

ANNEX B (LAOS)

With respect to customs duties and charges of any kind imposed on or in connection with importation, the Lao PDR will provide to products of the United States treatment no less favorable than that specified below:

(1) For products listed in Tables 1 or 2 to this Annex, the tariff treatment specified for each item. Where a tariff is subject to a phased reduction, each reduction will take effect on January 1 of the year indicated. In the event that a phased reduction of a tariff on a product in Table 1 or 2 is accelerated for products of another country, including pursuant to a free trade area agreement, customs union or interim agreement leading to the formation of a free trade area or customs union, the Lao PDR will also accelerate, at the same pace, the phased reduction for such products of the United States.

(2) For products listed in Tables 1 and 2 to this Annex and identified as “EL “ in the “SPEC” column, in the event that the Lao PDR applies a lower tariff rate to products of another country, including pursuant to a free trade area agreement, customs union or interim agreement leading to the formation of a free trade area or customs union, that rate will also be applied to such products of the United States.

(3) For all products not specifically listed in Tables 1 or 2 to this Annex, the Lao PDR will apply to products of the United States the MFN tariff rate applied as of the date of signature of this agreement.

For the purpose of these tables, “Lao Tariff Code” refers to the CEPT Products Lists of 2002 under the CEPT Scheme for AFTA.

Table 1 - Agricultural Goods

Item No	Lao Tariff Code	Description	S P E C	Final Tariff Rate under this Agreement	Year Final Rate is in Effect	Phase-in Schedule for Certain Items					
						2003 (%)	2004 (%)	2005 (%)	2006 (%)	2007 (%)	2008 (%)
1	02.01	Meat of bovine animals, fresh or chilled.		5	2007	9	8	7	6	5	
2	02.02	Meat of bovine animals, frozen.	EL			30	30	30	30	30	30
3	02.03	Meat of swine, fresh, chilled or frozen.	EL			30	30	30	30	30	30
4	02.04	Meat of sheep or goats, fresh, chilled or frozen.		5	2008	20	15	10	8	6	5
5	02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.		5	2008	20	15	10	8	6	5
6	02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	EL			30	30	30	30	30	30
7	02.08	Other meat and edible meat offal, fresh, chilled or frozen.		5	2005	20	10	5			
8	04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		5	2003	5					

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						2003 (%)	2004 (%)	2005 (%)	2006 (%)	2007 (%)	2008 (%)
9	04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.		5	2003	5					
10	04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.		5	2006	15	10	8	5		
11	04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.		5	2003	5					
12	04.05	Butter and other fats and oils derived from milk; dairy spreads.		5	2005	7	6	5			
13	04.06	Cheese and curd.		5	2005	7	6	5			
14	04.09	Natural honey.		5	2005	10	8	5			
15	04.10	Edible products of animal origin, not elsewhere specified or included.		5	2005	7	6	5			
16	07.01	Potatoes, fresh or chilled.		5	2004	5	5				
17	07.02	Tomatoes, fresh or chilled.	EL			40	40	40	40	40	40
18	07.03	Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.		10	2005	30	25	10			
19	07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		10	2005	20	20	10			
20	07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		10	2006	30	25	20	10		
21	07.07	Cucumbers and gherkins, fresh or chilled.	EL			40	40	40	40	40	40
22	07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		10	2005	20	15	10			
	07.09	Other vegetables, fresh or chilled.									
23	0709.10	Artichokes		10	2005	20	15	10			
24	0709.20	Asparagus		10	2006	30	25	20	10		
25	0709.30	Eggplant (aubergine)	EL			40	40	40	40	40	40
26	0709.51	Mushrooms (genus agaricus)	EL			40	40	40	40	40	40
27	0709.52	Truffles		10	2004	20	15	10			
28	0709.60	Peppers	EL			40	40	40	40	40	40
29	0709.90	Other	EL			40	40	40	40	40	40

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						2003 (%)	2004 (%)	2005 (%)	2006 (%)	2007 (%)	2008 (%)
30	07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		10	2006	30	25	20	10		
31	07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	EL			40	40	40	40	40	40
32	07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		10	2006	30	25	20	10		
33	07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	EL			40	40	40	40	40	40
34	08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	EL			30	30	30	30	30	30
35	08.05	Citrus fruit, fresh or dried.	EL			40	40	40	40	40	40
36	08.06	Grapes, fresh or dried.		10	2003	10					
37	08.07	Melons (including watermelons) and papaws (papayas), fresh.	EL			40	40	40	40	40	40
38	08.08	Apples, pears and quinces, fresh.		10	2003	10					
39	08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.		10	2003	10					
	08.10	Other fruit, fresh.									
40	0810.10	Strawberries		10	2003	10					
41	0810.90	Other		10	2005	30	20	10			
42	08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.		10	2003	10					
	10.01	Wheat and meslin.									
43	1001.10	- Durum wheat		0	2008	5	5	3	2	1	0
44	1001.90	- Other		0	2008	5	5	3	2	1	0
45	1002.00	Rye		0	2008	5	5	3	2	1	0
46	1003.00	Barley		0	2008	5	5	3	2	1	0
47	1004.00	Oats		0	2008	5	5	3	2	1	0
48	10.05	Maize (corn)		0	2008	5	5	3	2	1	0
49	1007.00	Grain sorghum		0	2008	5	5	3	2	1	0
	10.08	Buckwheat, millet and canary seed; other cereals									
50	1008.10	- Buckwheat		0	2008	5	5	3	2	1	0
51	1008.20	- Millet		0	2008	5	5	3	2	1	0
52	1008.90	- Other cereals		0	2008	5	5	3	2	1	0
	11.01	Wheat or meslin flour									
53	1101.00	- Wheat flour		0	2008	5	5	3	2	1	0
	11.02	Cereal flours other than of wheat or meslin									
54	1102.10	- Rye flour		5	2003	5					
55	1102.20	- Maize (corn) flour		5	2003	5					
56	1102.30	- Rice flour		5	2003	5					
57	1102.90	- Other		5	2003	5					

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						2003 (%)	2004 (%)	2005 (%)	2006 (%)	2007 (%)	2008 (%)
58	12.01	Soya beans, whether or not broken		0	2008	12	8	5	3	2	0
59	12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken		1	2008	15	10	8	3	2	1
60	1206.00	Sunflower seeds, whether or not broken		0	2008	12	8	5	3	2	0
	12.07	Other oil seeds and oleaginous fruits, whether or not broken									
61	1207.20	- Cotton seeds		0	2008	12	8	5	3	2	0
	12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard									
62	1208.10	- Of soya beans		0	2008	5	5	3	2	1	0
	12.09	Seeds, fruit and spores, of a kind used for sowing									
63	1209.91	- - Vegetable seeds		0	2008	5	5	3	2	1	0
64	12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin		0	2008	5	5	3	2	1	0
	13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products									
65	1302.13	- - Of hops		0	2008	6	5	3	2	1	0
66	15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified		0	2008	5	5	3	3	1	0
67	15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified		0	2008	5	5	3	3	1	0
68	16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		10	2005	20	15	10			
	16.02	Other prepared or preserved meat, meat offal or blood									
69	1602.10	- Homogenised preparations		10	2005	20	20	10			
	17.01	Cane or beet sugar and chemically pure sucrose, in solid form									
70	1701.11	- - Cane sugar		10	2003	10					
	17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel									

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						2003 (%)	2004 (%)	2005 (%)	2006 (%)	2007 (%)	2008 (%)
71	1702.10	Lactose		0	2008	6	5	3	2	1	0
	17.04	Sugar confectionery (including white chocolate), not containing cocoa									
72	1704.90	- Other		10	2003	10					
73	18.06	Chocolate and other food preparations containing cocoa		10	2003	10					
	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included									
74	1901.10	- Preparations for infant use, put up for retail sale		10	2003	10					
75	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05		10	2003	10					
76	1901.90	- Other		10	2003	10					
77	19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared		10	2003	10					
78	1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms		10	2003	10					
79	20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid		10	2006	20	20	20	10		
80	20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid		10	2006	20	20	20	10		
81	20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid		10	2006	20	20	20	10		

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						2003 (%)	2004 (%)	2005 (%)	2006 (%)	2007 (%)	2008 (%)
	20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.									
82	2004.10	- Potatoes		5	2005	10	8	5			
	20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06									
83	2005.10	- Homogenised vegetables		10	2003	10					
84	2005.20	Potatoes		10	2003	10					
85	2005.40	Peas		10	2003	10					
86	2005.60	Asparagus		10	2003	10					
87	2005.30	Sauerkraut		10	2007	30	30	20	20	10	
88	2005.50	Beans (Vigna spp., phaseolus spp.)		10	2007	30	30	20	20	10	
89	2005.80	Sweet corn (Zea mays var. Saccharata)		10	2007	30	30	20	20	10	
90	2005.90	Other vegetables and mixtures of vegetables		10	2007	30	30	20	20	10	
91	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)		10	2005	20	15	10			
92	20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter		10	2005	20	15	10			
	20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included									
93	2008.10	Nuts, ground nuts and other seeds, whether or not mixed together		10	2005	20	15	10			
94	2008.20	Pineapples		10	2005	20	15	10			
95	2008.30	Citrus		10	2005	20	15	10			
96	2008.40	Pears		10	2005	20	15	10			
97	2008.50	Apricos		10	2003	10					
98	2008.60	Cherries		10	2003	10					
99	2008.70	Peaches, including nectarines		10	2005	20	15	10			
100	2008.80	Strawberries		10	2003	10					
101	2008.90	Other		10	2005	20	15	10			
102	20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter		10	2005	20	15	10			

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						2003 (%)	2004 (%)	2005 (%)	2006 (%)	2007 (%)	2008 (%)
	21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard									
103	2103.10	Soy sauce		10	2003	10					
104	2103.20	Tomato sauces		10	2003	10					
105	2103.30	Mustard		10	2003	10					
106	2103.90	Other		10	2003	10					
	21.04	Soups and broths and preparations therefor; homogenised composite food preparations									
107	2104.20	- Homogenised composite food preparations		10	2003	10					
108	2105.00	Ice cream and other edible ice, whether or not containing cocoa		10	2004	15	10				
109	21.06	Food preparations not elsewhere specified or included		1	2008	8	7	6	5	3	1
110	22.03	Beer made from malt	EL			40	40	40	40	40	40
	22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09									
111	2204.10	Sparkling wine	EL			30	30	30	30	30	30
112	2204.21	Other wine	EL			30	30	30	30	30	30
113	2204.29	Fortified wine	EL			30	30	30	30	30	30
114	2204.30	Other grape must		15	2004	20	15				
115	22.05	Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances	EL			30	30	30	30	30	30
116	22.06	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	EL			30	30	30	30	30	30
117	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	EL			30	30	30	30	30	30
118	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	EL			30	30	30	30	30	30
119	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid		5	2006	8	7	6	5		
120	24.01	Unmanufactured tobacco; tobacco refuse		5	2003	5					
121	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes		15	2006	30	25	25	15		
122	5201.00	Cotton, not carded or combed		0	2008	12	8	5	3	2	0

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						2003 (%)	2004 (%)	2005 (%)	2006 (%)	2007 (%)	2008 (%)
123	5203.00	Cotton, carded or combed		0	2008	5	5	3	2	1	0

SPEC: Special Exclusion Category.

EL: Exclusion List (Sensitive List-SL and General Exception List-GEL)

Table 2-Industrial Products

Item No	Lao Tariff Code	Description	S P E C	Final Tariff Rate under this Agreement	Year Final Rate is in Effect	Phase-in Schedule for Certain Items					
						2003	2004	2005	2006	2007	2008
	03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04									
1	0303.20	Plaice (Pleuronectes platessa)		10	2003	10					
2	0303.80	Livers and roes		10	2003	10					
	16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs									
3	1604.10	Fish, whole or pieces, but not minced		20	2003	20					
4	1604.20	- Other prepared or preserved fish		20	2003	20					
5	27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils		5.10	2006	5-15	5-15	5-15	5		
	32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter									
6	3208.90	- Other		10	2005	18	15	10			

Item No	Lao Tariff Code	Description	S P E C	Final Tariff Rate under this Agreement	Year Final Rate is in Effect	Phase-in Schedule for Certain Items					
						2003 (%)	2004 (%)	2005 (%)	2006 (%)	2007 (%)	2008 (%)
	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									
7	3304.30	- Manicure or pedicure preparations		6.5	2006	18	15	10	6.5		
8	3304.99	- - Other		6.5	2006	18	15	10	6.5		
	33.05	Preparations for use on the hair									
9	3305.10	- Shampoos		6.5	2006	18	15	10	6.5		
10	3305.30	- Hair lacquers		6.5	2006	18	15	10	6.5		
11	3305.90	- Other:		6.5	2006	18	15	10	6.5		
	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									
12	3402.13	- - Non-ionic		6.5	2007	25	20	10	8	6.5	
13	3402.20	- Preparations put up for retail sale		6.5	2007	25	20	10	8	6.5	
14	3402.90	- Other		6.5	2007	25	20	10	8	6.5	
	39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics									
15	3917.29	- - Of other plastics		10	2005	15	10				
	39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics									
16	3923.10	- Boxes, cases, crates and similar articles		10	2005	15	10				
17	3923.90	- Other		10	2005	15	10				
	39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics									
18	3924.10	- Tableware and kitchenware		10	2005	15	10				
	44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed									
19	4409.10	- Coniferous		20	2003	20					

Item No	Lao Tariff Code	Description	S P E C	Final Tariff Rate under this Agreement	Year Final Rate is in Effect	Phase-in Schedule for Certain Items					
						2003 (%)	2004 (%)	2005 (%)	2006 (%)	2007 (%)	2008 (%)
20	44.10	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances		20	2003	20					
	44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes									
21	4418.90	- Other		20	2003	20					
	85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37									
22	8523.10	Bandes magnetiques		10	2005	20	15	10			
23	8523.20	Disques magnetiques		10	2005	20	15	10			
	85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock									
24	8527.29	-- Other		10	2005	15	15	10			
25	8527.90	- Other		10	2005	15	15	10			
	85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors									
26	8528.10	- - Colour		10	2005	15	15	10			
	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									
27	8703.21	- - Of a cylinder capacity not exceeding 1,000 cc	EL			40	40	40	40	40	40
28	8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	EL			40	40	40	40	40	40
29	8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	EL			40	40	40	40	40	40
30	8703.24	- - Of a cylinder capacity exceeding 3,000 cc	EL			40	40	40	40	40	40
31	8703.31	- - Of a cylinder capacity not exceeding 1,500 cc	EL			40	40	40	40	40	40

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						2003 (%)	2004 (%)	2005 (%)	2006 (%)	2007 (%)	2008 (%)
32	8703.32	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	EL			40	40	40	40	40	40
33	8703.33	- - Of a cylinder capacity exceeding 2,500 cc	EL			40	40	40	40	40	40
34	8703.90	- Other	EL			40	40	40	40	40	40
	87.04	Motor vehicles for the transport of goods									
35	8704.22	- - g.v.w exceeding 5 t but not exceeding 20 t		15	2003	15					
36	8704.23	- - g.v.w exceeding 20 t		10	2005	15	15	10			
37	8704.31	- - g.w.w not exceeding 5 t	EL			30	30	30	30	30	30
38	8704.32	- - g.v.w. exceeding 5 t		10	2006	15	15	15	10		
39	8704.90	- Other		10	2005	15	15	10			
	87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05									
40	8706.10	For the vehicles of heading No.87.03	EL			40	40	40	40	40	40
41	8706.90	Other		20	2003	20					
	87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05									
42	8707.10	- For the vehicles of heading 87.03	EL			40	40	40	40	40	40
	87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars									
43	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc		20	2006	30	30	30	20		
	94.03	Other furniture and parts thereof									
44	9403.60	- Other wooden furniture		20	2004	25	20				
45	9403.90	- Parts		20	2005	25	25	20			
	95.04	Articles for funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment									
46	9504.10	- Video games of a kind used with a television receiver		25	2003	25					
47	9504.90	- Other		25	2003	25					

SPEC: Special Exclusion Category.

EL: Exclusion List (Sensitive List-SL and General Exception List-GEL)

ANNEX A (UNITED STATES)

With respect to import and export restrictions, quotas, licensing requirements, and controls applied with respect to products, the United States will provide to products of Laos treatment no less favorable than the treatment that the United States accords to like products of Members of the World Trade Organization.

ANNEX B (UNITED STATES)

With respect to customs duties and charges of any kind imposed on or in connection with importation or exportation, the United States will provide to products of Laos treatment no less favorable than the treatment that the United States accords to like products of Members of the World Trade Organization.
