

No. 002/OP

Dated: 27 April 2012

EDICT OF THE PRESIDENT OF LAO PEOPLE'S DEMOCRATIC REPUBLIC ON LIST OF GOODS AND EXPORT DUTY RATES

- Pursuant to the Constitution of Lao People's Democratic Republic, Section VI, Article 67 point 2;
- Pursuant to Customs Law No. 05/NA, dated 20 May 2005;
- Pursuant to Proposal of the National Assembly Standing Committee No. 01/NASC, dated 24 February 2012

The President of Lao People's Democratic Republic hereby issues an edict:

Article 1. Purpose

This Edict is issued to set out export duty rates for goods subject to export duties in order to ensure the uniform collection of export duties nationwide, contributing to the socio-economic development of the nation.

Article 2. List of Goods and Export Duty Rates

The list of goods and duty rates subject to export duties are set out in the table below:

No	Heading	Sub-heading	Descriptions	Export Duty Rate %
	06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.	
1		0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	40
2		0602.30.00	- Rhododendrons and azaleas, grafted or not	40
		0602.90	- Other:	
3		0602.90.10	Rooted orchid cuttings and slips	10
	09.08		Nutmeg, mace and cardamoms.	
4		09.08.10.00	Nutmeg	10
5		0908.20.00	Mace	10

6		0908.30.00	- Cardamoms	10
	13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	
7		1301.20.00	- Gum Arabic	10
		1301.90	- Other:	
8		1301.90.10	Gum benjamin	10
9		1301.90.20	Gum damar	10
	14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	
10		1401.10.00	- Bamboos	10
11		1401.20.00	- Rattans	40
12		1401.90.00	- Other	10
	25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	
13		2505.10.00	- Silica sands and quartz sands	5
14		2505.90.00	- Other	5
	25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
15		2513.10.00	- Pumice stone	5
16		2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	5
17	25.14	2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5
	25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. - Marble and travertine:	
18		2515.11.00	Crude or roughly trimmed	5
10		2515.12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	<u> </u>
19		2515.12.10	Blocks	5
20		2515.12.20	Slabs	5
21		2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	5
	25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
			- Granite:	
22		2516.11.00	Crude or roughly trimmed	5

		2516.12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
23		2516.12.10	Blocks	5
24		2516.12.20	Slabs	5
25		2516.20.00	- Sandstone	5
26		2516.90.00	- Other monumental or building stone	5
	25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.	
27		2517.10.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5
28		2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5
29		2517.30.00	- Tarred macadam	5
			- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	
30		2517.41.00	Of marble	5
31		2517.49.00	Other	5
	44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	
32		4402.10.00	- Of Bamboo	15
33		4402.90.00	- Other:	15
	72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	
34		7204.10.00	- Waste and scrap of cast iron	10
			- Waste and scrap of alloy steel:	
35		7204.21.00	Of stainless steel	10
36		7204.29.00	Other	10
37		7204.30.00	- Waste and scrap of tinned iron or steel	10
			- Other waste and scrap:	
38		7204.41.00	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	10
39		7204.49.00	Other	10
40		7204.50.00	- Remelting scrap ingots	10

Article 3. Implementation

The collection of export duties shall comply with the list of goods and export duty rates set out in Article 2 of this Presidential Edict uniformity. The rules for the collection of export duties shall be comply with the Customs Law.

Article 4. Effectiveness

This Edict shall be effective after ninety days from its signing date. Any regulations or provisions which contradict with this Presidential Edict be abolished.

President of Lao PDR,

[signed and sealed]

Choummaly Xayasone