GUIDELINE FOR THE SUBMISSION OF IMPORT OR EXPORT DECLARATIONS FOR THE IMPLEMENTATION OF THE ASEAN AUTHORISED ECONOMIC OPERATOR MUTUAL RECOGNITION ARRANGEMENT (AAMRA)

I. INTRODUCTION

The ten ASEAN Member States (AMS) signed the AAMRA on **19 September 2023** to implement it on a pathfinder basis, with the aim to enhance trade by reducing regulatory burden and facilitate the movement of goods within ASEAN. Initial implementation commenced on 1 August 2024 among Brunei Darussalam, Malaysia, and Singapore, followed by Thailand (19 August 2024), Indonesia (1 October 2024), and the Philippines (28 February 2025). Most recently, Cambodia, Lao PDR and Myanmar joined the implementation on 20 February 2026, bringing the total number of implementing AMS to nine.

The following general and country-specific guidelines are consolidated to furnish respective AMS' certified Authorised Economic Operator (AEO) companies with the essential steps and requirements for submitting inward or outward declarations to respective countries' customs administrations, to enable them to enjoy the MRA benefits provided under the AAMRA.

II. GENERAL GUIDELINE FOR AMS' AEO COMPANIES

AEO codes issued to AEOs by their respective AMS customs administrations are used to identify AEO cargoes.

AEO companies exporting to or importing from the participating AMS - should share their specific AEO code with their business partner(s) in the participating importing AMS, for the AEO cargoes to be identified and granted the faster cargo clearance MRA benefits. The business partner(s) in the importing participating countries need not be AEO accredited.

III. PARTICIPATING AMS' AEO CODES

Respective participating AMS have different AEO coding formats. Please see details below:

ASEAN Member State	AEO Code Format
Brunei Darussalam	**SLMSBN-XXXXXX-XXX** Example: **SLMSBN-201811-001**
Cambodia	**AEOKHXXXXXXX** Example: **AEOKH2025008**
Indonesia	**AEOIDXXXXXXXXX** Example: **AEOID123452024**

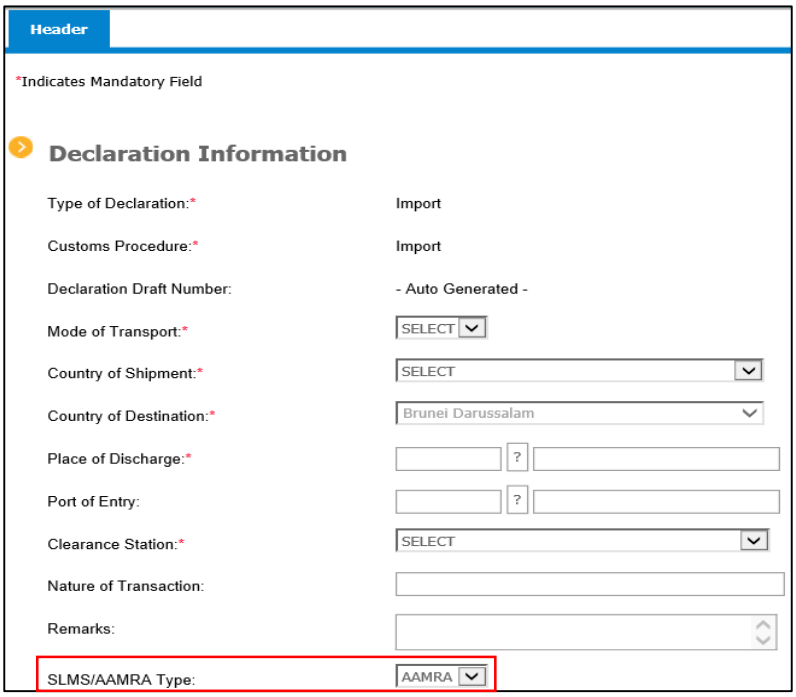
ASEAN Member State	AEO Code Format
Lao PDR	**LAAEO2025001** Example: **LAAEO2025001**
Malaysia	**MY-X0000X000000** Example: **MYK0022H140002**
Myanmar	For AEO (Level-1) : **MMAEOCXXXXXXX** For AEO (Level-2) : **MMAEOSXXXXXXX** Example: **MMAEOS2025101**
The Philippines	**XXXX-AEO-L2-XXX** Example: **2024-AEO-L2-003**
Singapore	**AEOSGXXXXXXXXXXX** Example: **AEOSG30082012001U**
Thailand	**THXXXXXXXX** Example: **THIE560012**

IV. PARTICIPATING AMS' AEO IMPORT AND EXPORT DECLARATION PROCEDURES

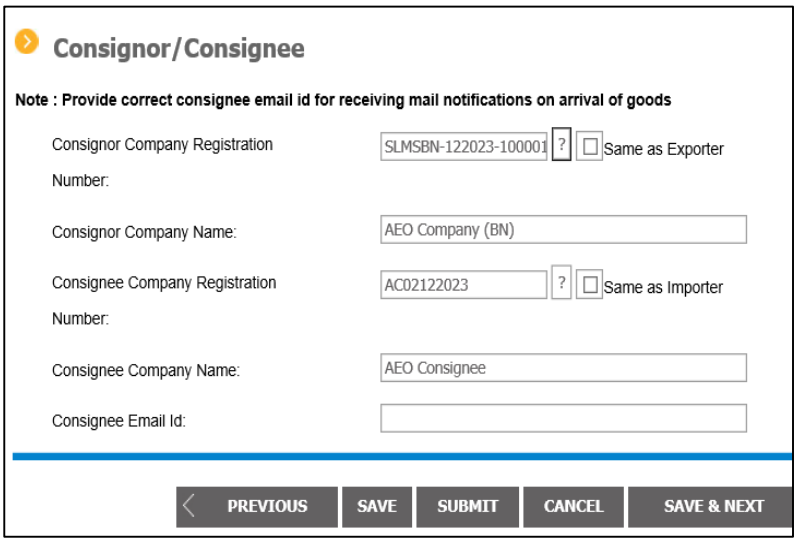
1) Guideline for **Brunei Darussalam** Companies

Companies in Brunei Darussalam who will be importing from or exporting to AMS' AEO companies are required to submit AAMRA Declaration which can be found in the Declaration Information. Companies can select "AAMRA" from the drop-down field.

*Import Declaration**:***



Companies would need to obtain their business partner's AEO code and to search that AEO code under Consignor/Consignee Registration details.

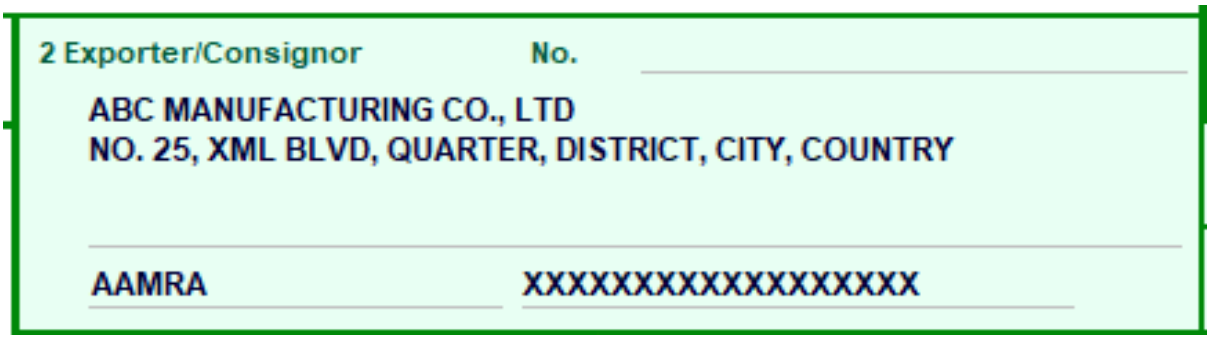


2) Guideline for **Cambodia** Companies

The Importer importing goods from other AMS' AEO companies to Cambodia should indicate the exporter's AEO identification in fieldset number 2 (Exporter/Consignor):

- ACR Type: AAMRA
- ACR Reference: XXXXXXXXXXXXXXX (Exporter's AEO Number)*

Please see example below:



For Cambodia companies who are importing from participating AMS' AEO companies, please obtain your business partner's AEO code and declare it in your import declaration in the following manner:

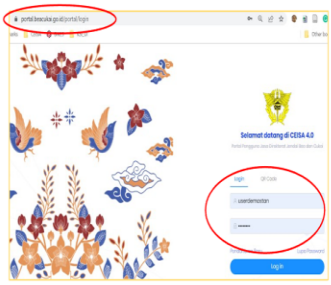
ASEAN Member State	AEO-MRA Code
Brunei Darussalam	SLMSBN-XXXXXX-XXX
Indonesia	AEOIDXXXXXXXXX
Lao PDR	LAAEOXXXXXXX
Malaysia	MYXXXXXXXXXXXX
Myanmar	MMAEOXXXXXXXX
Philippines	XXXX-AEO-L2-XXX
Singapore	AEOSGXXXXXXXXXXX
Thailand	THXXXXXXXX

3) Guideline for **Indonesia** Companies

The importer importing goods from AEO companies in other AMS to Indonesia should fill in the AEO identification code and AEO authorisation date in the import declaration using facility code **451**, with the detailed procedures as follows:

Procedures for Completing AEO Authorization Number and Date on the CEISA 4.0 (Web -Based Portal) (1)

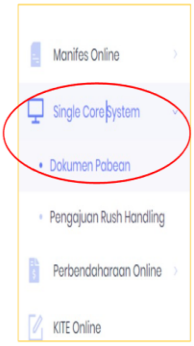
1



Access the CEISA 4.0 portal via portal.beacukai.go.id

Log in using the user ID and password you possess

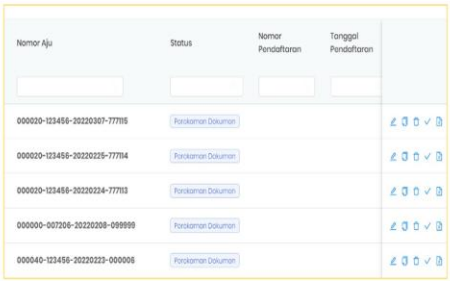
2



Select menu: "**Single Core System > *Dokumen Pabean***
(Customs Documents)"

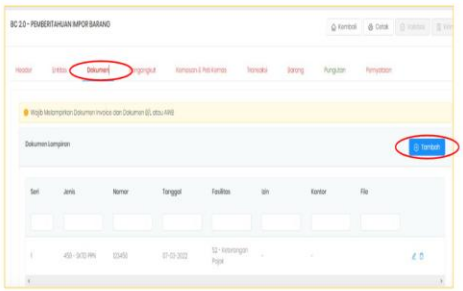
Procedures for Completing AEO Authorization Number and Date on the CEISA 4.0 (Web -Based Portal) (1)

3



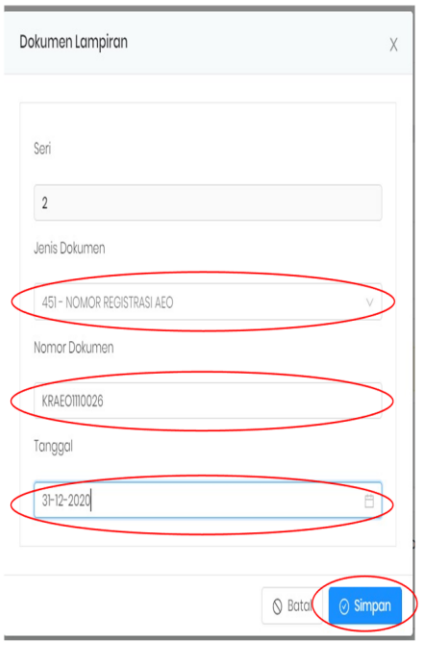
Choose the "**Customs declaration number to be recorded or modified**"

4



Select the "**tab dokumen** *(document tab)*" then click the "**tombol tambah** *(add button)*"

Procedures for Completing AEO Authorization Number and Date on the CEISA 4.0 (Web -Based Portal) (3)



3. For document type, select code "**451 – Nomor Registrasi AEO** *(AEO Registration Number)*"

4. Fill in the document number with the "**AEO identification code received from suppliers in ASEAN countries**".

5. Fill in the date with the "**authorization date received from suppliers in ASEAN countries**".

6. Then click "***simpan*** *(save)*"

Note: Please refer to section III (Participating Ready AMS' AEO Code) above for AEO code format to be filled in the import declaration.

4) Guideline for **Lao PDR** Companies

For Lao PDR companies who are importing from participating AMS' AEO companies, please obtain your business partner's AEO code and declare it in your import declaration in the following manner:

ASEAN Member State	AEO-MRA Code
Brunei Darussalam	SLMSBN-XXXXXX-XXX
Cambodia	AEOKHXXXXXXX
Indonesia	AEOIDXXXXXXXXX
Malaysia	MYXXXXXXXXXXXX
Myanmar	MMAEOXXXXXXXX
Philippines	XXXX-AEO-L2-XXX
Singapore	AEOSGXXXXXXXXXXX
Thailand	THXXXXXXXX

5) Guideline for **Malaysia** Companies

When declaring the AEO import or export permit declarations, companies in Malaysia would need to use the RMCD's AEO coding format as required by the AEO system as shown below:

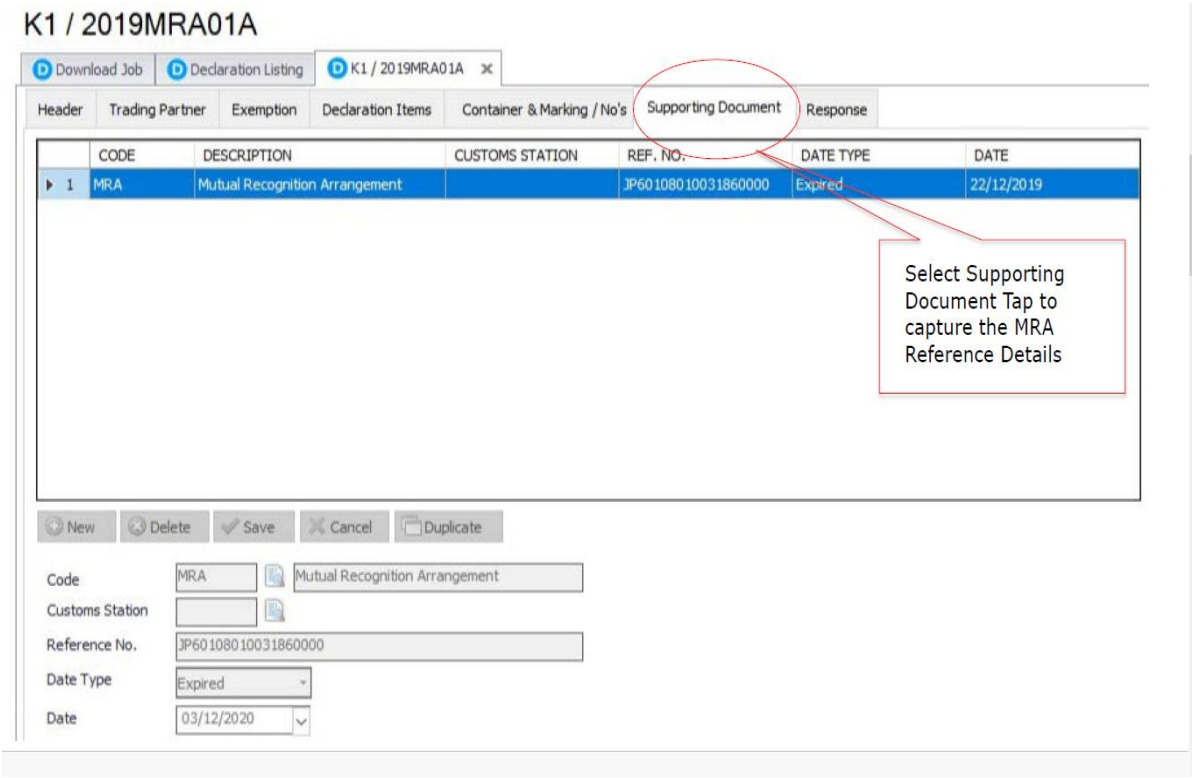
ASEAN Member State	AEO Code Format	AEO Code to be declared in Malaysia's AEO System
Brunei Darussalam	SLMSBN-XXXXXX-XXX	BNSLMSBN-XXXXXX-XXX *Add prefix "BN"*
Cambodia	AEOKHXXXXXXX	MRA Number – 17 Characters or less (exclude Country Code), but KH (AEOKHXXXXXXX) now 12 Characters. MY suggest for using 17 Characters exclude Country Code (KH). KHAEOKHXXXXXXX0YY *Add prefix "KH", and "0" "last 2 digit of the year (YY) certified as AEO (e.g. 14,19, 20)"*
Indonesia	AEOIDXXXXXXXXX	IDAEOIDXXXXXXXXX Add prefix "ID"

Lao PDR	LAAEOXXXXXXX	MRA Number – 17 Characters or less (exclude Country Code), but LA (LAAEOXXXXXXX) now 12 Characters. MY suggest for using 14 Characters exclude Country Code (LA): LALAAEOXXXXXXXYY *Add prefix "LA", and "last 2 digit of the year (YY) certified as AEO (e.g. 14,19, 20)"*
Myanmar	MMAEOXXXXXXXX	MRA Number – 17 Characters or less (exclude Country Code), but MM (MMAEOXXXXXXXX) now 13 Characters. MY suggest for using 17 Characters exclude Country Code (MM). MMMMAEOXXXXXXXXYY *Add prefix "MM" and "last 2 digit of the year (YY) certified as AEO (e.g. 14,19, 20)"*
Philippines	XXXX-AEO-L2-XXX	PHXXXX-AEO-L2-XXX *Add prefix "PH".*
Singapore	AEOSGXXXXXXXXXXX	SGAEOSGXXXXXXXXXXX *Add prefix "SG"*
Thailand	THXXXXXXXX	THTHXXXXXXXXYY *Add prefix "TH"* *Add suffix "YY": Last 2-digit of the year certified as AEO (e.g. 14,19, 20)*

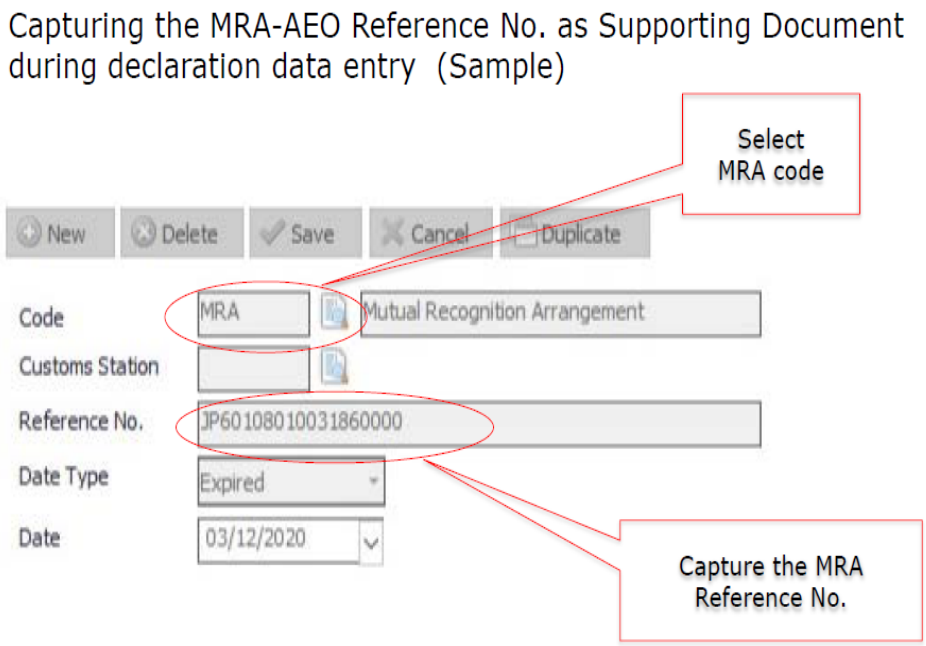
Import Declaration:

This approach is only suitable for non-AEO importers in Malaysia, as AEOs already receive benefits through the AEO System.

i. Customs brokers will access the front-end system to complete the import declaration. To add the MRA code, they'll need to select "Supporting Document."



ii. <u>Choose MRA Code and key in the MRA Reference No.</u>



iii. MRA Reference Number Validation and Customs Information System (CIS) / Sistem Maklumat Kastam (SMK) Error Code

MRA Reference No. captured must be a valid reference no., as SMK will validate the accuracy and validity status of the reference no.

1. If the ***MRA Reference No. does not exist***, SMK will issue an error code **CUSERR Code AG1 – MRA Code Invalid**

2. If the ***MRA Reference No. is "Suspended/Withdrawal/Revoked***, SMK will issue an error code **CUSERR Code AG2 – MRA Status Invalid**

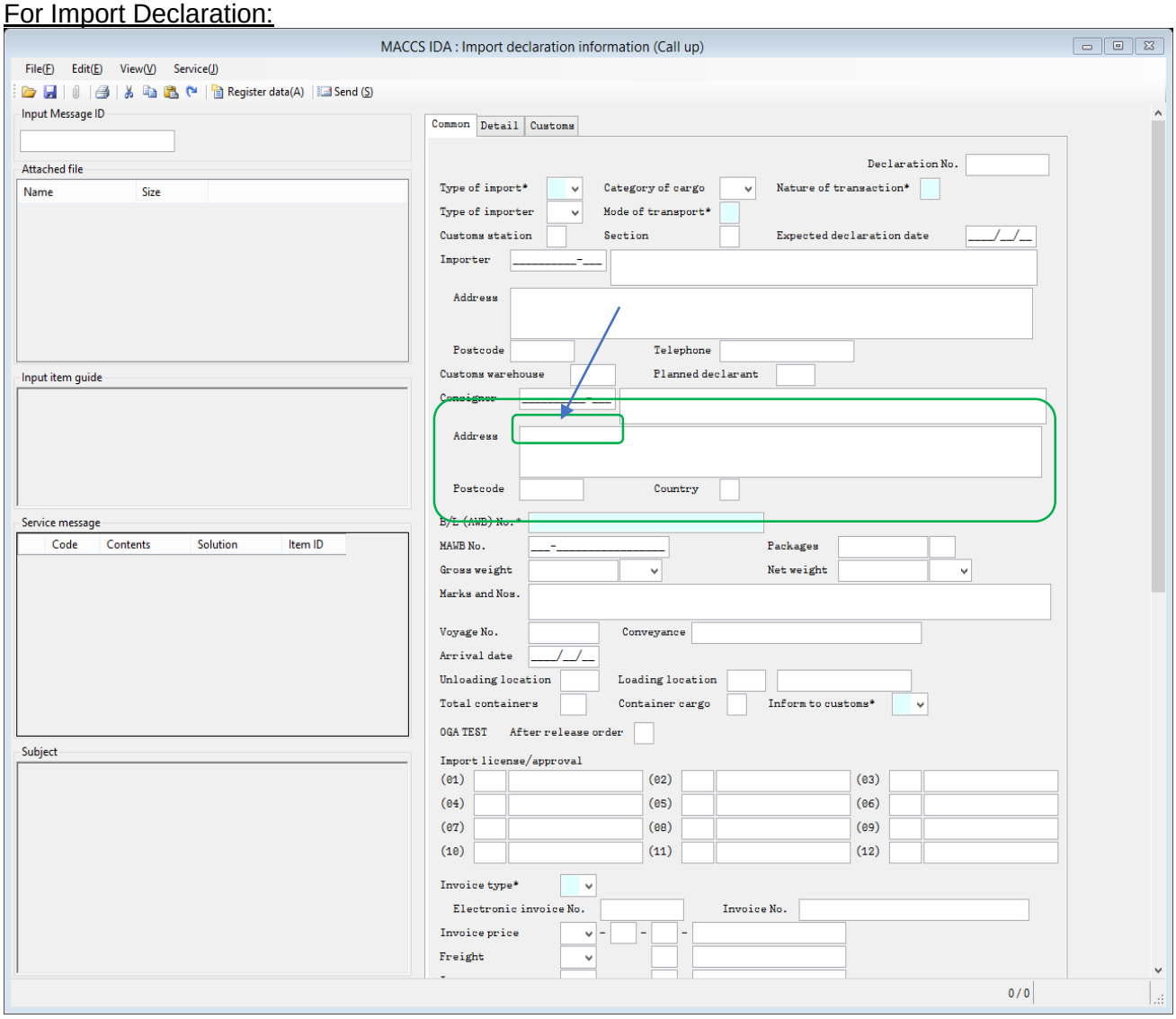
Note:

The MRA Reference No. is the responsibility of both exporter from the exporting country and consignee from importing country.

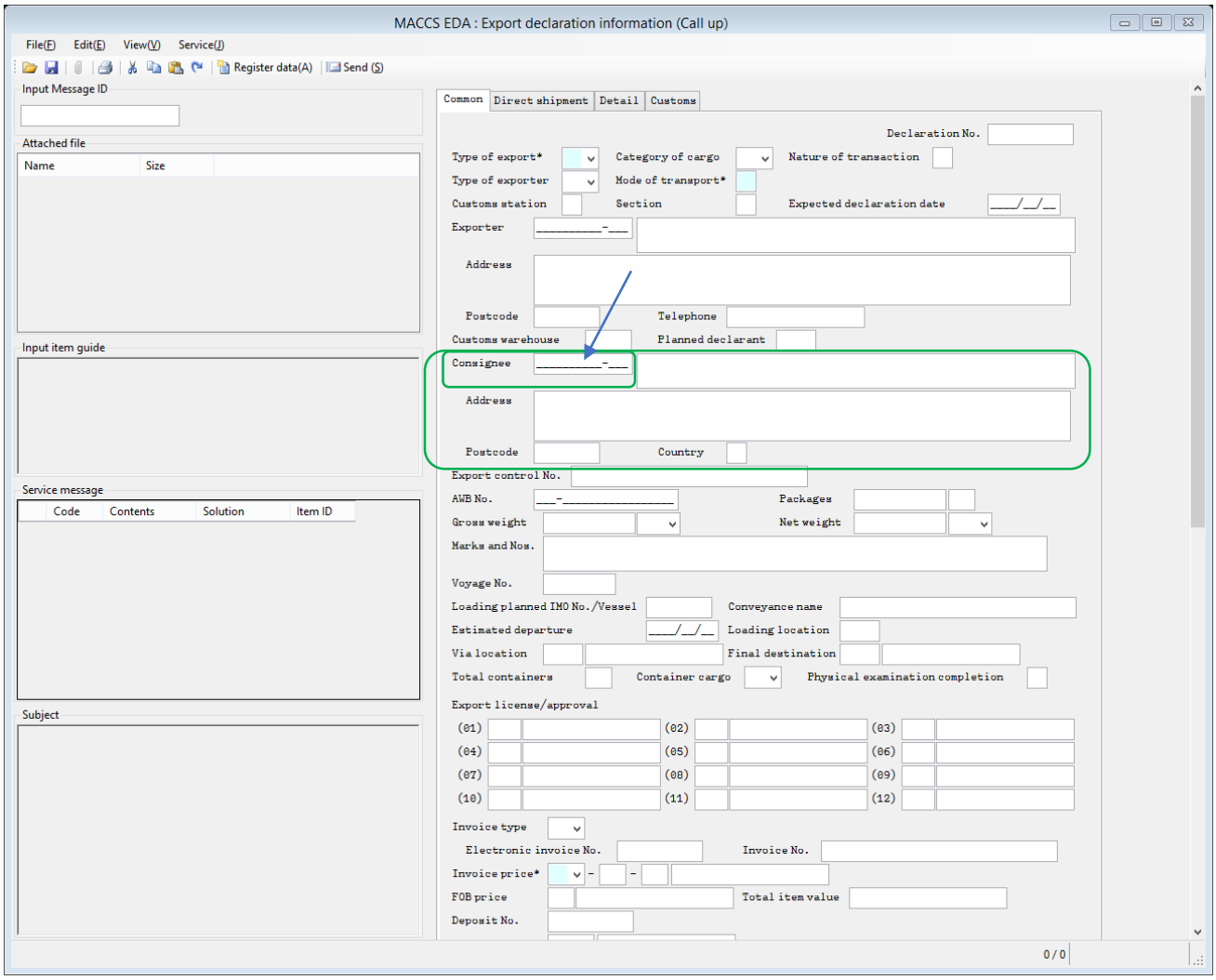
6) Guideline for **Myanmar** Companies

Companies in Myanmar who will be Importing from or exporting to are required to submit AAMRA Declaration which can be found in MACCS IDA/EDA; Import/Export Declaration information. Companies need to put AAMRA Code in Consignor/Consignee box.

For Import Declaration:



For Export Declaration:



For Myanmar companies who are importing from participating AMS' AEO companies, please obtain your business partner's AEO code and declare it in your import declaration in the following manner:

ASEAN Member State	**AEO Code Format**	**AEO Code to be declared in Myanmar's AEO System**
Brunei Darussalam	SLMSBN-XXXXXX-XXX (for example) SLMSBN-201811-001	AEOBNXXXXXXXX Replace "SLMS" with "AEO" and remove hyphens and the 15th character number AEOBN20181101
Cambodia	AEOKHXXXXXXX (for example) AEOKH2023001	AEOKH0XXXXXXX Add zero (0) between alphabet and number AEOKH02023001

Indonesia	AEOIDXXXXXXXXX (for example) AEOID000012015	EOIDXXXXXXXXX Remove the first digit "A" EOID000012015
Lao PDR	LAAEOXXXXXXX (for example) LAAEO0001290	LAAEO0XXXXXX Add zero (0) between alphabet and number LAAEO00001290
Malaysia	MYXXXXXXXXXXXX (for example) MYA0023H040002	MYXXXXXXXXXXX Remove the 11th digit which represents sequence number MYA0023H04002
Philippines	XXXX-AEO-L2-XXX/ (for example) 2024-AEO-L2-003	XXXXAEOL02XXX Remove hyphens and add zero (0) between alphabet and number 2024AEOL02003
Singapore	AEOSGXXXXXXXXXXX (for example) AEOSG09122010001R	SGXXXXXXXXXXX Remove the first 3 digits and the last digit SG09122010001
Thailand	THXXXXXXXX (for example) THIE570031	THXX000XXXXXX Add zero (0) for three times between alphabet and number THIE000570031

7) Guideline for **the Philippines** Companies

For Philippine companies who are importing from ASEAN AEO companies, please obtain your business partner's AEO code and input the same in Box No. 2 or "Exporter / Supplier Address" of the Goods Declaration at the E2M System using the format below:

Declaration Field	Information to be declared
Model of Declaration	Import – 4 EO Warehousing – 7TO, 7EO Transit – 8PE, 8ZE

Exporter/Supplier Field	AEO identification code

Choose the appropriate model of declaration for AEO using the format below:

Country Code of MRA Partner-Business Partner's AEO Code

ASEAN Member State	AEO Code Format	AEO Code to be declared in Philippine's AEO System
Brunei Darussalam	SLMSBN-XXXXXX-XXX	BN-SLMSBN-XXXXXX-XXX
Cambodia	AEOKHXXXXXXX	KH-AEOKHXXXXXXX
Indonesia	AEOIDXXXXXXXXX	ID-AEOIDXXXXXXXXX
Lao PDR	LAAEOXXXXXXX	LA-LAAEOXXXXXXX
Malaysia	MYXXXXXXXXXXXX	MY-MYXXXXXXXXXXXX
Myanmar	MMAEOXXXXXXXX	MM-MMAEOXXXXXXXX
Singapore	AEOSGXXXXXXXXXXX	SG-AEOSGXXXXXXXXXXX
Thailand	THXXXXXXXX	TH-THXXXXXXXX

For Philippine companies exporting to ASEAN Member States, the guidelines and format of declaration of AMS must be observed.

8) Guideline for **Singapore** Companies

For Singapore companies who are importing from participating AMS' AEO companies, please obtain your business partner's AEO code and declare it in your TradeNet import permit declaration in the following manner:

Declaration Field	Information to be declared
Customs Procedure Code (CPC)	AEO
Processing Code 1 (PC1)	Either BN, KH, ID, LA, MY, MM, PH, SG and TH
Processing Code 2 (PC2)	*Refer to table below for the PC2 format of each AMS*

Please note the specific Processing Code 1 (PC1) and Processing Code 2 (PC2) of each ASEAN countries below:

AMS	AMS AEO Code Format	AMS AEO Code Format in TradeNet
Brunei Darussalam	**SLMSBN-XXXXXX-XXX**	**SLMSBNXXXXXXXXX** **PC1** **PC2** *PC2 for Brunei is exclusive of the hyphens (-).*
Cambodia	**AEOKHXXXXXXX**	**AEOKHXXXXXXX** **PC1** **PC2**
Indonesia	**AEOIDXXXXXXXXX**	**AEOIDXXXXXXXXX** **PC1** **PC2**
Lao PDR	**LAAEOXXXXXXX**	**LAAEOXXXXXXX** **PC1** **PC2**
Malaysia	**MYXXXXXXXXXXXX**	**MYXXXXXXXXXXXX** **PC1** **PC2**
Myanmar	**MMAEOXXXXXXXX**	**MMAEOXXXXXXXX** **PC1** **PC2**

Philippines	**XXXX-AEO-L2-XXX**	**XXXXAEOL2XXX** **PC2** *PC1 for the Philippines is* **PH**
Thailand	**THXXXXXXXX**	**TH**XXXXXXXX **PC1** **PC2**

Domestic facilitated clearance for STP-Plus importers and exporters

To enjoy a higher level of facilitated clearance in Singapore, STP-Plus importers and exporters are reminded to declare their STP code in the TradeNet import and export declarations as illustrated below.

The STP Code comes in the following format:

AEOSGXXXXXXXXXXXX

CPC **PC1** **PC2**

Declaration Field	Information to be declared
Customs Procedure Code (CPC)	AEO
Processing Code 1 (PC1)	SG
Processing Code 2 (PC2)	XXXXXXXXXXX

TradeNet allows up to 5 entries under PC1 and PC2 fields. STP-Plus companies importing from an MRA partner's AEO exporter could declare both their AEO code and their business partner's AEO code in their TradeNet permit declarations.

9) Guideline for **Thailand** Companies

In order to enjoy the MRA benefits, Thai importers are required to obtain the following information from their AEO trade partners among participating AMS and declare it in the import declaration through Thai Customs Electronic Systems (TCES):

i. AEO MRA Exporter Name
*Exporter names need to be matched with Thai Custom's AEO Company database.

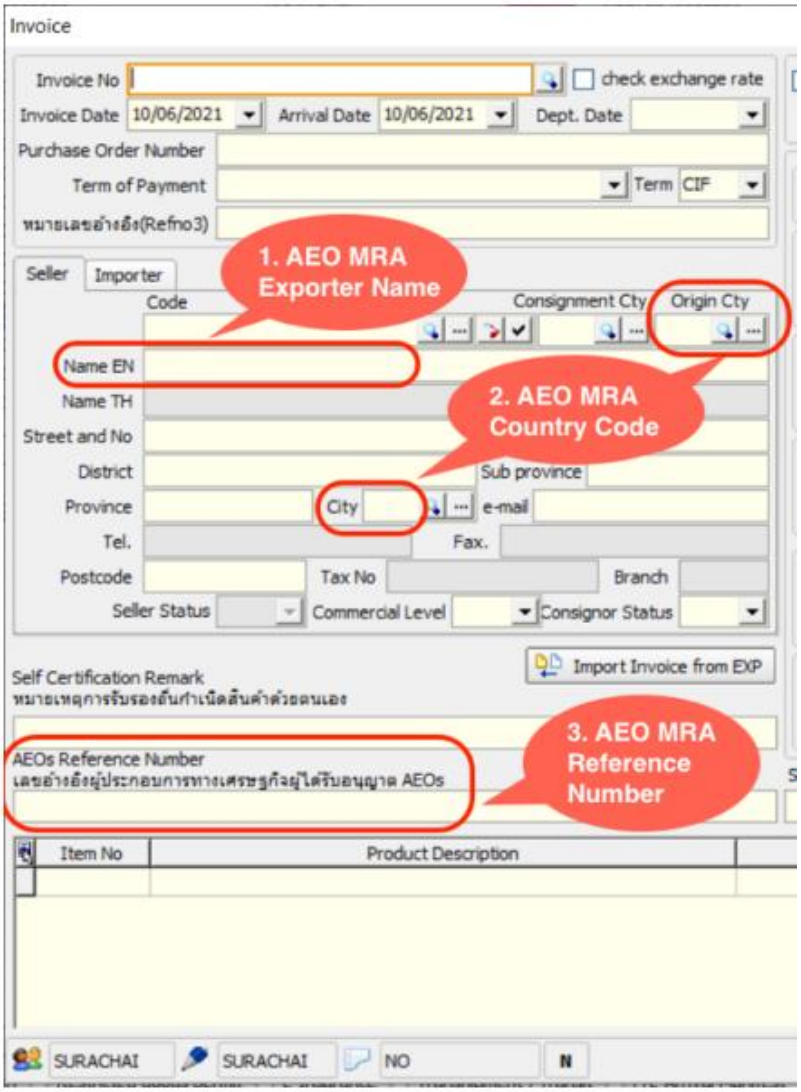
Thai Customs's Database (Received information from ASEAN Member States)	Importer's Import declaration (Import Declaration Control (Invoice))
Example Technology Co., Ltd.	✔ Example Technology Co., Ltd.
	✔ EXAMPLE TECHNOLOGY CO., LTD.
	✖ Example Tech. CO., Ltd.
	✖ Example Technology COMPANY LIMITED

ii. AEO MRA Country Code
Two Alphabetic Characters, namely BN, KH, ID, LA, MY, PH and SG.

iii. AEO MRA Reference Number
Importers are required to declare the AEO Reference Number following this Code Format:

ASEAN Member State	AEO Code Format
Brunei Darussalam	SLMSBN-XXXXXX-XXX
Cambodia	AEOKHXXXXXXX
Indonesia	AEOIDXXXXXXXXX
Lao PDR	LAAEOXXXXXXX
Malaysia	MYXXXXXXXXXXXX
Myanmar	MMAEOXXXXXXXX
Philippines	XXXX-AEO-L2-XXX
Singapore	AEOSGXXXXXXXXXXX

How to submit AEO information on import and export declarations to Thai Customs Electronic System (TCES)


Invoice
Invoice No
check exchange rate
Invoice Date 10/06/2021
Arrival Date 10/06/2021
Dept. Date
Purchase Order Number
Term of Payment
Term CIF
หมายเลขอ้างอิง(Refno3)
1. AEO MRA Exporter Name
Seller
Importer
Code
Consignment Cty
Origin Cty
Name EN
Name TH
Street and No
2. AEO MRA Country Code
District
Sub province
Province
City
e-mail
Tel.
Fax.
Postcode
Tax No
Branch
Seller Status
Commercial Level
Consignor Status
Import Invoice from EXP
Self Certification Remark
หมายเหตุการรับรองถิ่นกำเนิดสินค้าด้วยตนเอง
AEOs Reference Number
เลขอ้างอิงผู้ประกอบการทางเศรษฐกิจผู้ได้รับอนุญาต AEOs
3. AEO MRA Reference Number
Item No
Product Description
SURACHAI
SURACHAI
NO
N