



Lao People's Democratic Republic
Peace Independence Democracy Unity Prosperity

Ministry of Finance

N. 230/MOF
Vientiane, 04 March 1995

The Instruction
Of Finance Minister

- Pursuant to the Prime Minister Decree N. 187/PM dated 21 October 1994 on abolition the special fee on export for agricultural products".
- Pursuant to Government's direction to transform from the natural and semi-natural economy to production economy and export promotion.

Minister instruct:

Article 1: Agricultural products which will be abolished from special fee are the products from planting (except for planted wood for industrial using) or only the specific feeding (not from the nature) as listed below:

- 1.1. rice, maize, yellow soya beans, green soya beans, peanut and other cereal flour.
- 1.2. Planted fresh vegetable , fresh fruits .
- 1.3. Live animal (feeding animal):
 - poultry (duck, chicken, bird....)
 - aquatic animal (crab, fish, prawn, snail.....)
 - horse, bovine, pig, goat, sheep and other feeding animals that are not the forbidding animal.
- 1.4. meat of feeding animal:
 - meat of bovine , swine, goat, sheep and others feeding animal.
 - poultry's meat (duck, chicken, bird....)
- 1.5 processed products from 1.1, 1.3, 1.3, 1.4
- 1.6 parts of animal (feeding animal):
 - Horn of bovine, goat, sheep and others feeding animal
 - skins of bovine, goat, sheep and others feeding animal
 - nail
 - other parts of feeding animals
- 1.7. plant and other industrial plant:
 - planted cardamom
 - planted coffee
 - tea
 - tobacco (leave and loose tobacco)
 - kapok , cotton linters

- kapok seeds, cotton seeds, sunflower seeds
- castor oil seeds
- other industrial plant and its part (seeds, shells....) not include the planted wood use in industrial purpose.
- Finish product of wood, rattan, bamboo and forestry products (such as: wardrobe, table, chair (rattan , bamboo) ... except rattan ball that have more than 8 cm diameters have to pay the special fee according to the decision N. 23/ PSL dated 18 April 1990).

Article 2: Certification of authority or of line ministries concerned are needed for the exportation of agricultural product in material form as well as in processing form that mentioned in Article 1 .

Article 3: This instruction is into force from the date of signature.

Minister,

Khamsay SOUPHANOUVONG