross vehicle weight exceeding 24 t
              - - - - CBU/Other:
       8702.10.06 ---- Of a gross vehicle weight not exceeding 5 t
      8702.10.07 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
      8702.10.08 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t
      8702.10.09 ---- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t
      8702.10.10 ---- Of a gross vehicle weight exceeding 24 t
              - - - Other:
              ---- CKD:
       8702.10.11 ---- Of a gross vehicle weight not exceeding 5 t
       8702.10.12 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
       8702.10.13 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 24 t
       8702.10.14 ---- Of a gross vehicle weight exceeding 24 t
              - - - - CBU/Other:
       8702.10.15 ---- Of a gross vehicle weight not exceeding 5 t
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8702.10.16 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
8702.10.17 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 24 t
8702.10.18 ---- Of a gross vehicle weight exceeding 24 t
       - - For the transport of 16 persons or more but less than 30 persons:
       - - - Motor buses:
       --- CKD:
8702.10.21 ---- Of a gross vehicle weight not exceeding 5 t
8702.10.22 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
8702.10.23 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t
8702.10.24 ---- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t
8702.10.25 ---- Of a gross vehicle weight exceeding 24 t
       - - - - CBU/Other:
8702.10.26 ---- Of a gross vehicle weight not exceeding 5 t
8702.10.27 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
8702.10.28 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t
8702.10.31 ---- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t
8702.10.32 ---- Of a gross vehicle weight exceeding 24 t
       - - - Other:
       ---- CKD:
8702.10.33 ---- Of a gross vehicle weight not exceeding 5 t
8702.10.34 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
8702.10.35 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 24 t
8702.10.36 ---- Of a gross vehicle weight exceeding 24 t
       - - - - CBU/Other:
8702.10.37 ---- Of a gross vehicle weight not exceeding 5 t
8702.10.38 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
8702.10.39 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 24 t
8702.10.40 - - - - Of a gross vehicle weight exceeding 24 t
       - - For the transport of 30 persons or more:
   - - - Buses designed specially for use in airports:
       ---- CKD:
8702.10.41 ---- Of a gross vehicle weight not exceeding 5 t
8702.10.42 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
8702.10.43 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t
8702.10.44 ---- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t
8702.10.45 ---- Of a gross vehicle weight exceeding 24 t
       - - - - CBU/Other:
8702.10.46 ---- Of a gross vehicle weight not exceeding 5 t
8702.10.47 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
8702.10.48 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t
8702.10.49 ---- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t
8702.10.50 ---- Of a gross vehicle weight exceeding 24 t
       - - - Other motor buses:
       - - - - CKD:
8702.10.51 ---- Of a gross vehicle weight not exceeding 5 t
8702.10.52 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
8702.10.53 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t
8702.10.54 ---- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t
8702.10.55 - - - - Of a gross vehicle weight exceeding 24 t
       - - - - CBU/Other:
8702.10.56 ---- Of a gross vehicle weight not exceeding 5 t
8702.10.57 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
8702.10.58 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 18 t
8702.10.59 ---- Of a gross vehicle weight exceeding 18 t but not exceeding 24 t
8702.10.60 ---- Of a gross vehicle weight exceeding 24 t
       - - - Other:
       --- CKD:
8702.10.61 ---- Of a gross vehicle weight not exceeding 5 t
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8702.10.62 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
      8702.10.63 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 24 t
      8702.10.64 ---- Of a gross vehicle weight exceeding 24 t
              - - - - CBU/Other:
       8702.10.65 ---- Of a gross vehicle weight not exceeding 5 t
       8702.10.66 ---- Of a gross vehicle weight exceeding 5 t but not exceeding 6 t
      8702.10.67 ---- Of a gross vehicle weight exceeding 6 t but not exceeding 24 t
      8702.10.68 - - - - Of a gross vehicle weight exceeding 24 t
      8702.90 - Other:
           - - For the transport of less than 16 persons:
          - - - Motor buses:
       8702.90.11 ---- CKD
      8702.90.12 - - - - CBU/Other
          - - - Other:
       8702.90.21 ---- CKD
      8702.90.22 - - - - CBU/Other
          - - For the transport of 16 persons or more but less than 30 persons:
          - - - Motor buses:
      8702.90.31 ---- CKD
      8702.90.32 - - - - CBU/Other
          - - - Other:
      8702.90.41 ---- CKD
      8702.90.42 - - - - CBU/Other
          - - For the transport of 30 persons and more:
          - - - Buses designed specially for use in airport:
      8702.90.51 ---- CKD
      8702.90.52 - - - - CBU/Other
          - - - Other motor buses:
      8702.90.61 ---- CKD
      8702.90.62 ---- CBU/Other
          - - - Other:
       8702.90.91 ---- CKD
      8702.90.92 - - - - CBU/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.
      8703.10 - Vehicles specially designed for travelling on snow; golf cars and similar vehicles:
              - - For the transport of not more than 8 persons including the driver:
       8703.10.11 --- Golf cars and golf buggies
      8703.10.12 - - - Go-karts
      8703.10.19 --- Other
              - - For the transport of 9 persons including the driver:
       8703.10.91 --- Golf cars and golf buggies
      8703.10.99 - - - Other
             - Other vehicles, with spark-ignition internal combustion reciprocating piston engine:
       8703.21 -- of a cylinder capacity not exceeding 1,000 cc:
       8703.21.10 --- Hearses
      8703.21.20 - - - Prison vans
              - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8
                     persons or less including driver:
       8703.21.31 ---- CKD
       8703.21.32 ---- CBU/Other
              - - - Other, for the transport of 8 persons or less:
       8703.21.41 ---- Four wheel drive vehicles, CKD
       8703.21.42 ---- Four wheel drive vehicles, CBU/Other
       8703.21.43 ---- Other, CKD
       8703.21.44 ---- Other
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- - - Other, for the transport of 9 persons including the driver:
8703.21.51 ---- Four wheel drive vehicles, CKD
8703.21.52 ---- Four wheel drive vehicles, CBU/Other
8703.21.53 ---- Motor cars (including station wagons, sports cars and racing cars), CKD
8703.21.54 ---- Motor cars (including station wagons, sports cars and racing cars), CBU/Other
8703.21.55 ---- Other, CKD
8703.21.56 ---- Other
8703.22 -- of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
8703.22.10 - - - Ambulances
8703.22.20 - - - Motor-homes
8703.22.30 - - - Hearses
8703.22.40 - - - Prison vans
            - - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8
                     persons or less including the driver:
8703.22.51 ---- CKD
8703.22.52 - - - - CBU/Other
       - - - Other, for the transport of 8 persons or less:
8703.22.61 ---- Four wheel drive vehicles, CKD
8703.22.62 ---- Four wheel drive vehicles, CBU/Other
8703.22.63 ---- Other, CKD
8703.22.64 ---- Other
       - - - Other, for the transport of 9 persons including the driver:
8703.22.71 ---- Four wheel drive vehicles, CKD
8703.22.72 ---- Four wheel drive vehicles, CBU/Other
8703.22.73 ---- Motor cars (including station wagons, sports cars and racing cars), CKD
8703.22.74 - - - - Motor cars (including station wagons, sports cars and racing cars), CBU/Other
8703.22.75 ---- Other, CKD
8703.22.76 ---- Other
8703.23 -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:
8703.23.11 --- Ambulances
8703.23.12 --- Motor-homes
8703.23.13 --- Hearses
8703.23.14 - - - Prison vans
       - - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8
              persons or less including the driver:
       ---- CKD:
8703.23.15 ---- Of a cylinder capacity less than 2,000 cc
8703.23.16 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.23.17 ---- Of a cylinder capacity 2,500 cc and above
       --- CBU/Other:
8703.23.21 ---- Of a cylinder capacity less than 1,800 cc
8703.23.22 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.23.23 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.23.24 ---- Of a cylinder capacity 2,500 cc and above
       - - - Other, for the transport of 8 persons or less:
       - - - - Four wheel drive vehicles, CKD:
8703.23.25 ---- Of a cylinder capacity less than 1,800 cc
8703.23.26 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.23.27 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.23.28 ---- Of a cylinder capacity 2,500 cc and above
       - - - - Four wheel drive vehicles, CBU/Other:
8703.23.31 ---- Of a cylinder capacity less than 1.800 cc
8703.23.32 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.23.33 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.23.34 ---- Of a cylinder capacity 2,500 cc and above
       - - - Other, CKD:
8703.23.35 ---- Of a cylinder capacity less than 1,800 cc
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8703.23.36 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.23.37 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.23.38 ---- Of a cylinder capacity 2,500 cc and above
8703.23.41 ---- Of a cylinder capacity less than 1,800 cc
8703.23.42 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.23.43 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.23.44 ---- Of a cylinder capacity 2,500 cc and above
       - - - Other, for the transport of 9 persons including the driver:
       ---- Motor cars (including station wagons, sports cars and racing cars):
       ---- CKD:
8703.23.45 ----- Of a cylinder capacity less than 2,000 cc
8703.23.46 ----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.23.47 ----- Of a cylinder capacity 2,500 cc and above
       ---- CBU/Other:
8703.23.51 ----- Of a cylinder capacity less than 1,800 cc
8703.23.52 ----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.23.53 ----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.23.54 ----- Of a cylinder capacity 2,500 cc and above
       - - - - Four wheel drive vehicles, CKD:
8703.23.55 ---- Of a cylinder capacity less than 1,800 cc
8703.23.56 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.23.57 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.23.58 ---- Of a cylinder capacity 2,500 cc and above
       - - - - Four wheel drive vehicles, CBU/Other:
8703.23.61 ---- Of a cylinder capacity less than 1,800 cc
8703.23.62 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.23.63 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.23.64 ---- Of a cylinder capacity 2,500 cc and above
       - - - - Other, CKD:
8703.23.65 ---- Of a cylinder capacity less than 1,800 cc
8703.23.66 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.23.67 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.23.68 ---- Of a cylinder capacity 2,500 cc and above
       - - - Other:
8703.23.71 ---- Of a cylinder capacity less than 1,800 cc
8703.23.72 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.23.73 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.23.74 ---- Of a cylinder capacity 2,500 cc and above
8703.24 - - of a cylinder capacity exceeding 3,000 cc:
       - - - Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:
8703.24.11 ---- Ambulances
8703.24.12 - - - - Motor-homes
8703.24.13 ---- Hearses
8703.24.14 ---- Prison vans
            - - - - Motor cars (including station wagons, sports cars and racing cars) for the transport of
                 8 persons or less including driver:
8703.24.21 ---- CKD
8703.24.22 ---- CBU/Other
       --- Other, for the transport of 8 persons or less:
8703.24.31 ---- Four wheel drive vehicles, CKD
8703.24.32 ---- Four wheel drive vehicles, CBU/Other
8703.24.33 ---- Other, CKD
8703.24.34 - - - - Other
       - - - Other, for the transport of 9 persons including the driver:
8703.24.41 ---- Four wheel drive vehicles, CKD
8703.24.42 ---- Four wheel drive vehicles, CBU/Other
8703.24.43 ---- Motor cars (including station wagons, sports cars and racing cars), CKD
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8703.24.44 - - - - - Motor cars (including station wagons, sports cars and racing cars), CBU/Other
8703.24.45 ---- Other, CKD
8703.24.46 ---- Other
       - - - Of a cylinder capacity exceeding 4,000 cc:
8703.24.51 - - - - Ambulances
8703.24.52 - - - - Motor-homes
8703.24.53 ---- Hearses
8703.24.54 ---- Prison vans
       - - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8
                persons or less including the driver:
8703.24.61 ---- CKD
8703.24.62 - - - - CBU/Other
      --- Other, for the transport of 8 persons or less:
8703.24.71 ---- Four wheel drive vehicles, CKD
8703.24.72 ---- Four wheel drive vehicles, CBU/Other
8703.24.73 ---- Other, CKD
8703.24.74 ---- Other
       --- Other, for the transport of 9 persons including the driver:
8703.24.81 ---- Four wheel drive vehicles, CKD
8703.24.82 ---- Four wheel drive vehicles, CBU/Other
8703.24.83 ---- Motor cars (including station wagons, sports cars and racing cars),
8703.24.84 - - - - - Motor cars (including station wagons, sports cars and racing cars), CBU/Other
8703.24.85 ---- Other, CKD
8703.24.86 ---- Other
       - Other vehicles, with compression-ignition internal combustion piston engine (diesel or
         semi-diesel):
8703.31 -- of a cylinder capacity not exceeding 1,500 cc:
8703.31.10 --- Ambulances
8703.31.20 --- Motor-homes
8703.31.30 --- Hearses
8703.31.40 - - - Prison vans
            - - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8
                  persons or less including the driver:
8703.31.51 ---- CKD
      - - - - CBU/Other:
8703.31.52 ---- New
8703.31.53 ---- Used
       - - - Other, for the transport of 8 persons or less:
8703.31.61 ---- Four wheel drive vehicles, CKD
8703.31.62 ---- Four wheel drive vehicles, CBU/Other
8703.31.63 - - - - Other, CKD
8703.31.64 ---- Other
       - - - Other, for the transport of 9 persons including the driver:
8703.31.71 ---- Four wheel drive vehicles, CKD
8703.31.72 ---- Four wheel drive vehicles, CBU/Other
8703.31.73 ---- Motor cars (including station wagons, sports cars and racing cars), CKD
8703.31.74 - - - - New motor cars (including station wagons, sports cars and racing cars), CBU/Other
8703.31.75 ---- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other
8703.31.76 ---- Other, CKD
8703.31.77 ---- Other
8703.32 -- of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:
8703.32.11 - - - Ambulances
8703.32.12 --- Motor-homes
8703.32.13 --- Hearses
8703.32.14 --- Prison vans
       - - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8
              persons or less including the driver:
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---- CKD:
8703.32.21 ---- Of a cylinder capacity less than 2,000 cc
8703.32.22 ---- Of a cylinder capacity 2,000 cc and above
      --- CBU/Other:
8703.32.23 ---- New
8703.32.24 ---- Used, of a cylinder capacity less than 1,800 cc
8703.32.25 ----- Used, of a cylinder capacity 1,800cc and above but less than 2,000cc
8703.32.26 ---- Used, of a cylinder capacity 2,000 cc and above
       - - - Other, for the transport of 8 persons or less:
       - - - - Four wheel drive vehicles, CKD:
8703.32.31 ---- Of a cylinder capacity less than 1,800 cc
8703.32.32 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.32.33 ---- Of a cylinder capacity 2,000 cc and above
       - - - - Four wheel drive vehicles, CBU/Other:
8703.32.34 ---- Of a cylinder capacity less than 1,800 cc
8703.32.35 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.32.36 ---- Of a cylinder capacity 2,000 cc and above
       --- Other, CKD:
8703.32.41 ---- Of a cylinder capacity less than 1,800 cc
8703.32.42 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.32.43 ---- Of a cylinder capacity 2,000 cc and above
8703.32.44 ---- Of a cylinder capacity less than 1,800 cc
8703.32.45 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.32.46 ---- Of a cylinder capacity 2,000 cc and above
       - - - Other, for the transport of 9 persons including the driver:
       --- Motor cars (including station wagons, sports cars and racing cars):
       ---- CKD:
8703.32.51 ----- Of a cylinder capacity less than 2,000 cc
8703.32.52 ---- Of a cylinder capacity 2,000 cc and above
       - - - - CBU/Other:
8703.32.53 ---- New
8703.32.54 ----- Used, of a cylinder capacity less than 1,800 cc
8703.32.55 ----- Used, of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.32.56 ----- Used, of a cylinder capacity 2,000 cc and above
       - - - Other:
       - - - - Four wheel drive vehicles, CKD:
8703.32.61 ----- Of a cylinder capacity less than 1,800 cc
8703.32.62 ----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.32.63 ----- Of a cylinder capacity 2,000 cc and above
       - - - - Four wheel drive vehicles, CBU/Other:
8703.32.64 ----- Of a cylinder capacity less than 1,800 cc
8703.32.65 ----- Of a cylinder capacity 1.800 cc and above but less than 2.000 cc
8703.32.66 ----- Of a cylinder capacity 2,000 cc and above
      ---- Other, CKD:
8703.32.71 ----- Of a cylinder capacity less than 1,800 cc
8703.32.72 ----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.32.73 ----- Of a cylinder capacity 2,000 cc and above
8703.32.74 ----- Of a cylinder capacity less than 1,800 cc
8703.32.75 ----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.32.76 ----- Of a cylinder capacity 2,000 cc and above
8703.33 -- Of a cylinder capacity exceeding 2,500 cc:
       - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:
8703.33.11 ---- Ambulances
8703.33.12 ---- Motor-homes
8703.33.13 ---- Hearses
8703.33.14 ---- Prison vans
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- - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8
               persons or less including the driver:
8703.33.21 ---- CKD
8703.33.22 ---- CBU/other, new
8703.33.23 ---- CBU/Other, used
       --- Other, for the transport of 8 persons or less:
8703.33.24 ---- Four wheel drive vehicles, CKD
8703.33.25 ---- Four wheel drive vehicles, CBU/Other
8703.33.26 ---- Other, CKD
8703.33.27 ---- Other
       - - - Other, for the transport of 9 persons including the driver:
8703.33.28 - - - - Four wheel drive vehicles, CKD
8703.33.29 ---- Four wheel drive vehicles, CBU/Other
8703.33.30 ---- Motor cars (including station wagons, sports cars and racing cars), CKD
8703.33.31 - - - - - New motor cars (including station wagons, sports cars and racing cars), CBU/Other
8703.33.32 - - - - - Used motor cars (including station wagons, sports cars and racing cars), CBU/Other
8703.33.33 ---- Other, CKD
8703.33.34 ---- Other
       - - - Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc:
8703.33.41 ---- Ambulances
8703.33.42 - - - - Motor-homes
8703.33.43 ---- Hearses
8703.33.44 - - - - Prison vans
            ---- Motor cars (including station wagons, sports cars and racing cars) for the transport of
                 8 persons or less including the driver:
8703.33.51 ---- CKD
8703.33.52 ---- CBU/other, new
8703.33.53 ---- CBU/Other, used
       - - - Other, for the transport of 8 persons or less:
8703.33.54 ---- Four wheel drive vehicles, CKD
8703.33.55 ---- Four wheel drive vehicles, CBU/Other
8703.33.56 ---- Other, CKD
8703.33.57 ---- Other
       ---- Other, for the transport of 9 persons including the driver:
8703.33.58 ----- Four wheel drive vehicles, CKD
8703.33.59 ---- Four wheel drive vehicles, CBU/Other
8703.33.61 ---- Motor cars (including station wagons, sports cars and racing cars), CKD
8703.33.62 - - - - - New motor cars (including station wagons, sports cars and racing cars), CBU/Other
8703.33.63 - - - - - Used motor cars (including station wagons, sports cars and racing cars), CBU/Other
8703.33.64 ---- Other, CKD
8703.33.65 ---- Other
       - - - Of a cylinder capacity exceeding 4,000 cc:
8703.33.71 - - - - Ambulances
8703.33.72 - - - - Motor-homes
8703.33.73 ---- Hearses
8703.33.74 ---- Prison vans
        - - - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8
                 persons or less including the driver:
8703.33.81 ---- CKD
8703.33.82 ---- CBU/other, new
8703.33.83 ---- CBU/Other, used
   - - - Other, for the transport of 8 persons or less:
8703.33.84 ---- Four wheel drive vehicles, CKD
8703.33.85 ---- Four wheel drive vehicles, CBU/Other
8703.33.86 ---- Other, CKD
8703.33.87 ---- Other
       --- Other, for the transport of 9 persons including the driver:
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8703.33.88 ---- Four wheel drive vehicles, CKD
8703.33.89 ---- Four wheel drive vehicles, CBU/Other
8703.33.91 ---- Motor cars (including station wagons, sports cars and racing cars), CKD
8703.33.92 - - - - New motor cars (including station wagons, sports cars and racing cars), CBU/Other
8703.33.93 ---- Used motor cars (including station wagons, sports cars and racing cars), CBU/Other
8703.33.94 ---- Other, new/CKD
8703.33.99 ---- Other, used
8703.90 - Other:
8703.90.11 -- Ambulances
8703.90.12 -- Motor-homes
8703.90.13 -- Hearses
8703.90.14 - - Prison vans
            - - Motor cars (including station wagons, sports cars and racing cars) for the transport of 8
                persons or less including the driver:
8703.90.21 - - - Electric-powered
       - - - Other:
       ---- CKD:
8703.90.22 ---- Of a cylinder capacity less than 2,000 cc
8703.90.23 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.90.24 ---- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
8703.90.25 ---- Of a cylinder capacity 3,000 cc and above
       - - - - CBU/Other:
8703.90.26 ---- Of a cylinder capacity less than 1,800 cc
8703.90.27 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.90.28 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.90.31 ---- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
8703.90.32 ---- Of a cylinder capacity 3,000 cc and above
       - - Other, for the transport of 8 persons or less:
       - - - Four wheel drive vehicles, CKD:
8703.90.33 ---- Of a cylinder capacity less than 1,800 cc
8703.90.34 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.90.35 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.90.36 ---- Of a cylinder capacity 2,500 cc and above
       - - - Four wheel drive vehicles, CBU/Other:
8703.90.37 ---- Of a cylinder capacity less than 1,800 cc
8703.90.38 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.90.41 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.90.42 ---- Of a cylinder capacity 2,500 cc but less than 3,000 cc
8703.90.43 ---- Of a cylinder capacity 3,000 cc and above
       - - - Other, CKD:
8703.90.44 ---- Of a cylinder capacity less than 1,800 cc
8703.90.45 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.90.46 --- Of a cylinder capacity 2.000 cc and above but less than 2.500 cc
8703.90.47 ---- Of a cylinder capacity 2,500 cc and above
8703.90.48 ---- Of a cylinder capacity less than 1,800 cc
8703.90.51 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
8703.90.52 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.90.53 ---- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
8703.90.54 ---- Of a cylinder capacity 3,000 cc and above
       - - Other, for the transport of 9 persons:
            - - - Motor cars (including station wagons, sports cars and racing cars):
8703.90.61 - - - - Electric-powered
       - - - Other:
8703.90.62 ----- Of a cylinder capacity less than 2,000 cc
8703.90.63 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
8703.90.64 ----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
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8703.90.65 ---- Of a cylinder capacity 3,000 cc and above
              ---- CBU/Other:
       8703.90.66 ----- Of a cylinder capacity less than 1,800 cc
       8703.90.67 ----- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
       8703.90.68 ----- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
       8703.90.71 ----- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
      8703.90.72 ----- Of a cylinder capacity 3,000 cc and above
              - - - Other four wheel drive vehicles, CKD:
       8703.90.73 ---- Of a cylinder capacity less than 1,800 cc
      8703.90.74 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
       8703.90.75 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
       8703.90.76 ---- Of a cylinder capacity 2,500 cc and above
              - - - Other four wheel drive vehicles, CBU/Other:
       8703.90.77 ---- Of a cylinder capacity less than 1,800 cc
       8703.90.78 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
       8703.90.81 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
       8703.90.82 ---- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
       8703.90.83 ---- Of a cylinder capacity 3,000 cc and above
              - - - Other, CKD:
      8703.90.84 ---- Of a cylinder capacity less than 1,800 cc
       8703.90.85 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
       8703.90.86 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
      8703.90.87 ---- Of a cylinder capacity 2,500 cc and above
              - - - Other:
       8703.90.88 ---- Of a cylinder capacity less than 1,800 cc
       8703.90.91 ---- Of a cylinder capacity 1,800 cc and above but less than 2,000 cc
       8703.90.92 ---- Of a cylinder capacity 2,000 cc and above but less than 2,500 cc
      8703.90.93 ---- Of a cylinder capacity 2,500 cc and above but less than 3,000 cc
      8703.90.94 --- Of a cylinder capacity 3,000 cc and above
        - For vehicles of heading 87.01
       8706.00.11 - - For vehicles of subheadings 8701.10 and 8701.90 (agricultural tractors only)
      8706.00.19 -- Other
              - For vehicles of heading 87.02
       8706.00.21 - - For vehicles of subheading 8702.10
      8706.00.22 -- For vehicles of subheading 8702.90
               - For vehicles of heading 87.03
87.11
        Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without
        side-cars; side-cars.
      8711.10 - with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50
       8711.10.10 -- Mopeds
              - - Other, CKD:
       8711.10.21 - - - Motor scooters
       8711.10.22 --- Other motor cycles, with or without side-cars
       8711.10.29 --- Other
              - - Other, CBU/Other:
      8711.10.31 - - - Motor scooters
      8711.10.32 --- Other motor cycles, with or without side-cars
      8711.10.39 --- Other
                - with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc
                   but not exceeding 250 cc:
       8711.20.10 - - Mopeds
       8711.20.20 -- Motocross motorcycles
              - - Other, CKD, of a cylinder capacity not exceeding 125 cc:
       8711.20.31 --- Motor scooters
       8711.20.32 --- Other motor cycles, with or without side-cars
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8711.20.33 - - - Other
       - - Other, CKD, of a cylinder capacity exceeding 125 cc but not exceeding 150 cc:
8711.20.34 - - - Motor scooters
8711.20.35 --- Other motor cycles, with or without side-cars
8711.20.36 --- Other
       - - Other, CKD, of a cylinder capacity exceeding 150 cc but not exceeding 200 cc:
8711.20.37 --- Motor scooters
8711.20.38 --- Other motor cycles, with or without side-cars
8711.20.39 --- Other
       - - Other, CKD, of a cylinder capacity exceeding 200 cc but not exceeding 250 cc:
8711.20.41 - - - Motor scooters
8711.20.42 --- Other motor cycles, with or without side-cars
8711.20.43 - - - Other
       - - Other, CBU/Other, of a cylinder capacity not exceeding 125 cc:
8711.20.44 - - - Motor scooters
8711.20.45 --- Other motor cycles, with or without side-cars
8711.20.46 --- Other
       - - Other, CBU/Other, of a cylinder capacity exceeding 125 cc but not exceeding 150 cc:
8711.20.47 --- Motor scooters
8711.20.48 --- Other motor cycles, with or without side-cars
8711.20.49 --- Other
       - - Other, CBU/Other, of a cylinder capacity exceeding 150 cc but not exceeding 200 cc:
8711.20.51 - - - Motor scooters
8711.20.52 --- Other motor cycles, with or without side-cars
8711.20.53 --- Other
       - - Other, CBU/Other, of a cylinder capacity exceeding 200 cc but not exceeding 250 cc:
8711.20.54 --- Motor scooters
8711.20.55 --- Other motor cycles, with or without side-cars
8711.20.56 --- Other
          - with reciprocating internal combustion piston engine of a cylinder capacity exceeding 250
        cc but not exceeding 500 cc:
8711.30.10 - - Motocross motorcycles
8711.30.20 -- Other, CKD
8711.30.30 -- Other, CBU/Other
8711.40
          - with reciprocating internal combustion piston engine of a cylinder capacity exceed 500 cc
        but not exceeding 800 cc:
8711.40.10 - - Motocross motorcycles
8711.40.20 -- Other, CKD
8711.40.30 -- Other, CBU/Other
8711.50
           - with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800
8711.50.10 -- Motocross motorcycles
8711.50.20 - - Other, CKD
8711.50.30 - - Other, CBU/Other
8711.90 - Other:
8711.90.10 - - Mopeds
8711.90.20 -- Motor scooters
8711.90.30 - - Other cycles fitted with an auxiliary motor with or without side-cars
8711.90.40 - - Side-cars
       - - Other:
       - - - CKD:
8711.90.91 ---- not exceeding 200 cc
8711.90.92 ---- exceeding 200 cc but not exceeding 500 cc
8711.90.93 ---- exceeding 500 cc but not exceeding 800 cc
8711.90.94 - - - - exceeding 800 cc
   - - - CBU/Other:
8711.90.95 ---- not exceeding 200 cc
8711.90.96 ---- exceeding 200 cc but not exceeding 500 cc
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8711.90.97 ---- exceeding 500 cc but not exceeding 800 cc 8711.90.98 ---- exceeding 800 cc

95.04 Articles for funfair, table or parlour games, including pin-tables, billiards, tables for casino games and automatic bowling alley equipment.

9504.10.00 - Video games of a kind used with a television receiver 9504.20 - Articles and accessories for billiards: 9504.20.10 -- Billiard chalks 9504.20.90 -- Other

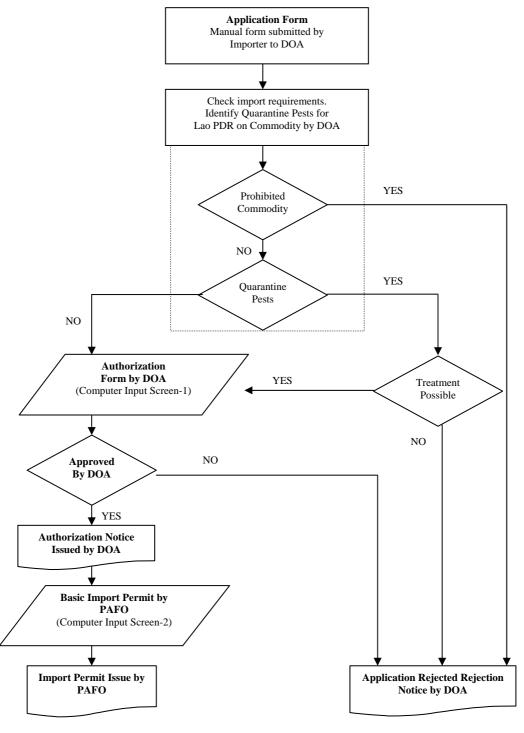
9504.30 - other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment:

9504.30.10 - - Fruit machines or jackpot machines 9504.30.20 - - Pin tables, slot machines and the like 9504.30.90 - - Other 9504.40.00 - Playing cards 9504.90 - Other: 9504.90.10 - - Bowling requisites of all kinds 9504.90.20 - - Darts and parts and accessories of darts 9504.90.30 - - Gambling equipment and paraphernalia

9504.90.90 -- Other

ANNEX V

Import Permit Authorization Flow Chart for
Agricultural Commodities/ Agricultural Chemicals



Notes: PAFO = Provincial Agriculture and Forestry Office

DOA = Department of Agriculture, Ministry of Agriculture and Forestry

ANNEX VI

<u>List of products under control by the Ministry of Health (MOH),</u> <u>Regulation No. 08/MOH of 4 January 2005⁷</u>

- I. <u>List of Drugs or Substances to produce drugs that are allowed to import:</u>
 - 1. Codeine phosphate
 - 2. Fentanyl citrate
 - 3. Morphine hydrochloride
 - 4. Opium, raw or powder or tincture.
 - 5. Pethidine hydrochioride.
- II. <u>List of substances and drugs affecting brain</u>:
 - 1. Barbital sodium
 - 2. Bromazepam
 - 3. Chlordiazepoxide hydrochloride
 - 4. Clonazepam
 - 5. Clorazepate
 - 6. Diazepam
 - 7. Flunitrazepam
 - 8. Midazolam
 - 9. Meprobamate
 - 10. Nitrazepam
 - 11. Pentazocine hydrochloride
 - 12. Phenobarbital sodium

III. List of chemical substances

Strictly Control List Schedule I	Control List Schedule II	Watch List Schedule III
Acetic Anhydride	1. Acetone	Acetic acid, Glacial
N-acetylanthranilic Acid	2. Anthranilic Acid	2. Caffeine
3. Ergometrine	3. Methyl Ethyl Ketone (MEK)	3. Methyl Iso Butyl Ketone MIBK)
4. Ergotamine	4. Barium Sulphat	4. Phosporous Trichloride
5. Ephedrine	5. Benzaldehyde	5. Thionyl Chloride
6. Isosafrole	6. Benzal Cyanide	
7. Isosafrole	7. Diethylamine	
3,4 Methylene Dioxyphenyl	8. 1-Phenyl2-Propanone	
2-Propanone		
9. Norephedrine	9. Ethyle Ether	
10. Piperonal	10. Hydrochloric Acid	
11. Pseudoephedrine	11. Methylamine	
12. Safrone	12. Nitroethane	
	13. Phenylacetic Acid	
	14. Piperidine	
	15. Potassium Permenganate	
	16. Pyridine	
	17. Sulfuric Acid	
	18. Toluene	

⁷ Authentic in Lao only.

Prohibited products and products under control for import and export in Lao PDR based on Notification of the Cabinet of Ministry of Information and Culture, No. 2411/C.MIC of 10 September 1997, according to Decree of Minister of Information and Culture No. 1213/MIC of 23 November 1996

I. Products under strict control of the Ministry of Information and Culture

Receivers and transmitters through satellites, internet, equipment for radio broadcasting and television station, except those with authorization of ministry of Information and Culture.

ANNEX VII

Lao People's Democratic Republic Peace Independence Democracy Unity Prosperity

	==-000===
Provin	ce:
Distric	t:
Factory	y:
	number:
	Registration Form for Food that Produce Domestically ⁸
	To: Director General of Food and Drug Department
	Subject: Application for food registration that produces domestically
-	According to Regulation of Food Registration, No.1600, 25 November 1994.
Mr./Mı	rs./MissAge:
Positio	n:Name of company/factory/ shop:
	receives Business Registration No.
	fBusiness location (Street) :
	s number:Village:Village
Distric	t:Province:
The fo	od product which applies for registration, the details are:
1.	Name of food:
	Commercial name in Lao:Commercial name in English:
2.	Type of food product:
3.	Characteristics of food:
4.	Label picture
5.	Ingredient (measuring in Metric per unit or in percentage)
	Name of ingredient <u>Volume</u>
1.	
2.	
3.	
4.	
5.	
6. 7.	Characteristics packaging and size of content: Purpose of use:
	Therefore, this application is lodged for your consideration.
	Place:Date <u>Signature of the food owner</u>

⁸ Authentic in Lao only.

Enclosure:

- 1.
- Method of processing (Name of technician)
 Label of the production (size, detail and characteristics)
 Heath certificate of labors 2.
- 3.
- 4. **Business License**
- Example of the food 5.
- Map of the factory/company/shop Layout of factory 6.
- 7.

Lao People's Democratic Republic Peace Independence Democracy Unity Prosperity

===000===

Provin Distric Factory Tel.	xt:
	Producing or Processing Method
1.	Name of food product:
	Source of raw material;Production Machine.
2.	Formula (estimating in percentage or unit of production).
3.	Chain of Production (Explain from raw material to processed product):
	 Raw material sanitation; Mixture and processing; Containing and labelling.
4.	Sanitation of material for containing or packing (explain in details if the sanitation process using recycle cans or bottles).
5.	Preparation of labours or materials for containing and packing rooms.
6.	Labelling and storing for distribution.
7.	Maintenance, sanitation on production machine and packing room after production process is finished.
	Place: Date:
	Signed