

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	AEOKHXXXXXXXX Example: AEOKH2025008
Indonesia	AEOIDXXXXXXXXXX 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	AEOSGXXXXXXXXXXXXX Example: AEOSG30082012001U
Thailand	THXXXXXXXXX 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:

Header

*Indicates Mandatory Field

Declaration Information

Type of Declaration:* Import

Customs Procedure:* Import

Declaration Draft Number: - Auto Generated -

Mode of Transport:*

Country of Shipment:*

Country of Destination:*

Place of Discharge:* ?

Port of Entry: ?

Clearance Station:*

Nature of Transaction:

Remarks:

SLMS/AAMRA Type:

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

Consignor/Consignee

Note : Provide correct consignee email id for receiving mail notifications on arrival of goods

Consignor Company Registration Number: ? ☐ Same as Exporter

Consignor Company Name:

Consignee Company Registration Number: ? ☐ Same as Importer

Consignee Company Name:

Consignee Email Id:

PREVIOUS SAVE SUBMIT CANCEL SAVE & NEXT

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: XXXXXXXXXXXXXXXX (Exporter's AEO Number)*

Please see example below:

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

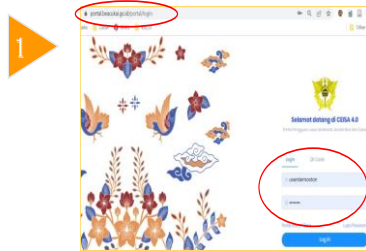
For Cambodia companies who are importing from participating AMS' AEO companies, please obtain your business partner's AEO code and declare it in your import declaration in the following manner:

ASEAN Member State	AEO-MRA Code
Brunei Darussalam	SLMSBN-XXXXXX-XXX
Indonesia	AEOIDXXXXXXXXXX
Lao PDR	LAAEOXXXXXXXXXX
Malaysia	MYXXXXXXXXXXXXXX
Myanmar	MMAEOXXXXXXXXXX
Philippines	XXXX-AEO-L2-XXX
Singapore	AEOSGXXXXXXXXXXXX
Thailand	THXXXXXXXXXX

3) Guideline for Indonesia Companies

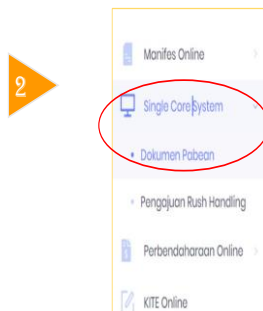
The importer importing goods from AEO companies in other AMS to Indonesia should fill in the AEO identification code and AEO authorisation date in the import declaration using facility code **451**, with the detailed procedures as follows:

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



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

Log in using the user ID and password you possess



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

Nomor Aji	Status	Nomor Pendaftaran	Tanggal Pendaftaran
000020-123456-20220307-77778	Pendaftaran Dokumen		
000020-123456-20220325-77774	Pendaftaran Dokumen		
000020-123456-20220324-77773	Pendaftaran Dokumen		
000000-007000-20220308-000000	Pendaftaran Dokumen		
000040-123456-20220323-000006	Pendaftaran Dokumen		

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

4

BC20-PENYEBERAN IMPOR BAKAN

Menu: **Dokumen** | Pengantar | Manajemen Perizinan | Perizinan | Barang | Fungsi | Manajemen

Impor Manajemen Dokumen Indonesia (CEISA 4.0)

Dokumen Lampiran: **Tambah**

Seri	Jenis	Nomor	Tanggal	Realisasi	Min	Kurir	File
1	451 - NOMOR AEO	123456	07-10-2022	100%	100%		

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: KRAEOM0026

Tanggal: 31-12-2020

Simpan

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	AEOKHXXXXXXXX
Indonesia	AEOIDXXXXXXXXXX
Malaysia	MYXXXXXXXXXXXX
Myanmar	MMAEOXXXXXXXX
Philippines	XXXX-AEO-L2-XXX
Singapore	AEOSGXXXXXXXXXXXX
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 <i>Add prefix "BN"</i>
Cambodia	AEOKHXXXXXXXX	MRA Number – 17 Characters or less (exclude Country Code), but KH (AEOKHXXXXXXXX) now 12 Characters. MY suggest for using 17 Characters exclude Country Code (KH). KHAEOKHXXXXXXXX0YY <i>Add prefix "KH", and "0" "last 2 digit of the year (YY) certified as AEO (e.g. 14,19, 20)"</i>
Indonesia	AEOIDXXXXXXXXXX	IDAEOIDXXXXXXXXXX <i>Add prefix "ID"</i>

Lao PDR	LAAEOXXXXXXXX	<p>MRA Number – 17 Characters or less (exclude Country Code), but LA (LAAEOXXXXXXXX) now 12 Characters.</p> <p>MY suggest for using 14 Characters exclude Country Code (LA):</p> <p>LLAAEOXXXXXXXXYY</p> <p><i>Add prefix “LA”, and “last 2 digit of the year (YY) certified as AEO (e.g. 14,19, 20)”</i></p>
Myanmar	MMAEOXXXXXXXX	<p>MRA Number – 17 Characters or less (exclude Country Code), but MM (MMAEOXXXXXXXX) now 13 Characters.</p> <p>MY suggest for using 17 Characters exclude Country Code (MM).</p> <p>MMMMAEOXXXXXXXXYY</p> <p><i>Add prefix “MM” and “last 2 digit of the year (YY) certified as AEO (e.g. 14,19, 20)”</i></p>
Philippines	XXXX-AEO-L2-XXX	<p>PHXXXX-AEO-L2-XXX</p> <p><i>Add prefix “PH”.</i></p>
Singapore	AEOSGXXXXXXXXXXXXX	<p>SGAEOSGXXXXXXXXXXXXX</p> <p><i>Add prefix “SG”</i></p>
Thailand	THXXXXXXXX	<p>THTHXXXXXXXXYY</p> <p><i>Add prefix “TH”</i> <i>Add suffix “YY”: Last 2-digit of the year certified as AEO (e.g. 14,19, 20)</i></p>

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

Download Job Declaration Listing K1 / 2019MRA01A x

Header Trading Partner Exemption Declaration Items Container & Marking / No's Supporting Document Response

	CODE	DESCRIPTION	CUSTOMS STATION	REF. NO.	DATE TYPE	DATE
1	MRA	Mutual Recognition Arrangement		JP60 1080 1003 1860000	Expired	22/12/2019

Select Supporting Document Tap to capture the MRA Reference Details

New Delete Save Cancel Duplicate

Code MRA Mutual Recognition Arrangement

Customs Station

Reference No. JP60 1080 1003 1860000

Date Type Expired

Date 03/12/2020

- 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)

New Delete Save Cancel Duplicate

Code MRA Mutual Recognition Arrangement

Customs Station

Reference No. JP60 1080 1003 1860000

Date Type Expired

Date 03/12/2020

Select MRA code

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:

MACCS IDA : Import declaration information (Call up)

File(E) Edit(E) View(V) Service(U)

Register data(A) Send (S)

Input Message ID

Attached file

Name	Size
------	------

Input item guide

Service message

Code	Contents	Solution	Item ID
------	----------	----------	---------

Subject

Common Detail Customs

Declaration No.

Type of import* Category of cargo Nature of transaction*

Type of importer Mode of transport*

Customs station Section Expected declaration date

Importer

Address

Postcode Telephone

Customs warehouse Planned declarant

Consignor

Address

Postcode Country

B/L (AWB) No.

MAWB No. Packages

Gross weight Net weight

Marks and Nos.

Voyage No. Conveyance

Arrival date

Unloading location Loading location

Total containers Container cargo Inform to customs*

OGA TEST After release order

Import license/approval

(01)	<input type="text"/>	(02)	<input type="text"/>	(03)	<input type="text"/>
(04)	<input type="text"/>	(05)	<input type="text"/>	(06)	<input type="text"/>
(07)	<input type="text"/>	(08)	<input type="text"/>	(09)	<input type="text"/>
(10)	<input type="text"/>	(11)	<input type="text"/>	(12)	<input type="text"/>

Invoice type*

Electronic invoice No. Invoice No.

Invoice price

Freight

0 / 0

For Export Declaration:

MACCS EDA : Export declaration information (Call up)

File(F) Edit(E) View(V) Service(S)

Input Message ID

Attached file

Name Size

Input item guide

Service message

Code Contents Solution Item ID

Subject

Common Direct shipment Detail Customs

Declaration No.

Type of export* Category of cargo Nature of transaction

Type of exporter Mode of transport*

Customs station Section Expected declaration date

Exporter

Address

Postcode Telephone

Customs warehouse Planned declarant

Consignee

Address

Postcode Country

Export control No.

AWB No. Packages

Gross weight Net weight

Marks and Nos.

Voyage No.

Loading planned IMO No./Vessel Conveyance name

Estimated departure Loading location

Via location Final destination

Total containers Container cargo Physical examination completion

Export license/approval

(01) (02) (03)

(04) (05) (06)

(07) (08) (09)

(10) (11) (12)

Invoice type

Electronic invoice No. Invoice No.

Invoice price*

FOB price Total item value

Deposit No.

0/0

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	AEOBNXXXXXXXXX Replace "SLMS" with "AEO" and remove hyphens and the 15 th character number AEOBN20181101
Cambodia	AEOKHXXXXXXXX (for example)	AEOKH0XXXXXXXX Add zero (0) between alphabet and number AEOKH02023001

	AEOKH2023001	
Indonesia	AEOIDXXXXXXXXXX (for example) AEOID000012015	EOIDXXXXXXXXXX Remove the first digit "A"
Lao PDR	LAAEOXXXXXXXX	LAAEO0XXXXXXXX Add zero (0) between alphabet and number LAAEO00001290
Malaysia	MYXXXXXXXXXXXXX (for example) MYA0023H040002	MYXXXXXXXXXXXXX Remove the 11 th 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	AEOSGXXXXXXXXXXXXX (for example) AEOSG09122010001R	SGXXXXXXXXXXXXX Remove the first 3 digits and the last digit SG09122010001
Thailand	THXXXXXXXXX (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:

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

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

 	
2 Exporter / Supplier, Address No.	
(COUNTRY CODE OF MRA PARTNER-AEO CODE) EXPORTERS' COMPANY NAME EXPORTERS' ADDRESS	
(E.g.) MY-MY-X0000X000000 ABC COMPANY KUALA LUMPUR, MALAYSIA	

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	AEOKHXXXXXXXX	KH-AEOKHXXXXXXXX
Indonesia	AEOIDXXXXXXXXXX	ID-AEOIDXXXXXXXXXX
Lao PDR	LAAEOXXXXXXXX	LA-LAAEOXXXXXXXX
Malaysia	MYXXXXXXXXXXXXX	MY-MYXXXXXXXXXXXXX

Myanmar	MMAEOXXXXXXXXX	MM-MMAEOXXXXXXXXX
Singapore	AEOSGXXXXXXXXXXXXX	SG-AEOSGXXXXXXXXXXXXX
Thailand	THXXXXXXXXX	TH-THXXXXXXXXX

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


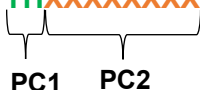
8) Guideline for Singapore Companies

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	SLMSBNXXXXXXXXXX PC1 PC2 <i>PC2 for Brunei is exclusive of the hyphens (-).</i>
Cambodia	AEOKHXXXXXXXX	AEOKHXXXXXXXX PC1 PC2
Indonesia	AEOIDXXXXXXXXXX	AEOIDXXXXXXXXXX PC1 PC2
Lao PDR	LAAEOXXXXXXXX	LAAEOXXXXXXXX PC1 PC2
Malaysia	MYXXXXXXXXXXXXX	MYXXXXXXXXXXXXX PC1 PC2
Myanmar	MMAEOXXXXXXXX	MMAEOXXXXXXXX PC1 PC2


Philippines	XXXX-AEO-L2-XXX	XXXXAEO L2XXX  PC2 <i>PC1 for the Philippines is PH</i>
Thailand	THXXXXXXXX	THXXXXXXXX  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:

AEOSG**XXXXXXXXXXXXX**



CPC PC1 PC2

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

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	AEOKHXXXXXXXX
Indonesia	AEOIDXXXXXXXXXX
Lao PDR	LAAEOXXXXXXXX
Malaysia	MYXXXXXXXXXXXXX
Myanmar	MMAEOXXXXXXXXXX
Philippines	XXXX-AEO-L2-XXX
Singapore	AEOSGXXXXXXXXXXXXX

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)

Seller: ☐ Importer

Code Consignment City Origin City

Name EN

Name TH

Street and No

District Sub province

Province City e-mail

Tel. Fax.

Postcode Tax No Branch

Seller Status Commercial Level Consignor Status

Self Certification Remark:

Import Invoice from EXP

AEOs Reference Number

เลขอ้างอิงผู้ประกอบการทางเศรษฐกิจที่ได้รับอนุญาต AEOs

Item No	Product Description

SURACHAI SURACHAI NO N