# ANNEX I

# SCHEDULE OF TARIFF COMMITMENTS

# LAO PDR

## HEADNOTES

1. The provisions of this Schedule are generally expressed in terms of the corresponding items in *Lao PDR's Customs Import Duties Order 2012*. This Schedule is based on the 2012 ASEAN Harmonised Tariff Nomenclature version of the national tariff nomenclature of Lao PDR.

2. Tariff lines indicated with "U" in each stage of reduction in this Schedule shall be excluded from any commitment of tariff reduction or elimination.

**Annex I**
**Schedule of Tariff Commitments**
**Lao PDR**

| HS Code | Product Description | Base Rate | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | Year 11 | Year 12 | Year 13 | Year 14 | Year 15 | Year 16 | Year 17 | Year 18 | Year 19 | Year 20 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **01** | **Live animals** | | | | | | | | | | | | | | | | | | | | | |
| **01.01** | **Live horses, asses, mules and hinnies.** | | | | | | | | | | | | | | | | | | | | | |
| **0101.2** | **- Horses:** | | | | | | | | | | | | | | | | | | | | | |
| 0101.21.00 | -- Pure-bred breeding animals | 10% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 0101.29.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| **0101.30** | **- Asses:** | | | | | | | | | | | | | | | | | | | | | |
| 0101.30.10 | -- Pure-bred breeding animals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 4% | 3% | 2% | 1% | 0% |
| 0101.30.90 | -- Other | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 4% | 3% | 2% | 1% | 0% |
| 0101.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 6% | 4% | 2% | 0% |
| **01.02** | **Live bovine animals.** | | | | | | | | | | | | | | | | | | | | | |
| **0102.2** | **- Cattle:** | | | | | | | | | | | | | | | | | | | | | |
| 0102.21.00 | -- Pure-bred breeding animals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 4% | 3% | 2% | 1% | 0% |
| **0102.29** | **-- Other:** | | | | | | | | | | | | | | | | | | | | | |
| 0102.29.10 | --- Male cattle (including oxen) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0102.29.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| **0102.3** | **- Buffalo:** | | | | | | | | | | | | | | | | | | | | | |
| 0102.31.00 | -- Pure-bred breeding animals | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 6% | 4% | 2% | 0% |
| 0102.39.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 6% | 4% | 2% | 0% |
| **0102.90** | **- Other:** | | | | | | | | | | | | | | | | | | | | | |
| 0102.90.10 | -- Pure-bred breeding animals | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 6% | 4% | 2% | 0% |
| 0102.90.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| **01.03** | **Live swine.** | | | | | | | | | | | | | | | | | | | | | |
| 0103.10.00 | - Pure-bred breeding animals | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 4% | 3% | 2% | 1% | 0% |
| **0103.9** | **- Other:** | | | | | | | | | | | | | | | | | | | | | |
| 0103.91.00 | -- Weighing less than 50 kg | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0103.92.00 | -- Weighing 50 kg or more | 10% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **01.04** | **Live sheep and goats.** | | | | | | | | | | | | | | | | | | | | | |
| **0104.10** | **- Sheep:** | | | | | | | | | | | | | | | | | | | | | |
| 0104.10.10 | -- Pure-bred breeding animals | 10% | 9% | 8% | 8% | 8% | 6% | 6% | 6% | 4% | 4% | 4% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 0104.10.90 | -- Other | 10% | 9% | 8% | 8% | 8% | 6% | 6% | 6% | 4% | 4% | 4% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| **0104.20** | **- Goats:** | | | | | | | | | | | | | | | | | | | | | |
| 0104.20.10 | -- Pure-bred breeding animals | 10% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 0104.20.90 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 8% | 6% | 4% | 2% | 0% |
| **01.05** | **Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.** | | | | | | | | | | | | | | | | | | | | | |
| **0105.1** | **- Weighing not more than 185 g:** | | | | | | | | | | | | | | | | | | | | | |
| **0105.11** | **-- Fowls of the species Gallus domesticus:** | | | | | | | | | | | | | | | | | | | | | |
| 0105.11.10 | --- Breeding fowls | 10% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0105.11.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| **0105.12** | **-- Turkeys:** | | | | | | | | | | | | | | | | | | | | | |
| 0105.12.10 | --- Breeding turkeys | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0105.12.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| **0105.13** | **-- Ducks:** | | | | | | | | | | | | | | | | | | | | | |
| 0105.13.10 | --- Breeding ducklings | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0105.13.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| **0105.14** | **-- Geese:** | | | | | | | | | | | | | | | | | | | | | |
| 0105.14.10 | --- Breeding goslings | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0105.14.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| **0105.15** | **-- Guinea fowls:** | | | | | | | | | | | | | | | | | | | | | |
| 0105.15.10 | --- Breeding guinea fowls | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0105.15.90 | --- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| **0105.9** | **- Other:** | | | | | | | | | | | | | | | | | | | | | |
| **0105.94** | **-- Fowls of the species Gallus domesticus:** | | | | | | | | | | | | | | | | | | | | | |
| 0105.94.10 | --- Breeding fowls, other than fighting cocks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0105.94.40 | --- Fighting cocks | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| **0105.9** | **--- Other:** | | | | | | | | | | | | | | | | | | | | | |
| 0105.94.91 | ---- Weighing not more than 2 kg | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0105.94.99 | ---- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| **0105.99** | **-- Other:** | | | | | | | | | | | | | | | | | | | | | |
| 0105.99.10 | --- Breeding ducks | 10% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0105.99.20 | --- Other ducks | 10% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0105.99.30 | --- Breeding geese, turkeys and guinea fowls | 10% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0105.99.40 | --- Other geese, turkeys and guinea fowls | 10% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **01.06** | **Other live animals.** | | | | | | | | | | | | | | | | | | | | | |
| **0106.1** | **- Mammals:** | | | | | | | | | | | | | | | | | | | | | |
| 0106.11.00 | -- Primates | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0106.12.00 | -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 10% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 0106.13.00 | -- Camels and other camelids (Camelidae) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0106.14.00 | -- Rabbits and hares | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0106.19.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0106.20.00 | - Reptiles (including snakes and turtles) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| **0106.3** | **- Birds:** | | | | | | | | | | | | | | | | | | | | | |
| 0106.31.00 | -- Birds of prey | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0106.32.00 | -- Psittaciformes (including parrots, parakeets, macaws and cockatoos) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0106.33.00 | -- Ostriches; emus (Dromaius novaehollandiae) | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0106.39.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| **0106.4** | **- Insects:** | | | | | | | | | | | | | | | | | | | | | |
| 0106.41.00 | -- Bees | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0106.49.00 | -- Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| 0106.90.00 | - Other | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| **02** | **Meat and edible meat offal** | | | | | | | | | | | | | | | | | | | | | |
| **02.01** | **Meat of bovine animals, fresh or chilled.** | | | | | | | | | | | | | | | | | | | | | |
| 0201.10.00 | - Carcasses and half-carcasses | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |
| 0201.20.00 | - Other cuts with bone in | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% | 30% |