

**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:

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

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

#### 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:

The screenshot shows a form titled "Declaration Information". It includes fields for Type of Declaration (Import), Customs Procedure (Import), Declaration Draft Number (- Auto Generated -), Mode of Transport (SELECT dropdown), Country of Shipment (SELECT dropdown), Country of Destination (Brunei Darussalam), Place of Discharge (two input fields), Port of Entry (two input fields), Clearance Station (SELECT dropdown), Nature of Transaction (input field), Remarks (input field), and SLMS/AAMRA Type (dropdown menu). The "SLMS/AAMRA Type" dropdown is highlighted with a red border.

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

The screenshot shows a form titled "Consignor/Consignee". It includes fields for Consignor Company Registration Number (SLMSBN-122023-100001), Consignor Company Name (AEO Company (BN)), Consignee Company Registration Number (AC02122023), Consignee Company Name (AEO Consignee), and Consignee Email Id. At the bottom, there are navigation buttons: PREVIOUS, SAVE, SUBMIT, CANCEL, and SAVE & NEXT. The "SLMS/AAMRA Type" dropdown menu is visible at the bottom right of the form area.

## 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: XXXXXXXXXXXXXXXXX (Exporter's AEO Number)\*

Please see example below:

<b>2 Exporter/Consignor</b>	<b>No.</b>
<b>ABC MANUFACTURING CO., LTD</b> <b>NO. 25, XML BLVD, QUARTER, DISTRICT, CITY, COUNTRY</b>	
<b>AAMRA</b>	<b>XXXXXXXXXXXXXXXXXXXX</b>

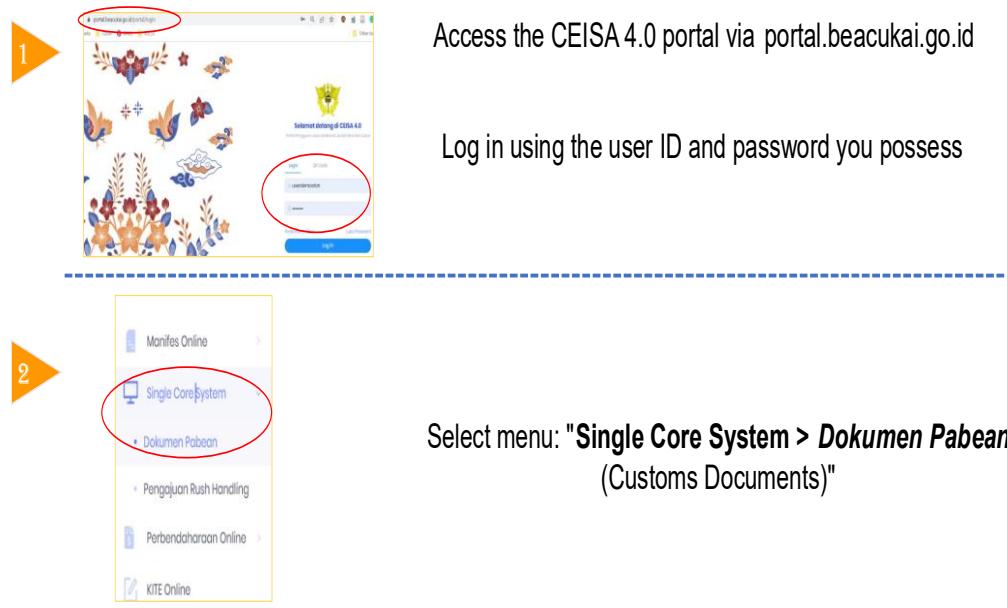
For Cambodia companies who are importing from participating AMS' AEO companies, please obtain your business partner's AEO code and declare it in your import declaration in the following manner:

<b>ASEAN Member State</b>	<b>AEO-MRA Code</b>
<b>Brunei Darussalam</b>	SLMSBN-XXXXXX-XXX
<b>Indonesia</b>	AEOIDXXXXXXXXX
<b>Lao PDR</b>	LAAEOXXXXXXX
<b>Malaysia</b>	MYXXXXXXXXXXXX
<b>Myanmar</b>	MMAEOXXXXXXX
<b>Philippines</b>	XXXX-AEO-L2-XXX
<b>Singapore</b>	AEOSGXXXXXXXXXXX
<b>Thailand</b>	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)



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

3

Nomor Aju	Status	Nomor Pendaftaran	Tanggal Pendaftaran
000020-123456-202203007-77785	Pendaftaran Dokumen		2022-03-07
000020-123456-202202205-77784	Pendaftaran Dokumen		2022-02-20
000020-123456-202202224-77783	Pendaftaran Dokumen		2022-02-22
000000-007306-202202009-099999	Pendaftaran Dokumen		2022-02-06
000040-123456-202202233-000006	Pendaftaran Dokumen		2022-02-23

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

4

IC 20 - PEMBENTAHAN IMPOR BARANG

Dokumen Lampiran

Tambah

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)

Dokumen Lampiran

Seri: 2

Jenis Dokumen: 451 - NOMOR REGISTRASI AEO

Nomor Dokumen: KRAE0100026

Tanggal: 31-12-2020

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	AEOKXXXXXXXX
Indonesia	AEOIDXXXXXXXXXX
Malaysia	MYXXXXXXXXXXXXXX
Myanmar	MMAEOXXXXXXXXX
Philippines	XXXX-AEO-L2-XXX
Singapore	AEOSGXXXXXXXXXXXX
Thailand	THXXXXXXXXXX

**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	<b>BN</b> SLMSBN-XXXXXX-XXX <i>Add prefix "BN"</i>
Cambodia	AEOKXXXXXXXX	MRA Number – 17 Characters or less (exclude Country Code), but KH (AEOKXXXXXXXX) now 12 Characters.  MY suggest for using 17 Characters exclude Country Code (KH).  <b>KHAEOKXXXXXXXX0YY</b>  <i>Add prefix "KH", and "0" "last 2 digit of the year (YY) certified as AEO (e.g. 14,19, 20)"</i>
Indonesia	AEOIDXXXXXXXXXX	<b>IDAEOIDXXXXXXXXXX</b>  <i>Add prefix "ID"</i>

<b>Lao PDR</b>	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):  <b>LA</b> LAAEOXXXXXXX <b>YY</b>  <i>Add prefix "LA", and "last 2 digit of the year (YY) certified as AEO (e.g. 14,19, 20)"</i>
<b>Myanmar</b>	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).  <b>MM</b> MMAEOXXXXXXXX <b>YY</b>  <i>Add prefix "MM" and "last 2 digit of the year (YY) certified as AEO (e.g. 14,19, 20)"</i>
<b>Philippines</b>	XXXX-AEO-L2-XXX	<b>PH</b> XXXX-AEO-L2-XXX <i>Add prefix "PH".</i>
<b>Singapore</b>	AEOSGXXXXXXXXXXXX	<b>SG</b> AEOSGXXXXXXXXXXXX <i>Add prefix "SG"</i>
<b>Thailand</b>	THXXXXXXXXXX	<b>TH</b> THXXXXXXXXXX <b>YY</b> <i>Add prefix "TH" Add suffix "YY": Last 2-digit of the year certified as AEO (e.g. 14,19, 20)</i>

**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."

K1 / 2019MRA01A

**K1 / 2019MRA01A**

Header	Trading Partner	Exemption	Declaration Items	Container & Marking / No's	Supporting Document	Response
	CODE ▶ 1 MRA	DESCRIPTION Mutual Recognition Arrangement	CUSTOMS STATION [ ]	REF. NO. JP60108010031860000	DATE TYPE Expired	DATE 22/12/2019

Select Supporting Document Tap to capture the MRA Reference Details

Code	MRA		Mutual Recognition Arrangement
Customs Station	[ ]		
Reference No.	JP60108010031860000		
Date Type	Expired		
Date	03/12/2020	<input type="button" value="▼"/>	

ii. Choose MRA Code and key in the MRA Reference No.

Capturing the MRA-AEO Reference No. as Supporting Document during declaration data entry (Sample)

Select MRA code

Code		MRA		Mutual Recognition Arrangement
Customs Station	[ ]			
Reference No.	JP60108010031860000			
Date Type	Expired	<input type="button" value="▼"/>		
Date	03/12/2020	<input type="button" value="▼"/>		

Capture the MRA Reference No.

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:

The screenshot shows the MACCS IDA software interface for import declarations. The main window title is "MACCS IDA : Import declaration information (Call up)". The interface is divided into several sections:

- File(F) Edit(E) View(V) Service(J)**: Top menu bar.
- Input Message ID**: A panel for entering file attachments.
- Attached file**: A table showing file details like Name and Size.
- Input item guide**: A panel for managing item guides.
- Service message**: A panel for entering service messages.
- Subject**: A panel for entering subject information.
- Common Detail Customs**: Tabbed header for data entry.
- Declaration No.**: Field for declaration number.
- Type of import\***, **Category of cargo**, **Nature of transaction\***: Selection dropdowns.
- Type of importer**, **Mode of transport\***: Selection dropdowns.
- Customs station**, **Section**: Input fields.
- Expected declaration date**: Date input field.
- Importer**: Input field.
- Address**: Input field.
- Postcode**: Input field.
- Telephone**: Input field.
- Customs warehouse**: Input field.
- Planned declarant**: Input field.
- Consignee**: Section highlighted with a green oval. It contains:
  - Address**: Input field.
  - Postcode**: Input field.
  - Country**: Input field.
- D/E (AWB) No.\***: Input field.
- MAWB No.**: Input field.
- Gross weight**: Input field.
- Packages**: Input field.
- Net weight**: Input field.
- Marks and Nos.**: Input field.
- Voyage No.**: Input field.
- Conveyance**: Input field.
- Arrival date**: Date input field.
- Unloading location**: Input field.
- Loading location**: Input field.
- Total containers**: Input field.
- Container cargo**: Input field.
- Inform to customs\***: Selection dropdown.
- OGA TEST After release order**: Selection dropdown.
- Import license/approval**: A grid with columns labeled (01) through (12).
- Invoice type\***: Selection dropdown.
- Electronic invoice No.**: Input field.
- Invoice No.**: Input field.
- Invoice price**: Input field.
- Freight**: Input field.

For Export Declaration:

The screenshot shows the MACCS EDA software interface for export declarations. The 'Consignee' field is highlighted with a green border and a blue arrow points to it from the left. The 'Consignee' field is located in the 'Common' tab section under 'Exporter' details.

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:

<b>ASEAN Member State</b>	<b>AEO Code Format</b>	<b>AEO Code to be declared in Myanmar's AEO System</b>
<b>Brunei Darussalam</b>	SLMSBN-XXXXXX-XXX  (for example) SLMSBN-201811-001	AEONXXXXXXXXX Replace "SLMS" with "AEO" and remove hyphens and the 15 <sup>th</sup> character number  AEON20181101
<b>Cambodia</b>	AEOKHXXXXXXX  (for example)	AEOKH0XXXXXXXX Add zero (0) between alphabet and number  AEOKH02023001

	AEOKH2023001	
<b>Indonesia</b>	AEOIDXXXXXXXXX  (for example) AEOID000012015	E0IDXXXXXXXXX Remove the first digit "A"
<b>Lao PDR</b>	LAAEOXXXXXXX	LAAEO0XXXXXX Add zero (0) between alphabet and number  LAAEO00001290
<b>Malaysia</b>	MYXXXXXXXXXXXXXX  (for example) MYA0023H040002	MYXXXXXXXXXXXXXX Remove the 11 <sup>th</sup> digit which represents sequence number  MYA0023H04002
<b>Philippines</b>	XXXX-AEO-L2-XXX/  (for example) 2024-AEO-L2-003	XXXXAEOL02XXX Remove hyphens and add zero (0) between alphabet and number  2024AEOL02003
<b>Singapore</b>	AEOSGXXXXXXXXXXXXXX  (for example) AEOSG09122010001R	SGXXXXXXXXXXXXXX Remove the first 3 digits and the last digit  SG09122010001
<b>Thailand</b>	THXXXXXX  (for example) THIE570031	THXX000XXXXXXX 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:**

1 DECLARATION		OFFICE CODE P02A
4EO	4	Port of Manila
3Page	4	Customs Reference C 12
1	1	Registry Number
5Item	6 Tot pack. 1	7 Reference Nu 3150 2024

## 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	MYXXXXXXXXXXXXXX	MY-MYXXXXXXXXXXXXXX

<b>Myanmar</b>	MMAEOXXXXXXXXX	<b>MM</b> -MMAEOXXXXXXXXX
<b>Singapore</b>	AEOSGXXXXXXXXXXXX	<b>SG</b> -AEOSGXXXXXXXXXXXX
<b>Thailand</b>	THXXXXXXXXXX	<b>TH</b> -THXXXXXXXXXX

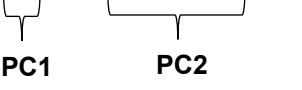
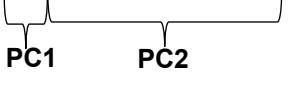
For Philippine companies exporting to ASEAN Member States, the guidelines and format of declaration of AMS must be observed.

## 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)	<i>Refer to table below for the PC2 format of each AMS</i>

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	SLMSBNXXXXXX  <i>PC2 for Brunei is exclusive of the hyphens (-).</i>
Cambodia	AEOKHXXXXXXX	AEOKHXXXXXXX 
Indonesia	AEOIDXXXXXXXXX	AEOIDXXXXXXXXX 
Lao PDR	LAAEAOXXXXXXX	LAAEAOXXXXXXX 
Malaysia	MYXXXXXXXXXXXX	MYXXXXXXXXXXXX 
Myanmar	MMAEAOXXXXXXX	MMAEAOXXXXXXX 

Philippines	XXXX-AEO-L2-XXX	<b>XXXXAEOL2XXX</b> PC2 <i>PC1 for the Philippines is PH</i>
Thailand	THXXXXXXXXX	<b>THXXXXXXXXX</b> 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:

**AEO**SG**XXXXXXXXXXXX**  
  
 CPC PC1 PC2

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

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	MYXXXXXXXXXXXXXX
Myanmar	MMAEOXXXXXXX
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
หมายเหตุเอกสาร(Refno3)		
Seller Importer Code	Consignment Cty	Origin Cty
Name EN	1. AEO MRA Exporter Name	
Name TH		
Street and No		
District	Sub province	
Province	City	2. AEO MRA Country Code
Tel.	e-mail	
Postcode	Fax.	
Seller Status	Tax No	Branch
Commercial Level		Consignor Status
Self Certification Remark หมายเหตุการรับรองถ้าดำเนินค่าทั่วโลก		
Import Invoice from EXP		
AEOs Reference Number หมายเหตุถ้ามีประวัติการทางการศรัทธาที่ได้รับอนุญาต AEOs		
Item No	Product Description	
SURACHAI	SURACHAI	NO
N		