

LAO PEOPLE'S DEMOCRATIC REPUBLIC
Peace Independence Democracy Unity Prosperity

Ministry of Finance

No. 0581/ MOF
Vientiane Capital, dated 10 February 2026

NOTIFICATION

To: Public Organizations, International Organizations, Business Entities, Individuals and Legal Entities nationwide

Subject: Implementation of Tariff Reduction Schedules under the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) in accordance with the ASEAN Harmonized Tariff Nomenclature – AHTN 2022.

- Pursuant to the Prime Minister's Decree on the Roles and functions of the Ministry of Finance, No. 538/PM, dated 21 August 2025;
- Pursuant to the Prime Minister's Decree on Approval and Publication of the ASEAN Harmonized Tariff Nomenclature 2022, No. 91/PM, dated 16 July 2023;
- Pursuant to Circular of the Ministry of Finance on Implementation of Tariff Reduction Schedules under the ASEAN Harmonized Tariff Nomenclature 2022, No. 0637/MOF, dated 01 March 2023;
- Pursuant to the Report of Customs department, No. 0043/CD, dated 05 July 2026.

In order to implement the content of the Prime Minister's Decree on adoption and promulgation of the ASEAN Harmonized Tariff Nomenclature 2022 (ASEAN Harmonized Tariff Nomenclature – AHTN 2022), No. 91/PM, dated 16 July 2023, ensuring the implementation of Lao PDR obligations under the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) framework, aimed at facilitating trade, uniformity in the classification of goods, services, and enhancing the collection of taxes and other duties throughout the country and in line with international principles.

The Ministry of Finance hereby issues this Notification as follows:

1. The Tariff Reduction Schedule (TRS) under the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) shall be implemented based on the ASEAN Harmonized Tariff Nomenclature 2022 (AHTN 2022);
2. The Tariff Reduction Schedule under the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) in accordance with the ASEAN Harmonized Tariff Nomenclature 2022 (AHTN 2022) includes 11,414 tariff lines (at the 08-digit level), with tariff rates ranging from 0% to 40%, and “Prohibited products”;
3. Assign the Customs Department to issue detailed instructions on implementing the Tariff Reduction Schedule under the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) in accordance with the ASEAN Harmonized Tariff Nomenclature 2022, as well as provide training for customs officers, entrepreneurs and other relevant agencies to be aware of the understand;
4. The Tariff Reduction Schedule under the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) in accordance with the ASEAN Harmonized Tariff Nomenclature 2022 shall be effective retroactively from 01 March 2023 onwards.

This Notification is issued for information and for compliance with the implementation.

Unofficial Translation

Minister

(Signed and Sealed)

H.E. Mr. Santiphab PHOMVIHANE

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