



**Asia-Pacific
Economic Cooperation**

2025/SOM3/SCCP/007

Agenda Item: 4.2

ASEAN Customs Initiatives: Trade Facilitation to Achieve and Secure Free Flow of Goods and Factors of Production

Purpose: Information

Submitted by: ASEAN Secretariat



**Second Sub-Committee on Customs
Procedures Meeting
Incheon, Korea
30 July–01 August 2025**

ASEAN Customs Initiatives

The Second Meeting of the Sub-Committee on Customs Procedures (SCCP2)

Incheon, Republic of Korea, 30 July 2025

ASEAN Secretariat

ASEAN Customs Integration

Harmonised customs procedures across ASEAN play a key role in the integration process and trade facilitation to achieve and secure a free flow of goods and factors of production in the region, aiming to create ASEAN as a single market.

- Strengthening cooperation among ASEAN customs administrations to combat transnational crime and illicit trade, by promoting transparency, predictability, and efficiency
- Strengthening cooperation in customs valuation & classification
- Promoting trade facilitation by streamlining and simplifying border procedures
- Promoting the ASEAN Connectivity through the implementation of ASEAN Customs Transit System and ASEAN Single Window (ASW)
- Promoting more substantial Customs modernization by expanding capacity building, sharing knowledge related with modern customs structure to meet fast changing international trade environment

Key Instruments and On-going Initiatives

Key Initiatives

- ASEAN Harmonised Tariff Nomenclature (AHTN)
- ASEAN Authorised Economic Operator Mutual Recognition Arrangement (AAMRA)
- ASEAN Customs Transit System
- ASEAN Single Window (ASW)

On-going Initiatives

- Development of the ASEAN Guideline of the Exchange of Electronic E-Commerce Data between Customs Administrations and E-Commerce Platforms.
- Strengthened cooperation in combating illicit trade in the region through the annual Joint Customs Control (JCC) operations.

ASEAN Harmonised Tariff Nomenclature (AHTN)

- The **ASEAN Harmonised Tariff Nomenclature (AHTN)** serves as an eight-digit commodity nomenclature that standardises the classification of goods across ASEAN.
- As an extension of the WCO's six-digit HS structure, it ensures harmonisation of tariffs, reduces discrepancies in customs operations, and facilitates both intra-ASEAN trade and global commerce.
- The AHTN is reviewed regularly to reflect changes in trade patterns and ensure alignment with the WCO HS amendments.
- The AHTN 2022 is a standardised regional tariff classification system based on the 2022 version of the World Customs Organization's Harmonized System (HS 2022).

AHTN 2022

The ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 has been implemented by all 10 ASEAN economies.

ASEAN is currently reviewing the AHTN 2022, taking into account the amendment to the WCO HS 2028, for the development of AHTN 2028 version.

ASEAN Authorised Economic Operator Mutual Recognition Arrangement (AAMRA)

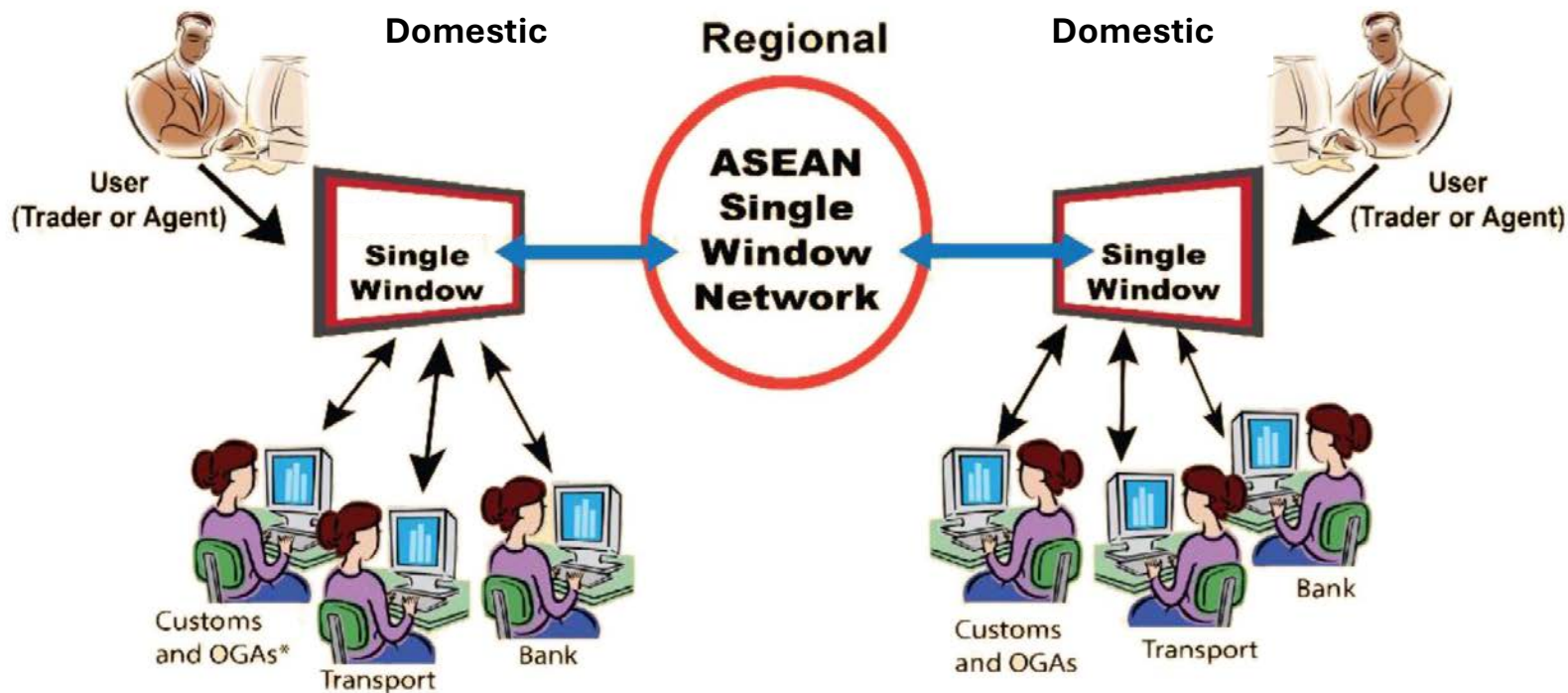


- On 19 September 2023, all 10 Customs Administrations of ASEAN economies signed the Mutual Recognition Arrangement (MRA) of their respective Authorised Economic Operator (AEO) Programmes.
- The ASEAN AEO MRA (AAMRA) seeks to provide a predictable and transparent trading environment among AMS.
- AAMRA provides assurance that the certification standards that the ASEAN customs administrations apply within their respective AEO programmes are compatible and in accordance with the principles and standards of the World Customs Organisation (WCO) SAFE Framework.
- Certified AMS AEOs will enjoy faster cargo clearance and priority treatment for cargo inspection for their goods traded within ASEAN. These benefits are expected to increase savings arising from improved predictability of cargo movement.

AAMRA

- Since 28 February 2025, AAMRA has been implemented among 6 (six) ASEAN economies, namely Brunei Darussalam, Indonesia, Malaysia, the Philippines, Singapore, and Thailand.
- Full Implementation of AAMRA across all ASEAN economies is targeted by the end of 2025.

ASEAN Single Window (ASW)



ASEAN Single Window (ASW)

- an environment where Single Windows of ten (10) ASEAN economies are integrated to enable the electronic exchange of cross-border trade-related documents, aiming to expedite the cross-border clearance.
- Currently facilitate the exchange of ASEAN electronic Certificate of Origin (e-CO), ASEAN Customs Declaration Document (ACDD) and e-Phyto certificate.
- Plan to connect with other economies outside ASEAN (e.g. Korea, Japan and China) to allow the exchange of electronic trade administration documents such e-CO and e-SPS certificates.

ASEAN Customs Transit System (ACTS)



A computerized Customs Transit System designed to facilitate the seamless movement of goods across ASEAN borders under a **single digital Customs Transit Declaration** submitted at departure and valid throughout the whole journey.



Goods move freely from one location to another crossing as many borders between participating ASEAN economies as needed in the sealed compartment on a truck under Customs control and suspension of duties and taxes



Duties and taxes are only paid at the country of import wherever that may be **after ACTS** is completed



Depending on the business scenario, a **single truck** may be used for the entire **cross-border journey**, or trucks may be changed at each border. In both cases, the movement is **covered by a single bank guarantee** that secures the duties and taxes at risk throughout the entire journey—from the departure location to the final destination.

ACTS

- Operated in Cambodia, Lao PDR, Malaysia, Myanmar, Singapore, Thailand, and Vietnam.
- Used by Logistics providers, freight forwarders, customs authorities, and companies involved in cross-border trade in ASEAN.
- Reduce time and costs for cross-border trade by allowing goods to move across multiple ASEAN economies with **just one customs declaration and one guarantee**.

Thank you
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