

ASEAN TRADE IN GOODS AGREEMENT

The Governments of Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People’s Democratic Republic (Lao PDR), Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam, Member States of the Association of Southeast Asian Nations (hereinafter collectively referred to as “Member States” or singularly as “Member State”):

RECALLING the Leaders’ decision to establish the ASEAN Community, comprising three pillars, namely the ASEAN Political-Security Community (APSC), the ASEAN Economic Community (AEC) and the ASEAN Socio-Cultural Community (ASCC), made in the Declaration of ASEAN Concord II signed on 7 October 2003 in Bali, Indonesia, and in the ASEAN Charter signed on 20 November 2007 in Singapore;

DETERMINED to realise the goals of establishing ASEAN as a single market and production base characterised by free flow of goods, services, investment, skilled labour and freer flow of capital envisaged in the ASEAN Charter and the Declaration on the ASEAN Economic Community Blueprint signed by the Leaders on 20 November 2007 in Singapore;

RECOGNISING the significant achievements and contribution of the existing ASEAN economic agreements and instruments in various areas in facilitating free flow of goods in the region, including the Agreement on ASEAN Preferential Trading Arrangements (1977), the Agreement on the Common Effective Preferential Tariff Scheme for the ASEAN Free Trade Area (1992), the ASEAN Agreement on Customs (1997), the ASEAN Framework Agreement on Mutual Recognition Arrangements (1998), the e-ASEAN Framework Agreement (2000), the Protocol Governing the Implementation of the ASEAN Harmonised Tariff Nomenclature (2003), the ASEAN Framework Agreement for the Integration of Priority Sectors (2004), the Agreement to Establish and Implement the ASEAN Single Window (2005);

DESIRING to move forward by developing a comprehensive ASEAN Trade in Goods Agreement which is built upon the commitments under the existing ASEAN economic agreements to provide a legal framework to realise free flow of goods in the region;

东盟货物贸易协定

文莱达鲁萨兰国、柬埔寨王国、印度尼西亚共和国、老挝人民民主共和国（老挝）、马来西亚、缅甸联邦、菲律宾共和国、新加坡共和国、泰国和越南社会主义共和国政府，东南亚国家联盟成员国（以下统称“成员国”或单称“成员国”）：

回顾领导人在2003年10月7日于印度尼西亚巴厘岛签署的《东盟第二协约宣言》及2007年11月20日于新加坡签署的《东盟宪章》中作出的决定，即建立由东盟政治安全共同体（APSC）、东盟经济共同体（AEC）和东盟社会文化共同体（ASCC）三大支柱构成的东盟共同体；

决心实现《东盟宪章》及领导人于2007年11月20日在新加坡签署的《东盟经济共同体蓝图宣言》中提出的目标，即将东盟建设成为以货物、服务、投资、熟练劳动力自由流动及资本更自由流动为特征的单一市场和生产基地；

认识到现有东盟经济协议和文件在各领域取得的重大成就及对促进区域内货物自由流动的贡献，包括《东盟优惠贸易安排协议》（1977年）、《东盟自由贸易区共同有效优惠关税计划协议》（1992年）、《东盟海关协定》（1997年）、《东盟互认安排框架协议》（1998年）、《东盟电子框架协议》（2000年）、《东盟统一关税命名实施协议》（2003年）、《东盟优先部门一体化框架协议》（2004年）、《建立和实施东盟单一窗口协议》（2005年）；

期望通过制定一项全面的《东盟货物贸易协定》来推动进展，该协定建立在现有东盟经济协议承诺的基础上，旨在为实现区域内货物自由流动提供法律框架；

CONFIDENT that a comprehensive ASEAN Trade in Goods Agreement would minimise barriers and deepen economic linkages among Member States, lower business costs, increase trade, investment and economic efficiency, create a larger market with greater opportunities and larger economies of scale for the businesses of Member States and create and maintain a competitive investment area;

RECOGNISING the different stages of economic development between and among Member States and the need to address the development gaps and facilitate increasing participation of the Member States, especially Cambodia, Lao PDR, Myanmar and Viet Nam, in the AEC through the provision of flexibility and technical and development co-operation;

RECOGNISING FURTHER the provisions of the ministerial declarations of the World Trade Organization on measures in favour of least-developed countries;

ACKNOWLEDGING the important role and contribution of the business sector in enhancing trade and investment among Member States and the need to further promote and facilitate their participation through the various ASEAN business associations in the realisation of the ASEAN Economic Community; and

RECOGNISING the role of regional trade arrangements as a catalyst in accelerating regional and global trade liberalisation and trade facilitation and as building blocks in the framework of the multilateral trading system;

HAVE AGREED AS FOLLOWS:

**CHAPTER 1
GENERAL PROVISIONS**

**Article 1
Objective**

The objective of this Agreement is to achieve free flow of goods in ASEAN as one of the principal means to establish a single market and production base for the deeper economic integration of the region towards the realisation of the AEC by 2015.

**Article 2
General Definitions**

确信全面的《东盟货物贸易协定》将最大限度地减少成员国之间的壁垒并深化经济联系，降低商业成本，增加贸易、投资和经济效率，为成员国企业创造更大的市场、更多机会和更大规模经济，并建立和维护一个竞争性投资区域；

认识到成员国之间及内部经济发展阶段的不同，以及需要解决发展差距，并通过提供灵活性和技术与发展合作，促进成员国，特别是柬埔寨、老挝人民民主共和国、缅甸和越南，在东盟经济共同体中日益深入的参与；

进一步认识到世界贸易组织关于有利于最不发达国家措施的部长级宣言条款；

承认商业部门在促进成员国间贸易和投资方面的重要作用 and 贡献，以及需要通过东盟商业协会进一步促进和便利其参与东盟经济共同体的实现；

认识到区域贸易安排在加速区域和全球贸易自由化和贸易便利化方面的催化剂作用，以及作为多边贸易体系框架下的构建模块；

达成如下协议：

第一章 总则

**第一条
目标**

本协议定的目标是实现东盟内部货物自由流动，作为建立单一市场和生产基地的主要手段之一，以深化该地区经济一体化，从而在2015年前实现东盟经济共同体。

第二条 一般定义

1. For the purposes of this Agreement, unless the context otherwise requires:

- (a) **ASEAN** means the Association of Southeast Asian Nations, which comprises Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, Lao PDR, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam;
- (b) **customs authorities** means the competent authorities that are responsible under the law of a Member State for the administration of customs laws;
- (c) **customs duties** means any customs or import duty and a charge of any kind imposed in connection with the importation of a good, but does not include any:
 - (i) charge equivalent to an internal tax imposed consistently with the provisions of paragraph 2 of Article III of GATT 1994, in respect of the like domestic goods or in respect of goods from which the imported goods have been manufactured or produced in whole or in part;
 - (ii) anti-dumping or countervailing duty applied consistent with the provisions of Article VI of GATT 1994, the Agreement on Implementation of Article VI of GATT 1994, and the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement; or
 - (iii) fee or any charge commensurate with the cost of services rendered.
- (d) **customs laws** means such laws and regulations administered and enforced by the customs authorities of each Member State concerning the importation, exportation, transit, transshipment, and storage of goods as they relate to customs duties, charges, and other taxes, or to prohibitions, restrictions, and other similar controls with respect to the movement of controlled items across the boundary of the customs territory of each Member State;

1. 为本协定之目的，除非上下文另有要求：

- (a) 东盟指东南亚国家联盟，
其成员包括文莱达鲁萨兰国、柬埔寨王国、印度尼西亚共和国、老挝人民民主共和国、马来西亚、缅甸联邦、菲律宾共和国、新加坡共和国、泰国和越南社会主义共和国；
- (b) 海关当局指根据成员国法律负责执行海关法的相关主管机构；
- (c) 关税指与货物进口相关的任何海关税或进口税及其他各类费用，但不包括以下任何一项：(i) 依据1994年关贸总协定第三条第二款规定对同类国内商品或用于制造或生产进口货物的商品（全部或部分）征收的相当于国内税的费用；(ii) 根据1994年关贸总协定第6条、《1994年关税及贸易总协定第六条执行协议》及《WTO协定附件1A》中《补贴与反补贴措施协议》条款实施的反倾销税或反补贴税；或(iii) 与服务成本相称的费用或其他收费。
- (d) 海关法指各成员国海关当局实施和执行的关于进口、出口、过境、转运及货物存储的法律法规，这些法律法规涉及关税、税费及其他税款，或关于管制物品跨越各成员国关境边界的流动的禁止、限制及其他类似管制措施；

- (e) **customs value of goods** means the value of goods for the purposes of levying ad valorem customs duties on imported goods;
- (f) **days** means calendar days, including weekends and holidays;
- (g) **foreign exchange restrictions** means measures taken by Member States in the form of restrictions and other administrative procedures in foreign exchange which have the effect of restricting trade;
- (h) **GATT 1994** means the General Agreement on Tariffs and Trade 1994, including its Notes and Supplementary Provisions, contained in Annex 1A to the WTO Agreement;
- (i) **Harmonized System** or **HS** means the Harmonized Commodity Description and Coding System set out in the Annex to the *International Convention on the Harmonized Commodity Description and Coding System*, including any amendments adopted and implemented by the Member States in their respective laws;
- (j) **MFN** means Most-Favoured-Nation treatment in the WTO;
- (k) **non-tariff barriers** means measures other than tariffs which effectively prohibit or restrict imports or exports of goods within Member States;
- (l) **originating goods** means goods that qualify as originating in a Member State in accordance with the provisions of Chapter 3;
- (m) **preferential tariff treatment** means tariff concessions granted to originating goods as reflected by the tariff rates applicable under this Agreement;
- (n) **quantitative restrictions** means measures intended to prohibit or restrict quantity of trade with other Member States, whether made effective through quotas, licences or other measures with equivalent effect, including administrative measures and requirements which restrict trade;

- (e) 货物海关价值指对进口货物征收从价关税时所确定的货物价值;
- (f) 日历日包括周末和节假日;
- (g) 外汇限制指成员国采取的限制性措施及其他外汇行政程序, 这些措施和程序具有限制贸易的效果;
- (h) 1994年关税与贸易总协定指包含在WTO协定附件1A中的《1994年关税与贸易总协定》, 包括其注释和补充条款;
- (i) 协调制度或HS指《商品名称及编码协调制度国际公约》附件中规定的商品名称及编码协调制度, 包括成员国各自法律通过并实施的任何修正案;
- (j) 最惠国待遇指WTO中的最惠国待遇;
- (k) 非关税壁垒指除关税外, 有效禁止或限制成员国之间货物进出口的措施;
- (l) 原产货物指根据第三章条款符合在成员国原产资格的货物;
- (m) 优惠关税待遇指根据本协定适用的关税税率给予原产货物的关税减让;
- (n) 数量限制指旨在禁止或限制与其他成员国贸易数量的措施, 无论这些措施是通过配额、许可证或其他具有同等效力的措施(包括限制贸易的行政措施和要求)实施的;

- (o) **this Agreement** or **ATIGA** means the ASEAN Trade in Goods Agreement;
- (p) **WTO** means the World Trade Organization; and
- (q) **WTO Agreement** means the Marrakesh Agreement Establishing the World Trade Organization, done on 15 April 1994 and the other agreements negotiated thereunder.

2. In this Agreement, all words in the singular shall include the plural and all words in the plural shall include the singular, unless otherwise indicated in the context.

Article 3
Classification of Goods

For the purposes of this Agreement, the classification of goods in trade between and among Member States shall be in accordance with the ASEAN Harmonised Tariff Nomenclature (AHTN) as set out in the Protocol Governing the Implementation of the ASEAN Harmonised Tariff Nomenclature signed on 7 August 2003 and any amendments thereto.

Article 4
Product Coverage

This Agreement shall apply to all products under the ASEAN Harmonised Tariff Nomenclature (AHTN).

Article 5
Most Favoured Nation Treatment

With respect to import duties, after this Agreement enters into force, if a Member State enters into any agreement with a non-Member State where commitments are more favourable than that accorded under this Agreement, the other Member States have the right to request for negotiations with that Member State to request for the incorporation herein of treatment no less favourable than that provided under the aforesaid agreement. The decision to extend such tariff preference will be on a unilateral basis. The extension of such tariff preference shall be accorded to all Member States.

Article 6

- (o) 本协定或东盟货物贸易协定指《东盟货物贸易协定》；(p) 世界贸易组织指世界贸易组织；(q) WTO协定指1994年4月15日签署的《建立世界贸易组织的马拉喀什协定》及其项下谈判达成的其他协定。

2. 在本协定中，所有单数形式的词语均应包括复数含义，所有复数形式的词语均应包括单数含义，除非上下文另有说明。

第3条 货物分类

就本协定而言，成员国之间贸易货物的分类应遵循2003年8月7日签署的《东盟统一关税命名实施协议》中所规定的东盟统一关税目录（AHTN）及其任何修正案。

第4条 产品范围

本协定适用于东盟统一关税目录（AHTN）项下的所有产品。

第5条 最惠国待遇

关于进口关税，在本协定生效后，若某一成员国与非成员国签订的任何协议中所作承诺比本协定所给予的更优惠，其他成员国有权要求与该成员国进行谈判，以请求将不低于上述协议中所规定的待遇纳入本协定。扩展此类关税优惠的决定将以单边方式作出。此类关税优惠的扩展应给予所有成员国。

第6条

National Treatment on Internal Taxation and Regulation

Each Member State shall accord national treatment to the goods of the other Member States in accordance with Article III of GATT 1994. To this end, Article III of GATT 1994 is incorporated into and shall form part of this Agreement, *mutatis mutandis*.

**Article 7
Fees and Charges Connected with Importation and Exportation**

- 1. Each Member State shall ensure, in accordance with Article VIII.1 of GATT 1994, that all fees and charges of whatever character (other than import or export duties, charges equivalent to an internal tax or other internal charge applied consistently with Article III.2 of GATT 1994, and anti-dumping and countervailing duties) imposed on or in connection with import or export are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation on imports or exports for fiscal purposes.
- 2. Each Member State shall promptly publish details of the fees and charges that it imposes in connection with importation or exportation, and shall make such information available on the internet.

**Article 8
General Exceptions**

Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination among Member States where the same conditions prevail, or a disguised restriction on international trade, nothing in this Agreement shall be construed to prevent the adoption or enforcement by a Member State of measures:

- (a) necessary to protect public morals;
- (b) necessary to protect human, animal or plant life or health;
- (c) relating to the importations or exportations of gold or silver;
- (d) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement, including those relating to customs enforcement, the enforcement of monopolies operated under paragraph 4 of Article II and Article XVII of GATT

国内税收与监管的国民待遇

各成员国应根据1994年关贸总协定第三条，对其他成员国的货物给予国民待遇。为此，1994年关贸总协定第三条经必要修改后纳入本协定，并构成本协定的一部分。

第七条 与进出口相关的费用和收费

- 1. 各成员国应根据1994年关贸总协定第八条第一款的规定，确保对进口或出口征收的任何性质的费用和收费（除进出口关税、与1994年关贸总协定第三条第二款一致适用的相当于国内税或其他国内费用的收费，以及反倾销和反补贴税外），其金额不得超过所提供服务的近似成本，且不得构成对国内商品的间接保护或为财政目的对进口或出口征税。
- 2. 各成员国应及时公布其征收的与进口或出口相关的费用和收费的详细信息，并应在互联网上提供此类信息。

第8条 一般例外

在不构成对条件相同的成员国之间任意或不合理歧视的手段，或对国际贸易的变相限制的前提下，本协定的任何规定不得解释为阻止成员国采取或实施以下措施：

- (a) 为保护公共道德所必需；(b) 为保护人类、动物或植物的生命或健康所必需；(c) 与黄金或白银的进出口相关；(d) 为确保遵守与本协定条款不相抵触的法律或法规所必需，包括与海关执法、根据第二条第四款和关贸总协定第十七条实施的垄断执法相关的法规

- 1994, the protection of patents, trademarks and copyrights, and the prevention of deceptive practices;
- (e) relating to the products of prison labour;
 - (f) imposed for the protection of national treasures of artistic, historic or archaeological value;
 - (g) relating to the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption;
 - (h) undertaken in pursuance of the obligations under any intergovernmental commodity agreement which conforms to criteria submitted to the WTO and not disapproved by it or which is itself so submitted and not so disapproved;
 - (i) involving restrictions on exports of domestic materials necessary to ensure essential quantities of such materials to a domestic processing industry during periods when the domestic price of such materials is held below the world price as part of a governmental stabilisation plan, provided that such restrictions shall not operate to increase the exports of or the protection afforded to such domestic industry, and shall not depart from the provisions of this Agreement relating to non-discrimination; and
 - (j) essential to the acquisition or distribution of products in general or local short supply, provided that any such measures shall be consistent with the principle that all Member States are entitled to an equitable share of the international supply of such products, and that any such measures, which are inconsistent with the other provisions of this Agreement shall be discontinued as soon as the conditions giving rise to them have ceased to exist.

Article 9
Security Exceptions

1994年, 保护专利、商标和版权, 以及防止欺诈行为; (e) 与监狱劳动产品相关; (f) 为保护具有艺术、历史或考古价值的国家宝藏而实施; (g) 与保护可耗尽的自然资源相关, 只要此类措施与限制国内生产或消费一同生效; (h) 为履行符合提交世界贸易组织且未被其否决的标准的任何政府间商品协定项下义务而实施, 或协定本身已提交且未被否决; (i) 涉及限制国内材料出口, 以确保在国内材料价格作为政府稳定计划的一部分被压低至世界价格以下时, 国内加工工业能获得此类材料的基本数量, 条件是此类限制不得用于增加此类国内工业的出口或保护, 且不得偏离本协定关于非歧视的条款; (j) 对获取或分配普遍或局部供应短缺的产品至关重要, 条件是任何此类措施应符合所有成员国均有权获得此类产品国际供应的公平份额的原则, 且任何与本协定其他条款不一致的措施应在导致其存在的条件停止存在时立即终止。

第9条 安全例外

Nothing in this Agreement shall be construed:

- (a) to require any Member State to furnish any information, the disclosure of which it considers contrary to its essential security interests; or
- (b) to prevent any Member State from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) relating to fissionable materials or the materials from which they are derived;
 - (ii) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment;
 - (iii) taken so as to protect critical public infrastructure, including communications, power and water infrastructures, from deliberate attempts intended to disable or degrade such infrastructure;
 - (iv) taken in time of domestic emergency, or war or other emergency in international relations; or
- (c) to prevent any Member State from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

Article 10
Measures to Safeguard the Balance-of-Payments

Nothing in this Agreement shall be construed to prevent a Member State from taking any measure for balance-of-payments purposes. A Member State taking such measure shall do so in accordance with the conditions established under Article XII of GATT 1994 and *the Understanding on Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994* in Annex 1A to the WTO Agreement.

不得将本协定任何条款解释为:

- (a) 要求任何成员国提供其认为披露会违背其基本安全利益的信息; 或 (b) 阻止任何成员国采取其认为保护基本安全利益所必需的行动: (i) 涉及裂变材料或从中衍生出的材料; (ii) 涉及武器、弹药和战争工具的贸易, 以及直接或间接为军事机构供应目的而进行的其他货物和材料的此类贸易; (iii) 为保护关键公共基础设施 (包括通信、电力和水利基础设施) 免遭蓄意破坏或降级的企图而采取的行动; (iv) 在国内紧急状态、战争或国际关系中的其他紧急状态期间采取的行动; 或
- (c) 阻止任何成员国为履行《联合国宪章》下维护国际和平与安全的义务而采取任何行动。

第10条 保障国际收支平衡的措施

本协定任何条款不得解释为阻止成员国为国际收支目的采取任何措施。成员国采取此类措施时, 应遵循WTO协定附件1A中1994年关税与贸易总协定第12条及1994年关税与贸易总协定关于国际收支条款的谅解所规定的条件。

Article 11
Notification Procedures

1. Unless otherwise provided in this Agreement, Member States shall notify any action or measure that they intend to take:
- (a) which may nullify or impair any benefit to other Member States, directly or indirectly under this Agreement; or
 - (b) when the action or measure may impede the attainment of any objective of this Agreement.
2. Without affecting the generality of the obligations of Member States under paragraph 1 of this Article, the notification procedures shall apply, but need not be limited, to changes in the measures as listed in Annex 1 and amendments thereto.
3. A Member State shall make a notification to Senior Economic Officials Meeting (SEOM) and the ASEAN Secretariat before effecting such action or measure referred to in paragraph 1 of this Article. Unless otherwise provided in this Agreement, notification shall be made at least sixty (60) days before such an action or measure is to take effect. A Member State proposing to apply an action or measure shall provide adequate opportunity for prior discussion with those Member States having an interest in the action or measure concerned.
4. The notification of the intended action or measure submitted by a Member State shall include:
- (a) a description of the action or measure to be taken;
 - (b) the reasons for undertaking the action or measure; and
 - (c) the intended date of implementation and the duration of the action or measure.
5. The contents of the notification and all information relating to it shall be treated with confidentiality.
6. The ASEAN Secretariat shall act as the central registry of notifications, including written comments and results of discussions. The Member State concerned shall furnish the ASEAN Secretariat with a copy of the comments received. The ASEAN Secretariat shall draw the attention of individual Member States to notification requirements, such as those stipulated in paragraph 4 of this Article, which remain

第11条 通知程序

1. 除非本协定另有规定，成员国应就其拟采取的任何行动或措施发出通知：
- (a) 可能直接或间接使其他成员国根据本协定获得的利益无效或减损；或 (b) 当该行动或措施可能阻碍本协定任何目标的实现时。
2. 在不影响成员国根据本条第一款所承担义务的普遍性的前提下，通知程序应适用于但不限于附件一所列措施的变更 及其修正案。
3. 成员国应在实施本条第一款所述行动或措施前向高级经济官员会议（SEOM）和东盟秘书处发出通知。除非本协定另有规定，通知应至少在该行动或措施生效前六十（60）个日历日作出。拟实施行动或措施的成员国应为相关利益成员国提供充分的事先讨论机会。
4. 成员国提交的拟采取行动或措施的通知应包括：
- (a) 拟采取行动或措施的描述；(b) 采取该行动或措施的原因；以及 (c) 拟实施日期及该行动或措施的持续时间。
5. 通知内容及所有相关信息应予以保密性处理。
6. 东盟秘书处应作为通知的中央登记处，包括书面意见和讨论结果。相关成员国应向东盟秘书处提供收到的意见副本。东盟秘书处应提请各成员国注意通知要求，例如本条第四款规定的通知要求，这些要求仍未

incomplete. The ASEAN Secretariat shall make available information regarding individual notifications on request to any Member State.

7. The Member State concerned shall, without discrimination, allow adequate opportunities for other Member States to present their comments in writing and discuss these comments upon request. Discussions entered into by the Member State concerned with other Member States shall be for the purpose of seeking further clarification about the action or measure. The Member State may give due consideration to these written comments and the discussion in the implementation of the action or measure.

8. Other Member States shall present their comments within fifteen (15) days of the notification. Failure of a Member State to provide comments within the stipulated time shall not affect its right to seek recourse under Article 88.

Article 12
Publication and Administration of Trade Regulations

1. Article X of GATT 1994 shall be incorporated into and form an integral part of this Agreement, *mutatis mutandis*.

2. To the extent possible, each Member State shall make laws, regulations, decisions and rulings of the kind referred to in Article X of GATT 1994 available on the internet.

Article 13
ASEAN Trade Repository

1. An ASEAN Trade Repository containing trade and customs laws and procedures of all Member States shall be established and made accessible to the public through the internet.

2. The ASEAN Trade Repository shall contain trade related information such as (i) tariff nomenclature; (ii) MFN tariffs, preferential tariffs offered under this Agreement and other Agreements of ASEAN with its Dialogue Partners; (iii) Rules of Origin; (iv) non-tariff measures; (v) national trade and customs laws and rules; (vi) procedures and documentary requirements; (vii) administrative rulings; (viii) best practices in trade facilitation applied by each Member State; and (ix) list of authorised traders of Member States.

3. The ASEAN Secretariat shall maintain and update the ASEAN Trade Repository based on the notifications submitted by Member States as set out in Article 11.

完成。东盟秘书处应根据任何成员国的请求，提供有关个别通知的信息。

7. 相关成员国应无歧视地为其他成员国提供充分机会提交书面意见，并在请求时讨论这些意见。相关成员国与其他成员国进行的讨论旨在寻求对相关行动或措施的进一步澄清。成员国在实施行动或措施时可适当考虑这些书面意见及讨论内容。

8. 其他成员国应在收到通知后十五（15）个日历日内提交意见。成员国未在规定时限内提供意见不影响其根据第88条寻求救济的权利。

第12条 贸易法规的公布和管理

1. 1994年关贸总协定第X条经必要修改后纳入本协定，构成本协定不可分割的组成部分。

2. 各成员国应尽可能将1994年关贸总协定第X条所述类型的法律、法规、决定和裁决发布于互联网。

第13条 东盟贸易资料库

1. 应建立一个包含所有成员国贸易和海关法律及程序的东盟贸易资料库，并通过互联网向公众开放。

2. 东盟贸易资料库应包含以下贸易相关信息：(i) 关税税则；(ii) 最惠国关税、根据本协定及东盟与其对话伙伴的其他协定提供的优惠关税；(iii) 原产地规则；(iv) 非关税措施；(v) 国家贸易和海关法律及规则；(vi) 程序和文件要求；(vii) 行政裁决；(viii) 各成员国应用的贸易便利化最佳实践；以及(ix) 成员国授权贸易商名单。

3. 东盟秘书处应根据第11条规定的成员国提交的通知，维护和更新东盟贸易资料库。

Article 14
Confidentiality

- 1. Nothing in this Agreement shall require a Member State to provide confidential information, the disclosure of which would impede law enforcement of the Member State, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of any particular enterprise, public or private.
- 2. Nothing in this Agreement shall be construed to require a Member State to provide information relating to the affairs and accounts of customers of financial institutions.
- 3. Each Member State shall, in accordance with its laws and regulations, maintain the confidentiality of information provided as confidential by another Member State pursuant to this Agreement.
- 4. Notwithstanding the above, paragraphs 1, 2 and 3 of this Article shall not apply to Chapter 6.

Article 15
Communications

All official communications and documentation exchanged among the Member States relating to the implementation of this Agreement shall be in writing and in the English language.

Article 16
Participation Enhancement of Member States

Enhancing participation of Member States shall be facilitated through a negotiated pre-agreed flexibility on provisions under this Agreement. Such pre-agreed flexibility shall be captured in the respective provisions hereunder.

Article 17
Capacity Building

Capacity building shall be provided through effective implementation of programmes to strengthen individual Member States’ domestic capacity, efficiency and competitiveness, such as the Work Programme under the Initiative for ASEAN Integration (IAI) and other capacity building initiatives.

第14条 保密

- 1. 本协定任何条款均不得要求成员国提供机密信息，若披露此类信息会妨碍成员国的执法，或以其他方式违背公共利益，或损害任何特定企业（无论公有或私有）的合法商业利益。
- 2. 本协定任何条款不得解释为要求成员国提供与金融机构客户事务及账户相关的信息。
- 3. 各成员国应根据其法律法规，对另一成员国依据本协定作为保密信息提供的资料予以保密。
- 4. 尽管有上述规定，本条第一款、第二款和第三款不适用于第6章。

第15条 通讯

成员国之间就本协定实施交换的所有官方通讯及文件均应采用书面形式并以英语书写。

第16条 成员国参与增强

应通过就本协定条款进行谈判达成的预先商定的灵活性，促进成员国参与的增强。此类预先商定的灵活性应体现在以下相应条款中。

第17条 能力建设

能力建设应通过有效实施各项计划来提供，以增强各成员国的国内能力、效率和竞争力，例如东盟一体化倡议（IAI）下的工作计划及其他能力建设倡议。

Article 18
Regional and Local Government and Non-Governmental Bodies

1. Each Member State shall take such reasonable measures as may be available to it to ensure observance of provisions of this Agreement by the regional and local government and authorities within its territories.
2. In fulfilling its obligations and commitments under this Agreement, each Member State shall endeavour to ensure their observance by non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities within its territory.

CHAPTER 2
TARIFF LIBERALISATION

Article 19
Reduction or Elimination of Import Duties

1. Except as otherwise provided in this Agreement, Member States shall eliminate import duties on all products traded between the Member States by 2010 for ASEAN-6¹ and by 2015, with flexibility to 2018, for CLMV².
2. Each Member State shall reduce and/or eliminate import duties on originating goods of the other Member States in accordance with the following modalities:
- (a) Import duties on the products listed in Schedule A of each Member State's tariff liberalisation schedule shall be eliminated by 2010 for ASEAN-6 and 2015 for CLMV, in accordance with the schedule set out therein. Schedule A of each Member State shall ensure the following conditions are met:
- (i) For ASEAN-6, by 1 January 2009:
- Import duties of at least eighty percent (80%)

¹ "ASEAN-6" refers to Brunei Darussalam, Indonesia, Malaysia, the Philippines, Singapore and Thailand.

² "CLMV" refers to Cambodia, Lao PDR, Myanmar and Viet Nam.

第18条 区域和地方政府及非政府机构

1. 各成员国应采取其可用的合理措施，确保其领土内的区域和地方政府及当局遵守本协定的条款。
2. 在履行本协定项下的义务和承诺时，各成员国应尽力确保其领土内的中央、区域或地方政府或当局授权的非政府机构在行使权力时遵守这些义务和承诺。

第二章 关税自由化

第19条 进口关税的减让或取消

1. 除本协定另有规定外，成员国应在2010年前对东盟-6¹ 之间的所有贸易产品取消进口关税，并在2015年前（可灵活延至2018年）对柬老缅越²之间的所有贸易产品取消进口关税。
2. 各成员国应按照以下方式减让和/或取消对其他成员国原产货物的进口关税：
- (a) 各成员国关税减让表中附表A所列产品的进口关税，应按照其中规定的时间表，于2010年对东盟六国、2015年对柬老缅越予以取消。各成员国的附表A应确保满足以下条件：
- (i) 对于东盟六国，截至2009年1月1日：
- 至少百分之八十（80%）的进口关税

¹ “东盟六国”指文莱达鲁萨兰国、印度尼西亚、马来西亚、菲律宾、新加坡和泰国。² “柬老缅越”指柬埔寨、老挝人民民主共和国、缅甸和越南。

- tariff lines are eliminated;
- Import duties on all Information and Communications Technology (ICT) products, as defined in the e-ASEAN Framework Agreement, are eliminated;
 - Import duties on all Priority Integration Sectors (PIS) products are at zero percent (0%), except those listed in the accompanying negative lists to the Protocols of the ASEAN Framework Agreement for the Integration of Priority Sectors and any amendments thereto; and
 - Import duties on all products are equal to or less than five percent (5%);
- (ii) For Lao PDR, Myanmar and Viet Nam, import duties on all products are equal to or less than five percent (5%) by 1 January 2009;
- (iii) For Cambodia, import duties of at least eighty percent (80%) tariff lines are equal to or less than five percent (5%) by 1 January 2009; and
- (iv) Import duties on some products of CLMV, not exceeding seven percent (7%) of tariff lines, shall be eliminated by 2018. The list of the products and schedule of import duties reduction of these products shall be identified by CLMV no later than 1 January 2014;
- (b) Import duties on ICT products listed in Schedule **B** of each CLMV Member State shall be eliminated in three (3) tranches by 2008, 2009 and 2010 in accordance with the schedule set out therein;
- (c) Import duties on PIS products listed in Schedule **C** of each CLMV Member State shall be eliminated by 2012 in accordance with the schedule set out therein;
- (d) Import duties on unprocessed agricultural products listed in Schedule **D** of each Member State on its own accord shall be reduced or eliminated to zero to five percent (0-5%) by 2010 for ASEAN-6; 2013 for Viet Nam; 2015 for

- 关税税目被取消;
- 根据东盟电子框架协议的定义, 所有信息和通信技术 (ICT) 产品的进口关税均已取消;
 - 所有优先整合领域 (PIS) 产品的进口关税为零 (0%), 但列入东盟框架协议议定书所附负面清单的产品除外
优先领域整合的协议
部门及其任何修正案; 以及
 - 所有产品的进口关税等于或低于百分之五 (5%);
- (ii) 对于老挝人民民主共和国、缅甸和越南, 进口关税对所有产品等于或低于百分之五于2009年1月1日前实现;
- (iii) 对于柬埔寨, 至少八十分比 (80%) 关税税目的进口关税等于或低于五百分比 (5%), 截至2009年1月1日; 且
- (iv) 柬老缅越部分产品的进口关税, 不超过七百分比 (7%) 的关税税目, 应于2018年取消。产品清单及这些产品的进口关税减让表应由柬老缅越不迟于2014年1月1日确定;
- (b) 各柬老缅越成员国附表B所列信息通信技术产品的进口关税, 应按照其中规定的减让表分三期于2008年、2009年和2010年取消;
- (c) 各CLMV成员国附表C所列PIS产品的进口关税应按照其中规定的减让表于2012年予以取消;
- (d) 各成员国自主列于附表D中的未加工农产品进口关税应予以削减或取消
至零至百分之五 (0-5%)
东盟六国实施期限为2010年; 越南为2013年; 其他成员国为2015年

Lao PDR and Myanmar; and 2017 for Cambodia, in accordance with the schedule set out therein. Notwithstanding this, import duties on sugar products of Viet Nam shall be reduced to zero to five percent (0-5%) by 2010;

- (e) Unprocessed agricultural products placed in Schedule **E** of each Member State on its own accord shall have their respective applied MFN import duties reduced in accordance with the schedule set out therein;
- (f) The products listed in Schedule **F** of Thailand and Viet Nam, respectively, shall have their out-quota tariff rates reduced in accordance with the tariff reduction schedules corresponding to their respective product classification;
- (g) Import duties on petroleum products listed in Schedule **G** of Cambodia and Viet Nam, respectively, shall be reduced in accordance with the schedule as mutually agreed by all Member States and set out therein;
- (h) The products placed in Schedule **H** of each Member State shall not be subject to import duties reduction or elimination for the reasons as provided in Article 8;
- (i) Reduction and elimination of import duties shall be implemented on 1 January of each year; and
- (j) The base rates from which import duties are to be reduced or eliminated shall be the Common Effective Preferential Tariffs (CEPT) rates at the time of entry into force of this Agreement.

3. Except as otherwise provided in this Agreement, no Member State shall nullify or impair any tariff concessions applied in accordance with the tariff schedules in Annex 2 referred to in paragraph 5 of this Article.

4. Except as otherwise provided in this Agreement, no Member State may increase an existing duty specified in the schedules made pursuant to the provisions of paragraph 2 of this Article on imports of an originating good.

5. Except as provided in paragraph 2(a)(iv) of this Article, the detailed tariff schedules to implement the modalities of reduction and/or elimination of import duties set out in paragraph 2 of this Article shall be finalised before the entry into force of this Agreement for ASEAN-6

老挝人民民主共和国和缅甸；柬埔寨则为2017年，均按照其中规定的减让表执行。尽管如此，越南糖类产品的进口关税应于2010年前降至零至百分之五（0-5%）；

(e) 各成员国自行列入附表E的未加工农产品，其适用的最惠国进口关税应按照其中规定的减让表予以削减；(f) 泰国和越南分别列入附表F的产品，其配额外关税率应按照各自产品分类对应的关税减让表予以削减；(g) 柬埔寨和越南分别列入附表G的石油产品的进口关税，应按照所有成员国共同商定并于其中规定的减让表予以削减；(h) 各成员国列入附表H的产品，基于第8条所述理由，不适用进口关税减让或取消；(i) 进口关税的减让与取消应于每年1月1日实施；(j) 进口关税减让或取消的基准税率应为本协定生效时的共同有效优惠关税（CEPT）税率。

3. 除本协定另有规定外，任何成员国不得取消或损害根据本条第5款所述附件2中关税减让表实施的关税减让。

4. 除本协定另有规定外，任何成员国不得提高根据本条第2款规定制定的减让表中对原产货物进口所规定的现行关税。

5. 除本条第2款(a)项(iv)目规定的情形外，为实施本条第2款规定的进口关税削减和/或取消模式而制定的详细关税减让表，应在本协定对东盟六国生效前完成，

and six (6) months after the entry into force of this Agreement for CLMV, and form an integral part of this Agreement as Annex 2.

Article 20
Elimination of Tariff Rate Quotas

1. Unless otherwise provided in this Agreement, each Member State undertakes not to introduce Tariff Rate Quotas (TRQs) on the importation of any goods originating in other Member States or on the exportation of any goods destined for the territory of the other Member States.
2. Viet Nam and Thailand shall eliminate the existing TRQs as follows:
 - (a) Thailand shall eliminate in three (3) tranches by 1 January 2008, 2009 and 2010;
 - (b) Viet Nam shall eliminate in three (3) tranches by 1 January 2013, 2014 and 2015, with flexibility up to 2018.

Article 21
Issuance of Legal Enactments

1.
 - (a) Each Member State shall, no later than ninety (90) days for ASEAN-6 and six (6) months for CLMV after the entry into force of this Agreement, issue a legal enactment in accordance with its laws and regulations to give effect to the implementation of the tariff liberalisation schedules committed under Article 19.
 - (b) The legal enactments issued pursuant to paragraph 1(a) of this Article shall have retroactive implementation with effect from 1 January of the year of the entry into force of this Agreement.
 - (c) In the case where a single legal enactment could not be issued, the legal enactments to give effect to the implementation of tariff reduction or elimination of each year shall be issued at least three (3) months before the date of its effective implementation.
2. Member States may decide to conduct reviews of the products in Schedules **D** and **E** with a view to improving the market access for these products. If a product subject to the review is agreed to be phased out of the said Schedules, it will be placed in Schedule A of the

并应在本协定对柬老缅越生效后六(6)个月内完成，作为附件2构成本协定的组成部分。

第20条 取消关税配额

1. 除非本协定另有规定，各成员国承诺不对原产于其他成员国的任何货物的进口或 **destined for** 其他成员国领土的任何货物的出口实施关税配额(TRQs)。
2. 越南和泰国应按以下方式取消现有TRQs:

(a) 泰国应分三期于2008年1月1日、2009年和2010年取消；(b) 越南应分三期于2013年1月1日、2014年和2015年取消，最迟可延至2018年。

第21条 颁布法律法令

1. (a) 各成员国应在本协定生效后九十(90)个日历日（东盟六国）或六(6)个月（柬老缅越）内，根据其法律法规颁布法律法令，以实施第19条承诺的关税自由化时间表。(b) 根据本条第1款(a)项颁布的法律法令应追溯至本协定生效年度的1月1日起实施。(c) 若无法颁布单一法律法令，则每年关税削减或取消的实施法令应至少在其生效实施日期前三个月颁布。
2. 成员国可决定对附表D和E中的产品进行审查，以改善这些产品的市场准入。若经审查同意将某产品从所述附表中逐步移除，则该产品将被列入

respective Member State(s) and be subjected to the import duty elimination of that Schedule.

Article 22
Enjoyment of Concessions

1. Products on which tariffs of the exporting Member State have reached or are at the rate of twenty percent (20%) or below, and satisfy the requirements on rules of origin as set out in Chapter 3 shall automatically enjoy the concessions offered by importing Member States as stated in accordance with the provisions of Article 19.
2. Products listed in Schedule **H** shall not be entitled for tariff concessions offered under this Agreement.

Article 23
Temporary Modification or Suspension of Concessions

1. In exceptional circumstances other than those covered under Article 10, Article 24 and Article 86 where a Member State faces unforeseen difficulties in implementing its tariff commitments, that Member State may temporarily modify or suspend a concession contained in its Schedules under Article 19.
2. A Member State which seeks to invoke the provision of paragraph 1 of this Article (hereinafter referred to as the “applicant Member State”), shall notify in writing of such temporary modification or suspension of concessions to the ASEAN Free Trade Area (AFTA) Council at least one hundred and eighty (180) days prior to the date when the temporary modification or suspension of concessions is to take effect.
3. Member States who are interested in engaging in consultations or negotiations with the applicant Member State, pursuant to paragraph 4 of this Article, shall notify all ASEAN Member States of this interest within ninety (90) days following the applicant Member State’s notification of the temporary modification or suspension of concessions.
4. After making the notification pursuant to paragraph 2 of this Article, the applicant Member State shall engage in consultations or negotiations with the Member States who have made notification pursuant to paragraph 3 of this Article. In negotiations with Member

相应成员国的附表A，并适用该附表规定的进口关税免除。

第22条 享受优惠

1. 出口成员国关税税率已达到或低于百分之二十（20%）且符合第三章所述原产地规则要求的产品，应自动享受进口成员国根据第19条规定提供的优惠。
2. 列入附表H的产品无权享受本协定项下提供的关税减让。

第23条 临时修改或暂停减让

1. 在除第10条、第24条和第86条规定情形外的特殊情况下，如成员国在执行其关税承诺时面临不可预见的困难，该成员国可临时修改或暂停其根据第19条制定的减让表中包含的减让。
2. 拟援引本条第一款规定（以下简称“申请成员国”）的成员国，应在临时修改或暂停减让生效之日前至少一百八十（180）个日历日，将此类临时修改或暂停减让事宜书面通知东盟自由贸易区（AFTA）理事会。
3. 有意根据本条第四款与申请成员国进行磋商或谈判的成员国，应在申请成员国发出临时修改或暂停减让通知后九十（90）个日历日内，将此意向通知所有东盟成员国。
4. 根据本条第二款作出通知后，申请成员国应与根据本条第三款作出通知的成员国进行磋商或谈判。在与具有重大供应利益的成员国{v1}谈判时，申请成员国应保持互惠互利减让水平，不低于本协定在此类谈判前对所有其他具有重大供应利益的成员国贸易所提供的水平，其中可包括对其他货物的补偿性调整。以关税形式实施的补偿性调整措施应在非歧视性基础上扩展至所有成员国。

States with substantial supplying interest³, the applicant Member State shall maintain a level of reciprocal and mutually advantageous concessions no less favourable to the trade of all other Member States of substantial supplying interest than that provided in this Agreement prior to such negotiations, which may include compensatory adjustments with respect to other goods. Compensatory adjustment measures in form of tariffs shall be extended to all Member States on a non-discriminatory basis.

5. The AFTA Council shall be notified of the outcome of the consultations or negotiations pursuant to paragraphs 3 and 4 of this Article at least forty five (45) days before the applicant Member State intends to effect the temporary modification or suspension of concessions. The notification shall include the applicant Member State's justifications for needing to adopt such measures and shall provide the Member State's intended schedule pertaining to the modification or suspension of concessions and the time period for which the Member State intends to apply the measures.

6. In the event that no agreement is reached after the consultations or negotiations pursuant to paragraphs 3 and 4 of this Article, the notification to the AFTA Council shall also include the request for the AFTA Council's recommendation.

7. The AFTA Council shall issue its approval or recommendation within thirty (30) days upon receipt of the notification pursuant to paragraph 5 of this Article.

8. In the event that the circumstances giving rise to the request for the temporary modification or suspension of concessions cease to exist, the applicant Member State shall immediately restore the tariff concessions and notify the AFTA Council accordingly. Upon restoration of tariff concessions or termination of the suspension, the applicant Member State shall apply the rate which it would have applied according to the scheduled commitments as if the delay or suspension had not occurred.

9. In the event that there is no approval or recommendation by the AFTA Council pursuant to paragraph 7 of this Article, and the applicant Member State nevertheless proceeds with the temporary modification

³ A Member State shall be deemed to have "substantial supplying interest" if it has, or because of the tariff concessions, it is to be reasonably expected to have, a significant share of at least twenty percent (20%) of the total import from ASEAN of such products during the past three (3) years in average in the market of the applicant Member State.

具有重大供应利益的成员国³, 申请成员国应保持不低于本协定在此类谈判前对所有其他具有重大供应利益的成员国贸易所提供的互惠互利减让水平, 其中可包括对其他货物的补偿性调整。以关税形式实施的补偿性调整措施应在非歧视性基础上扩展至所有成员国。

5. 申请成员国应在拟实施临时修改或暂停减让至少四十五（45）个日历日前, 将根据本条第三款和第四款进行的磋商或谈判结果通知东盟自由贸易区理事会。通知应包括申请成员国需采取此类措施的理由, 并提供该成员国关于修改或暂停减让的预定时间表及拟实施措施的时间段。

6. 若根据本条第三款和第四款进行的磋商或谈判未能达成协议, 向东盟自由贸易区理事会提交的通知还应包含请求该理事会提出建议的内容。

7. 东盟自由贸易区理事会应在收到根据本条第五款提交的通知后三十（30）个日历日内作出批准或提出建议。

8. 若导致申请临时修改或暂停减让的情况不复存在, 申请成员国应立即恢复关税减让并相应通知东盟自由贸易区理事会。在恢复关税减让或终止暂停措施时, 申请成员国应按照若无延迟或暂停本应适用的预定承诺税率执行。

9. 若东盟自由贸易区理事会未根据本条第七款作出批准或建议, 而申请成员国仍执意实施临时修改

³ 若一成员国在过去三年内平均占据申请成员国市场中此类产品自东盟总进口的显著份额（至少百分之二十（20%））, 或因关税减让可合理预期将占据该份额, 则该成员国应被视为具有“实质供应利益”。

or suspension of the concession, Member States with substantial supplying interest shall be free to take action after thirty (30) days, but not later than ninety (90) days after the applicant Member State effects its modification or suspension of concessions, to modify or suspend substantially equivalent concessions from the applicant Member State. The concerned Member States shall immediately notify the AFTA Council of such actions.

Article 24
Special Treatment on Rice and Sugar

The *Protocol to Provide Special Consideration for Rice and Sugar* signed on 23 August 2007 shall form an integral part of this Agreement.

CHAPTER 3
RULES OF ORIGIN

Article 25
Definitions

For the purposes of this Chapter:

- (a) **aquaculture** means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from feedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;
- (b) **Costs, Insurance and Freight (CIF)** means the value of the goods imported, and includes the costs of freight and insurance up to the port or place of entry into the country of importation. The valuation shall be made in accordance with Article VII of GATT 1994 and *the Agreement on the Implementation of Article VII of GATT 1994* as contained in Annex 1A to the WTO Agreement;
- (c) **FOB** means the free-on-board value of the goods, inclusive of the costs of transport to the port or site of final shipment abroad. The valuation shall be made in accordance with Article VII of GATT 1994 and *the Agreement on the Implementation of Article VII of GATT 1994* as contained in Annex 1A to the WTO Agreement;

或暂停优惠，具有重大供应利益的成员国可在三十（30）个日历日后（但不得迟于申请成员国实施其优惠修改或暂停后的九十（90）个日历日）自由采取行动，对申请成员国修改或暂停实质上等效的优惠。相关成员国应立即将此类行动通知东盟自由贸易区理事会。

第24条 大米和糖的特殊待遇

2007年8月23日签署的《关于大米和糖的特殊考虑的议定书》应构成本协定的组成部分。

第三章 原产地规则

第25条
定义

就本章而言：

- (a) 水产养殖是指通过干预饲养或生长过程（如定期放养、投喂或防止捕食）以提高生产，从卵、鱼苗、鱼种和幼虫等饲料中养殖水生生物，包括鱼类、软体动物、甲壳类动物、其他水生无脊椎动物和水生植物；
- (b) 成本、保险加运费（CIF）指进口货物的价值，包括运费和保险成本直至进口国的进口口岸或地点。估价应依据1994年关税与贸易总协定第七条及WTO协定附件1A所载的关于实施1994年关贸总协定第七条的协议进行；
- (c) 离岸价（FOB）指货物的离岸价值，包括运输至最终装运国外的港口或地点的成本。估价应依据1994年关税与贸易总协定第七条及WTO协定附件1A所载的关于实施1994年关贸总协定第七条的协议进行；

- (d) **generally accepted accounting principles (GAAP)** means the recognised consensus or substantial authoritative support in the territory of a Member State, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;
- (e) **goods** shall include materials and/or products, which can be wholly obtained or produced, even if they are intended for later use as materials in another production process. For the purposes of this Chapter, the terms “goods” and “products” can be used interchangeably;
- (f) **identical and interchangeable materials** means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which after being incorporated into the finished product cannot be distinguished from one another for origin purposes by virtue of any markings, etc.;
- (g) **materials** means any matter or substance used or consumed in the production of goods or physically incorporated into another good or are subject to a process in the production of another good;
- (h) **originating goods** or **originating material** means goods or material that qualifies as originating in accordance with the provisions of this Chapter;
- (i) **packing materials and containers for transportation** means the goods used to protect a good during its transportation, different from those containers or materials used for its retail sale;
- (j) **production** means methods of obtaining goods, including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling goods; and
- (k) **product specific rules** means rules that specify that the materials have undergone a change in tariff classification

(d) 公认会计原则（GAAP）指在成员国领土内关于收入、费用、成本、资产和负债的记录；信息披露；以及财务报表编制的公认共识或实质性权威支持。这些标准可包含广泛适用的通用指南以及详细的标准、实践和程序；(e) 货物应包括可完全获取或生产的材料和/或产品，即使其拟后续用作另一生产过程的材料。就本章而言，“货物”与“产品”可互换使用；(f) 相同和可互换材料指同种类且具有相同商业质量、技术和物理特性的材料，其在被纳入成品后，因任何标记等原因无法为原产目的而相互区分；(g) 材料指用于或消耗于货物生产中、或物理上被纳入另一货物、或在另一货物生产过程中经受处理的任何物质或材料；(h) 原产货物或原产材料指符合本章条款规定的原产资格的货物或材料；(i) 运输用包装材料和容器指用于在运输过程中保护货物的物品，不同于用于其零售的容器或材料；(j) 生产指获取货物的方法，包括种植、采矿、收获、饲养、繁殖、提取、采集、收集、捕获、捕鱼、诱捕、狩猎、制造、生产、加工或组装货物；以及(k) 产品特定规则指规定该

材料已发生税则归类改变

or a specific manufacturing or processing operation, or satisfy a Regional Value Content criterion or a combination of any of these criteria.

Article 26
Origin Criteria

For the purposes of this Agreement, a good imported into the territory of a Member State from another Member State shall be treated as an originating good if it conforms to the origin requirements under any one of the following conditions:

- (a) a good which is wholly obtained or produced in the exporting Member State as set out and defined in Article 27; or
- (b) a good not wholly obtained or produced in the exporting Member State, provided that the said goods are eligible under Article 28 or Article 30.

Article 27
Wholly Obtained or Produced Goods

Within the meaning of Article 26(a), the following shall be considered as wholly obtained or produced in the exporting Member State:

- (a) Plant and plant products, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown and harvested, picked or gathered in the exporting Member State;
- (b) Live animals, including mammals, birds, fish, crustaceans, molluscs, reptiles, bacteria and viruses, born and raised in the exporting Member State;
- (c) Goods obtained from live animals in the exporting Member State;
- (d) Goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering or capturing conducted in the exporting Member State;
- (e) Minerals and other naturally occurring substances, not included in paragraphs (a) to (d) of this Article, extracted or taken from its soil, waters, seabed or beneath its seabed;

或经过特定制造或加工工序，或满足区域价值含量标准，或符合上述任何标准的组合。

第26条 原产地标准

就本协定而言，从一成员国领土进口至另一成员国领土的货物，若符合下列任一条件的原产地要求，应视为原产货物：

- (a) 如第27条所规定和定义的，完全在出口成员国获得或生产的货物；或 (b) 非完全在出口成员国获得或生产的货物，只要所述货物符合第28条或第30条的规定。

第27条 完全获得或生产的货物

根据第26条(a)款的含义，下列货物应视为完全在出口成员国获得或生产：

- (a) 植物及植物产品，包括在出口成员国种植和收获、采摘或采集的水果、花卉、蔬菜、树木、海藻、真菌和活植物；(b) 活动物，包括在出口成员国出生和饲养的哺乳动物、鸟类、鱼类、甲壳类动物、软体动物、爬行动物、细菌和病毒；(c) 在出口成员国从活动物获得的货物；(d) 在出口成员国通过狩猎、诱捕、捕捞、养殖、水产养殖、采集或捕获获得的货物；(e) 矿物和其他天然物质，不包括本条(a)至(d)项所列，从其土壤、水域、海床或海床以下提取或采取的；

- (f) Products of sea-fishing taken by vessels registered with a Member State and entitled to fly its flag and other products⁴ taken from the waters, seabed or beneath the seabed outside the territorial waters⁵ of that Member State, provided that that Member State has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law⁶;
- (g) Products of sea-fishing and other marine products taken from the high seas by vessels registered with a Member State and entitled to fly the flag of that Member State;
- (h) Products processed and/or made on board factory ships registered with a Member State and entitled to fly the flag of that Member State, exclusively from products referred to in paragraph (g) of this Article;
- (i) Articles collected there which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for disposal or recovery of parts of raw materials, or for recycling purposes;
- (j) Waste and scrap derived from:
 - (i) production in the exporting Member State; or
 - (ii) used goods collected in the exporting Member State, provided that such goods are fit only for the recovery of raw materials; and
- (k) Goods obtained or produced in the exporting Member State from products referred to in paragraphs (a) to (j) of this Article.

Article 28
Not Wholly Obtained or Produced Goods

⁴ “Other products” refers to minerals and other naturally occurring substances extracted from the waters, seabed or beneath the seabed outside the territorial waters.

⁵ For products of sea-fishing obtained from outside the territorial waters (e.g. Exclusive Economic Zone), originating status would be conferred to that Member State with whom the vessels used to obtain such products are registered with and whose flag is flown in the said vessel, and provided that that Member State has the rights to exploit it under international law.

⁶ In accordance with international law, registration of vessels could only be made in one Member State.

- (f) 由在a注册的船只捕捞的海洋捕捞产品
成员国及有权悬挂其国旗的其他产品⁴ 取自该国领海⁵ 以外的水域、海床或海床以下，前提是該成员国根据国际法⁶拥有开发此类水域、海床及海床以下资源的权利；
- (g) 海洋捕捞产品及其他海洋产品
由在成员国注册并 有权悬挂该国国旗的船只从公海捕获；
- (h) 在加工船上加工和/或制成的产品
该加工船需在成员国注册并有权悬挂该国国旗， 且仅使用本条(g)款所述产品；
- (i) 在该地收集的已无法继续使用的物品
既不能恢复原有用途，也无法修复， 仅适用于处置或回收原材料部件， 或用于回收利用；
- (j) 废料和废品来源于：
 - (i) 出口成员国的生产；或 (ii) 出口成员国收集的二手商品，前提是該类商品仅适用于回收原材料； 且
- (k) 在出口成员国从本条(a)至(j)款所述产品中获得或生产的商品。

第28条 非完全获得或生产的商品

⁴ “其他产品”指从领海以外的水域、海床或海床以下提取的矿物和其他天然物质。⁵ 对于从领海以外（如专属经济区）获取的海洋捕捞产品，原产地地位将授予那些船只注册并悬挂其国旗的成员国， 且该成员国根据国际法拥有开采权。⁶ 根据国际法， 船只注册仅能在一个成员国进行。

1. (a) For the purposes of Article 26(b), goods shall be deemed to be originating in the Member State where working or processing of the goods has taken place:
- (i) if the goods have a regional value content (hereinafter referred to as “ASEAN Value Content” or the “Regional Value Content (RVC)”) of not less than forty percent (40%) calculated using the formula set out in Article 29; or
- (ii) if all non-originating materials used in the production of the goods have undergone a change in tariff classification (hereinafter referred to as “CTC”) at four-digit level (i.e. a change in tariff heading) of the Harmonized System.
- (b) Each Member State shall permit the exporter of the good to decide whether to use paragraph 1(a)(i) or 1(a)(ii) of this Article when determining whether the goods qualify as originating goods of the Member State.
2. (a) Notwithstanding paragraph 1 of this Article, goods listed in Annex 3 shall qualify as originating goods if the goods satisfy the product specific rules set out therein.
- (b) Where a product specific rule provides a choice of rules from a RVC-based rule of origin, a CTC-based rule of origin, a specific manufacturing or processing operation, or a combination of any of these, each Member State shall permit the exporter of the goods to decide which rule to use in determining whether the goods qualify as originating goods of the Member State.
- (c) Where product specific rules specify a certain RVC, it is required that the RVC of a good is calculated using the formula set out in Article 29.
- (d) Where product specific rules requiring that the materials used have undergone CTC or a specific manufacturing or processing operation, the rules shall apply only to non-originating materials.
3. Notwithstanding paragraphs 1 and 2 of this Article, a good which is covered by Attachment A or B of the *Ministerial Declaration on Trade in Information Technology Products* adopted in the Ministerial

1. (a) 为第26条(b)款之目的，货物应被视为在对其进行加工或处理的成员国原产：(i) 若该货物的区域价值成分（以下简称“东盟价值成分”或“区域价值成分(RVC)”）不低于百分之四十(40%)，按第29条所列公式计算；或(ii) 若用于生产该货物的所有非原产材料已发生协调制度四位税目级（即税目改变）的税则归类改变（以下简称“CTC”）。(b) 各成员国应允许货物出口商自行决定在判定货物是否符合成员国原产货物资格时，采用本条第一款(a)(i)项或第一款(a)(ii)项标准。2. (a) 尽管有本条第一款规定，附件3所列货物若满足其中规定的产品特定规则，即应认定为原产货物。(b) 若产品特定规则提供基于区域价值成分的原产地规则、基于税则归类改变的原产地规则、特定制造或加工工序或上述任意组合的可选规则时，各成员国应允许货物出口商自行决定采用何种规则判定货物是否符合成员国原产货物资格。(c) 若产品特定规则规定特定区域价值成分，则须按第29条所列公式计算货物的区域价值成分。(d) 若产品特定规则要求所用材料需经过税则归类改变或特定制造或加工工序，则该规则仅适用于非原产材料。
3. 尽管有本条第一段和第二段的规定，根据1996年12月13日世界贸易组织会议通过的《信息技术产品贸易部长宣言》附件A或B所涵盖的产品，如附件4所列，若其由同一附件所涵盖的材料组装而成，则应视为原产于某一成员国。

Conference of the WTO on 13 December 1996, set out as Annex 4, shall be deemed to be originating in a Member State if it is assembled from materials covered under the same Annex.

Article 29
Calculation of Regional Value Content

1. For the purposes of Article 28, the formula for calculating ASEAN Value Content or RVC is as follows:

(a) Direct Method

ASEAN
Material
Cost

+

Direct
Labour
Cost

+

Direct
Overhead
Cost

+

Other
Cost

+

Profit

FOB Price

RVC =

X 100 %

or

(b) Indirect Method

Value of Non-
Originating Materials,
Parts or Goods

-

FOB Price

FOB Price

RVC =

x 100 %

2. For the purposes of calculating the RVC provided in paragraph 1 of this Article:
- (a) ASEAN Material Cost is the CIF value of originating materials, parts or goods that are acquired or self-produced by the producer in the production of the good;

(b) Value of Non-Originating Materials, Parts or Goods shall be:

(i) The CIF value at the time of importation of the goods or importation can be proven; or

1996年12月13日世界贸易组织会议所确定的附件4中规定，若产品由同一附件所列材料组装而成，则应视为原产于某一成员国。

第29条 区域价值成分计算

1. 为实施第28条之目的，东盟价值成分或区域价值成分的计算公式如下：

(a) 直接法 或 (b) 间接法

东盟材料成本 + 直接人工成本 + 直接间接成本 +其他成本 + 利润 区

域价值成分 = 离岸价格 X 100 % 离岸价格 - 非原产材料、部件或货物的价值 区域价

值成分 = x 100 % 离岸价格

2. 为计算本条第一款规定的区域价值成分之目的：

- (a) 东盟材料成本是指生产商在生产货物过程中获得或自产的原产材料、零件或货物的到岸价值；
- (b) 非原产材料、零件或货物的价值应为：

(i) 货物进口时可证明的到岸价值；或

- (ii) The earliest ascertained price paid for the goods of undetermined origin in the territory of the Member State where the working or processing takes place;
 - (c) **Direct labour cost** shall include wages, remuneration and other employee benefits associated with the manufacturing process;
 - (d) **The calculation of direct overhead cost** shall include, but is not limited to, real property items associated with the production process (insurance, factory rent and leasing, depreciation on buildings, repair and maintenance, taxes, interests on mortgage); leasing of and interest payments for plant and equipment; factory security; insurance (plant, equipment and materials used in the manufacture of the goods); utilities (energy, electricity, water and other utilities directly attributable to the production of the goods); research, development, design and engineering; dies, moulds, tooling and the depreciation, maintenance and repair of plant and equipment; royalties or licences (in connection with patented machines or processes used in the manufacture of the goods or the right to manufacture the goods); inspection and testing of materials and the goods; storage and handling in the factory; disposal of recyclable wastes; and cost elements in computing the value of raw materials, i.e. port and clearance charges and import duties paid for dutiable component; and
 - (e) **FOB price** means the free-on-board value of the goods as defined in Article 25. FOB price shall be determined by adding the value of materials, production cost, profit and other costs.
3. Member States shall determine and adhere to only one (1) method of calculating the RVC. Member States shall be given the flexibility to change their calculation method provided that such change is notified to the AFTA Council at least six (6) months prior to the adoption of the new method. Any verification to the ASEAN Value Content calculation by the importing Member State shall be done on the basis of the method used by the exporting Member State.
4. In determining the ASEAN Value Content, Member States shall closely adhere to the guidelines for costing methodologies set out in Annex 5.

- (ii) 在加工或处理发生的成员国领土内，为未确定原产地的货物支付的最早确定价格；
 - (c) 直接人工成本应包括与制造过程相关的工资、报酬及其他员工福利；
 - (d) 直接间接成本的计算应包括但不限于与生产过程相关的不动产项目（保险、工厂租金和租赁、建筑物折旧、维修和维护、税款、抵押利息）；厂房和设备的租赁及利息支付；工厂安全；保险（用于制造货物的厂房、设备和材料）；公用事业（能源、电力、水及其他直接归属于货物生产的公用事业）；研发、设计及工程；模具、工具以及厂房和设备的折旧、维护和修理；特许权使用费或许可证费（与制造货物所用的专利机器或工艺或制造货物的权利相关）；材料和货物的检验和测试；工厂内的存储和搬运；可回收废物的处理；以及计算原材料价值的成本要素，即港口和清关费用及应课税组件的进口关税；
 - (e) 离岸价格（FOB price）指第25条定义的货物离岸价值（free-on-board value）。离岸价格应通过累加材料价值、生产成本、利润及其他成本来确定。
3. 成员国应确定并仅采用一种（1）计算区域价值成分（RVC）的方法。成员国可灵活变更其计算方法，但须确保在采用新方法前至少六个月（6）向东盟自由贸易区理事会（AFTA Council）提交变更通知。进口成员国对东盟价值成分（ASEAN Value Content）计算的任何核查，均应基于出口成员国所采用的方法进行。
4. 在确定东盟价值成分时，成员国应严格遵守附件5中规定的成本计算方法指南。

5. Locally-procured materials produced by established licensed manufacturers, in compliance with domestic regulations, shall be deemed to have fulfilled the origin requirement of this Agreement; locally-procured materials from other sources shall be subjected to the origin verification pursuant to Article 57 for the purpose of origin determination.
6. The value of goods under this Chapter shall be determined in accordance with the provisions of Article 57.

Article 30
Accumulation

1. Unless otherwise provided in this Agreement, goods originating in a Member State, which are used in another Member State as materials for finished goods eligible for preferential tariff treatment, shall be considered to be originating in the latter Member State where working or processing of the finished goods has taken place.
2. If the RVC of the material is less than forty percent (40%), the qualifying ASEAN Value Content to be cumulated using the RVC criterion shall be in direct proportion to the actual domestic content provided that it is equal to or more than twenty percent (20%). The Implementing Guidelines are set out in Annex 6.

Article 31
Minimal Operations and Processes

1. Operations or processes undertaken, by themselves or in combination with each other for the purposes listed below, are considered to be minimal and shall not be taken into account in determining whether a good has been originating in one Member State:
- (a) ensuring preservation of goods in good condition for the purposes of transport or storage;
 - (b) facilitating shipment or transportation; and
 - (c) packaging or presenting goods for sale.

5. 由已获许可的制造商生产且符合国内法规的本地采购材料，应视为已满足本协定的原产地要求；其他来源的本地采购材料则需根据第57条进行原产地核查以确定其原产地。
6. 本章项下货物价值应根据第57条条款确定。

第30条 累积

1. 除非本协定另有规定，原产于某一成员国的货物，在另一成员国用作可享受优惠关税待遇的成品材料时，应视为在该成品进行加工或处理的后一成员国原产。
2. 若材料的区域价值成分低于百分之四十（40%），则按区域价值成分标准累积的合格东盟价值成分应与实际国内含量成正比，前提是该含量不低于百分之二十（20%）。具体实施指南详见附件6。

第31条 最小操作和加工

1. 单独或共同实施的下列目的的操作或加工视为最小操作，在判定货物是否于一成员国原产时不予考虑：
- (a) 确保货物保存完好以用于运输或储存；(b) 便利运输或运输；以及(c) 包装或展示货物以供销售。

2. A good originating in the territory of a Member State shall retain its initial originating status, when exported from another Member State, where operations undertaken have not gone beyond those referred to in paragraph 1 of this Article.

Article 32
Direct Consignment

1. Preferential tariff treatment shall be applied to goods satisfying the requirements of this Chapter and which are consigned directly between the territories of the exporting Member State and the importing Member State.
2. The following shall be considered as consigned directly from the exporting Member State to the importing Member State:
- (a) goods transported from an exporting Member State to the importing Member State; or
 - (b) goods transported through one or more Member States, other than the exporting Member State and the importing Member State, or through a non-Member State, provided that:
 - (i) the transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;
 - (ii) the goods have not entered into trade or consumption there; and
 - (iii) the goods have not undergone any operation there other than unloading and reloading or any other operation to preserve them in good condition.

Article 33
De Minimis

1. A good that does not undergo a change in tariff classification shall be considered as originating if the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten percent (10%) of the FOB value of the good and the good meets all other applicable criteria set forth in this Agreement for qualifying as an originating good.

2. 原产于一个成员国领土的货物，在从另一个成员国出口时，若所进行的操作未超出本条第一款所述范围，则应保留其初始原产地地位。

第32条 直接运输

1. 优惠关税待遇应适用于满足本章要求且直接从出口成员国领土运输至进口成员国领土的货物。
2. 下列情况应视为从出口成员国直接运输至进口成员国：
- (a) 从出口成员国运输至进口成员国的货物；或 (b) 通过一个或多个非出口成员国和进口成员国的成员国，或通过非成员国运输的货物，但须满足：(i) 过境进入是基于地理原因或完全出于运输要求的考虑；(ii) 货物未在当地进行贸易或消费；且 (iii) 除卸货和重新装载或为保持货物良好状态的其他操作外，货物未在当地进行任何其他操作。

第33条
微量条款

1. 未发生税则归类改变的货物，若其生产过程中使用的所有未达到规定税则归类改变要求的非原产材料价值不超过该货物离岸价格的百分之十（10%），且该货物符合本协定规定的其他所有适用原产货物资格标准，则应视为原产货物。

2. The value of non-originating materials referred to in paragraph 1 of this Article shall, however, be included in the value of non-originating materials for any applicable RVC requirement for the good.

Article 34
Treatment of Packages and Packing Materials

1. Packaging and Packing Materials for retail sale:
- (a) If a good is subject to the RVC-based rule of origin, the value of the packaging and packing materials for retail sale shall be taken into account in its origin assessment, where the packaging and packing materials for retail sale are considered to be forming a whole with the good.
 - (b) Where paragraph 1 (a) of this Article is not applicable, the packaging and packing materials for retail sale, when classified together with the packaged good shall not be taken into account in considering whether all non-originating materials used in the manufacture of a product fulfils the criterion corresponding to a change of tariff classification of the said good.
2. The containers and packing materials exclusively used for the transport of a good shall not be taken into account for determining the origin of the said good.

Article 35
Accessories, Spare Parts and Tools

1. If a good is subject to the requirements of CTC or specific manufacturing or processing operation, the origin of accessories, spare parts, tools and instructional or other information materials presented with the good shall not be taken into account in determining whether the good qualifies as an originating good, provided that:
- (a) the accessories, spare parts, tools and instructional or other information materials are not invoiced separately from the good; and
 - (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials are customary for the good.
2. If a good is subject to the RVC-based rule of origin, the value of the accessories, spare parts, tools and instructional or other

2. 但本条第一款所述非原产材料价值，应计入该货物任何适用的区域价值成分要求中的非原产材料价值。

第三十四条 包装材料及零售包装的处理

1. 用于零售的包装材料及零售包装材料：
- (a) 若货物适用基于区域价值成分的原产地规则，且零售包装材料被视为与货物构成整体时，其零售包装材料的价值应计入原产地评估。(b) 当本条第一款(a)项不适用时，若零售包装材料与所包装货物归入同一税号，则在判定产品制造过程中使用的全部非原产材料是否满足该货物税则归类改变标准时，此类零售包装材料不予考虑。
2. 专用于货物运输的容器及包装材料，在确定该货物原产地时不予考虑。

第三十五条 附件、备件和工具

1. 若货物需满足税则归类改变(CTC)或特定制造或加工工序要求，则随货提交的附件、备件、工具及说明性或其他信息材料的原产地，在判定该货物是否符合原产货物资格时不予考虑，但需满足以下条件：
- (a) 附件、备件、工具及说明性或其他信息材料未与该货物分开开具发票；且 (b) 附件、备件、工具及说明性或其他信息材料的数量和价值符合该货物的惯例。
2. 如果货物适用基于区域价值成分的原产地规则，其配件、备件、工具及说明性或其他

information materials shall be taken into account as the value of the originating or non-originating materials, as the case may be, in calculating the RVC of the originating good.

Article 36
Neutral Elements

In order to determine whether a good originates, it shall not be necessary to determine the origin of the following which might be used in its production and not incorporated into the good:

- (a) fuel and energy;
- (b) tools, dies and moulds;
- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting the good;
- (g) catalyst and solvent; and
- (h) any other goods that are not incorporated into the good but of which use in the production of the good can reasonably be demonstrated to be a part of that production.

Article 37
Identical and Interchangeable Materials

1. The determination of whether identical and interchangeable materials are originating materials shall be made either by physical segregation of each of the materials or by the use of generally accepted accounting principles of stock control applicable, or inventory management practice, in the exporting Member States.

信息材料的价值应视情况作为原产材料或非原产材料的价值计入原产货物的区域价值成分计算。

第36条 中性元素

为确定货物是否原产，无需确定以下可能用于其生产但未构成货物组成部分的物品的原产地：

- (a) 燃料和能源；(b) 工具、模具和铸模；(c) 用于维护设备和建筑物的备件和材料；(d) 生产中使用的或用于操作设备和建筑物的润滑剂、油脂、复合材料及其他材料；(e) 手套、眼镜、鞋类、服装、安全设备和用品；(f) 用于检测或检验货物的设备、装置和用品；(g) 催化剂和溶剂；及(h) 任何其他未构成货物组成部分但可合理证明其使用属于该货物生产过程的货物。

第37条 相同和可互换材料

1. 判定相同和可互换材料是否为原产材料，应通过对每种材料进行物理隔离，或采用出口成员国适用的普遍接受的会计原则进行库存控制，或库存管理实践来实现。

2. Once a decision has been taken on the inventory management method, that method shall be used throughout the fiscal year.

Article 38
Certificate of Origin

A claim that a good shall be accepted as eligible for preferential tariff treatment shall be supported by a Certificate of Origin (Form D), as set out in Annex 7 issued by a Government authority designated by the exporting Member State and notified to the other Member States in accordance with the Operational Certification Procedures, as set out in Annex 8.

Article 39
Sub-Committee on Rules of Origin

1. For the purposes of the effective and uniform implementation of this Chapter, a Sub-Committee on Rules of Origin shall be established pursuant to Article 90.

2. The functions of the Sub-Committee on Rules of Origin shall include:

- (a) monitoring of the implementation and operation of this Chapter;
- (b) reviewing, as and when necessary, this Chapter to provide appropriate recommendations with the view to enhancing this Chapter to make it responsive to the dynamic changes in the regional and global production processes so as to facilitate trade and investment among Member States, promote a regional production network, encourage the development of Small and Medium Enterprises (SMEs) and narrowing the development gaps;
- (c) reviewing, as and when necessary, the operational procedures of this Chapter with the view to simplifying the procedures and making them transparent, predictable and standardised, taking into account the best practices of other regional and international trade agreements;
- (d) considering any other matter as Member States may agree related to this Chapter; and

2. 一旦确定采用某种库存管理方法，该方法应在整个财政年度内持续使用。

第38条 原产地证书

关于货物应被接受享受优惠关税待遇的主张，应由出口成员国指定的政府机构根据附件8所述操作认证程序签发的原产地证书（D表格）予以支持，该证书格式如附件7所示，并已通知其他成员国。

第39条 原产地规则分委会

1. 为有效统一实施本章规定，应根据第90条设立原产地规则分委会。

2. 原产地规则分委会的职能应包括：

- (a) 监督本章的实施和运作；(b) 在必要时审查本章，以提供适当建议，旨在增强本章内容，使其适应区域和全球生产过程的动态变化，从而促进成员国之间的贸易和投资，推动区域生产网络建设，鼓励中小企业发展并缩小发展差距；(c) 在必要时审查本章的操作程序，以简化流程并使其透明化、可预测和标准化，同时参考其他区域和国际贸易协定的最佳实践；(d) 审议成员国可能同意的与本章相关的任何其他事项；以及

(e) carrying out other functions as may be delegated by the CCA, SEOM and the AFTA Council.

3. The Sub-Committee on Rules of Origin shall be composed of representatives of the Governments of Member States, and may invite representatives of relevant entities other than the Governments of the Member States with necessary expertise relevant to the issues to be discussed, upon agreement of all Member States.

**CHAPTER 4
NON-TARIFF MEASURES**

**Article 40
Application of Non-Tariff Measures**

- 1. Each Member State shall not adopt or maintain any non-tariff measure on the importation of any good of any other Member State or on the exportation of any good destined for the territory of any other Member State, except in accordance with its WTO rights and obligations or in accordance with this Agreement.
- 2. Each Member State shall ensure the transparency of its non-tariff measures permitted in paragraph 1 of this Article in accordance with Article 12 and shall ensure that any such measures are not prepared, adopted or applied with the view to, or with the effect of, creating unnecessary obstacles in trade among the Member States.
- 3. Any new measure or modification to the existing measure shall be duly notified in accordance with Article 11.
- 4. The database on non-tariff measures applied in Member States shall be further developed and included in the ASEAN Trade Repository as referred in Article 13.

**Article 41
General Elimination of Quantitative Restrictions**

(e) 履行东盟货物贸易协定实施协调委员会、东盟经济高官会议和东盟自由贸易区理事会可能委托的其他职能。

3. 原产地规则分委会应由成员国政府代表组成，并经全体成员国同意，可邀请具有相关议题必要专业知识的非成员国政府实体代表参与。

第四章 非关税措施

第40条 非关税措施的实施

- 1. 各成员国不得对任何其他成员国货物的进口或运往任何其他成员国领土的货物出口采取或维持任何非关税措施，除非符合其世界贸易组织权利与义务或本协定规定。
- 2. 各成员国应按照第12条确保本条第一款允许的非关税措施的透明度，并确保此类措施的制定、采用或实施不以制造成员国间贸易不必要障碍为目的或产生此类效果。
- 3. 任何新措施或对现有措施的修改均应按照第11条予以适当通知。
- 4. 成员国适用的非关税措施数据库应进一步开发并纳入第13条所述的东盟贸易资料库。

第41条 数量限制的普遍取消

Each Member State undertakes not to adopt or maintain any prohibition or quantitative restriction on the importation of any goods of the other Member States or on the exportation of any goods destined for the territory of the other Member States, except in accordance with its WTO rights and obligations or other provisions in this Agreement. To this end, Article XI of GATT 1994, shall be incorporated into and form part of this Agreement, *mutatis mutandis*.

Article 42
Elimination of Other Non-Tariff Barriers

1. Member States shall review the non-tariff measures in the database referred to in paragraph 4 of Article 40 with a view to identifying non-tariff barriers (NTBs) other than quantitative restrictions for elimination. The elimination of the identified NTBs shall be dealt with by the Co-ordinating Committee for the Implementation of the ATIGA (CCA), the ASEAN Consultative Committee on Standards and Quality (ACCSQ), the ASEAN Committee on Sanitary and Phytosanitary (AC-SPS), the working bodies under ASEAN Directors-General of Customs and other relevant ASEAN bodies, as appropriate, in accordance with the provisions of this Agreement, which shall submit their recommendations on the identified non-tariff barriers to the AFTA Council through SEOM.
2. Unless otherwise agreed by the AFTA Council, the identified NTBs shall be eliminated in three (3) tranches as follows:
 - (a) Brunei, Indonesia, Malaysia, Singapore and Thailand shall eliminate in three (3) tranches by 1 January of 2008, 2009 and 2010;
 - (b) The Philippines shall eliminate in three (3) tranches by 1 January of 2010, 2011 and 2012;
 - (c) Cambodia, Lao PDR, Myanmar and Viet Nam shall eliminate in three (3) tranches by 1 January of 2013, 2014 and 2015 with flexibilities up to 2018.
3. The list of identified NTBs to be eliminated in each tranche shall be agreed upon by the AFTA Council meeting in the year before the effective elimination date of such NTBs.
4. Notwithstanding paragraphs 1 to 3 of this Article, the CCA, in consultation with the relevant ASEAN bodies, shall review any non-tariff measure notified or reported by any other Member State or by the private sector with a view to determining whether the measure constitutes as a NTB. If such review results in an identification of a

各成员国承诺不对其他成员国任何货物的进口或运往其他成员国领土的任何货物的出口采取或维持任何禁止或数量限制，除非符合其世界贸易组织权利和义务或本协定的其他条款。为此，1994年关税及贸易总协定第十一条应经必要修改后纳入本协定并成为其组成部分。

第四十二条 其他非关税壁垒的消除

1. 成员国应审查第四十条第四款所述数据库中的非关税措施，以识别除数量限制外需消除的非关税壁垒（NTBs）。所识别的非关税壁垒的消除工作应由东盟货物贸易协定实施协调委员会（CCA）、东盟标准与质量咨询委员会（ACCSQ）、东盟卫生与植物卫生委员会（AC-SPS）、东盟海关总署长下属工作组及其他相关东盟机构根据本协定条款酌情处理，这些机构应通过东盟经济高官会议（SEOM）向东盟自由贸易区理事会提交关于所识别非关税壁垒的建议。
2. 除非东盟自由贸易区理事会另有约定，所识别的非关税壁垒应按以下三个分期予以消除：
 - (a) 文莱、印度尼西亚、马来西亚、新加坡和泰国应分三期于2008年、2009年和2010年1月1日前完成消除；(b) 菲律宾应分三期于2010年、2011年和2012年1月1日前完成消除；(c) 柬埔寨、老挝人民民主共和国、缅甸和越南应分三期于2013年、2014年和2015年1月1日前完成消除，并享有灵活性措施直至2018年。
3. 每批待消除的已识别非关税壁垒清单，应由东盟自由贸易区理事会在该等非关税壁垒生效消除日期前一年的会议上商定。
4. 尽管有本条第一至第三款的规定，东盟货物贸易协定实施协调委员会（CCA）应与相关东盟机构协商，审查任何其他成员国或私营部门通知或报告的非关税措施，以确定该措施是否构成非关税壁垒（NTB）。若审查结果认定该措施为

NTB, the NTB shall be eliminated by the Member State applying such NTB in accordance with this Agreement.

5. The CCA shall serve as a focal point for the notification and review referred to in paragraph 4 of this Article.

6. Exceptions to this Article shall be allowed for the reasons provided in Article 8.

7. Nothing in this Agreement shall be construed to prevent a Member State, which is a party to the *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal* or other relevant international agreements, from adopting or enforcing any measure in relation to hazardous wastes or substances based on its laws and regulations, in accordance with such international agreements.

Article 43
Foreign Exchange Restrictions

Member States shall make exceptions to their foreign exchange restrictions relating to payments for the products under this Agreement, as well as repatriation of such payments without prejudice to their rights under Article XVIII of GATT 1994 and relevant provisions of the *Articles of Agreement of the International Monetary Fund (IMF)*.

Article 44
Import Licensing Procedures

1. Each Member State shall ensure that all automatic and non-automatic import licensing procedures are implemented in a transparent and predictable manner, and applied in accordance with the *Agreement on Import Licensing Procedures* as contained in Annex 1A to the WTO Agreement.

2. Promptly after entry into force of this Agreement, each Member State shall notify the other Member States of any existing import licensing procedures. Thereafter, each Member State shall notify the other Member States of any new import licensing procedure and any modification to its existing import licensing procedures, to the extent possible sixty (60) days before it takes effect, but in any case no later than the effective date of the licensing requirement. A notification provided under this Article shall include the information specified in Article 5 of the *Agreement on Import Licensing Procedures* as contained in Annex 1A to the WTO Agreement.

非关税壁垒（NTB），则实施该非关税壁垒的成员应国按照本协定予以消除。

5. 东盟货物贸易协定实施协调委员会应作为本条第4款所述通知与审议的联络点。

6. 本条规定可基于第8条所述理由予以豁免。

7. 本协定任何条款不得解释为阻止作为《巴塞尔公约》或其他相关国际协议缔约方的成员国，根据其法律法规并依照此类国际协议，就危险废物或物质采取或实施任何措施。

第43条 外汇限制

成员国应对本协定项下产品支付相关的外汇限制作出豁免，并允许此类支付的汇回，但不得损害其根据1994年关税与贸易总协定第十八条及国际货币基金组织（IMF）协定相关条款享有的权利。

第44条 进口许可程序

1. 各成员国应确保所有自动和非自动进口许可程序以透明和可预测的方式实施，并按照WTO协定附件1A中所含的《进口许可程序协议》进行适用。

2. 本协定生效后，各成员国应立即通知其他成员国任何现行的进口许可程序。此后，各成员国应尽可能在六十（60）日历日前通知其他成员国任何新的进口许可程序及其对现行进口许可程序的修改，但无论如何不得迟于许可要求生效之日。根据本条提供的通知应包括WTO协定附件1A所含《进口许可程序协议》第5条规定的信息。

3. Each Member State shall answer within sixty (60) days all reasonable enquiries from another Member State with regard to the criteria employed by its respective licensing authorities in granting or denying import licences. The importing Member State shall also consider publication of such criteria.
4. Elements in non-automatic import licensing procedures that are found to be impeding trade shall be identified, with a view to remove such barriers, and to the extent possible work towards automatic import licensing procedures.

CHAPTER 5
TRADE FACILITATION

Article 45
Work Programme on Trade Facilitation and its Objectives

1. Member States shall develop and implement a comprehensive ASEAN Trade Facilitation Work Programme, which sets out all concrete actions and measures with clear targets and timelines of implementation necessary for creating a consistent, transparent, and predictable environment for international trade transactions that increases trading opportunities and help businesses, including small and medium sized enterprises (SMEs), to save time and reduce costs.
2. The ASEAN Trade Facilitation Work Programme shall set out actions and measures to be implemented at both ASEAN and national levels.

Article 46
Scope of the ASEAN Trade Facilitation Work Programme

The ASEAN Trade Facilitation Work Programme referred to in Article 45 shall cover the areas of customs procedures, trade regulations and procedures, standards and conformance, sanitary and phytosanitary measures, ASEAN Single Window and other areas as identified by the AFTA Council.

3. 各成员国应在六十（60）日历日内答复另一成员国关于其各自许可机构在批准或拒绝进口许可证时所采用标准的所有合理询问。进口成员国还应考虑公布此类标准。
4. 应识别非自动进口许可程序中阻碍贸易的要素，以期消除此类壁垒，并尽可能推动向自动进口许可程序过渡。

第五章 贸易便利化

第45条 贸易便利化工作计划及其目标

1. 成员国应制定并实施全面的东盟贸易便利化工作计划，该计划需列明所有具体行动和措施，包含明确的实施目标与时间表，旨在为国际贸易交易创建统一、透明且可预测的环境，从而增加贸易机会，并帮助企业（包括中小型企业（SMEs））节省时间、降低成本。
2. 东盟贸易便利化工作计划应规定需在东盟和国家层面共同实施的行动与措施。

第46条 东盟贸易便利化工作计划的范围

第45条所述的东盟贸易便利化工作计划应涵盖海关程序、贸易法规和程序、标准与合规、卫生与植物检疫措施、东盟单一窗口以及东盟自由贸易区理事会确定的其他领域。

Article 47
Principles on Trade Facilitation

Member States shall be guided by the following principles in relation to trade facilitation measures and initiatives at both ASEAN and national levels:

- (a) Transparency: Information on policies, laws, regulations, administrative rulings, licensing, certification, qualification and registration requirements, technical regulations, standards, guidelines, procedures and practices relating to trade in goods (hereinafter referred to as “rules and procedures relating to trade”) to be made available to all interested parties, consistently and in a timely manner at no cost or a reasonable cost;
- (b) Communications and Consultations: The authorities shall endeavour to facilitate and promote effective mechanisms for exchanges with the business and trading community, including opportunities for consultation when formulating, implementing and reviewing rules and procedures relating to trade;
- (c) Simplification, practicability and efficiency: Rules and procedures relating to trade to be simplified to ensure that they are no more burdensome or restrictive than necessary to achieve their legitimate objectives;
- (d) Non-discrimination: Rules and procedures relating to trade to be applied in a non-discriminatory manner and be based on market principles;
- (e) Consistency and predictability: Rules and procedures relating to trade to be applied in a consistent, predictable and uniform manner so as to minimise uncertainty to the trade and trade related parties. Rules and procedures relating to trade to provide clear and precise procedural guidance to the appropriate authorities with standard policies and operating procedures and be applied in a non-discretionary manner;
- (f) Harmonisation, standardisation and recognition: While accepting the need of each Member State to regulate or set rules for legitimate objectives such as protection of health, safety or public morals and conservation of exhaustible natural resources, regulations, rules and

第47条 贸易便利化原则

成员国在东盟和国家层面的贸易便利化措施和倡议方面应遵循以下原则：

- (a) 透明度：与货物贸易相关的政策、法律、法规、行政裁决、许可、认证、资格和注册要求、技术法规、标准、指南、程序和做法（以下简称“与贸易相关的规则和程序”）的信息，应以一致且及时的方式免费或以合理成本向所有相关方提供；(b) 沟通与协商：当局应努力促进和建立与商业和贸易界交流的有效机制，包括在制定、实施和审查与贸易相关的规则和程序时提供协商机会；(c) 简化、实用性和效率：与贸易相关的规则和程序应简化，确保其负担或限制不超过实现合法目标所需的程度；(d) 非歧视：与贸易相关的规则和程序应以非歧视方式适用，并基于市场原则；(e) 一致性和可预测性：与贸易相关的规则和程序应以一致、可预测和统一的方式适用，以最大限度减少对贸易及贸易相关方的不确定性。与贸易相关的规则和程序应为相关当局提供清晰精确的程序指导，并采用标准政策和操作程序，以非自由裁量的方式适用；(f) 协调、标准化和认可：在承认各成员国出于保护健康、安全或公共道德及保护可耗尽的自然资源等合法目标而制定法规或规则的必要性的同时，法规、规则和

procedures affecting the acceptance of goods between Member States to be harmonised as far as possible on the basis of international standards where appropriate. The development of mutual recognition arrangements for standards and conformity assessment results, and continuing co-operation on technical infrastructure development, are encouraged;

- (g) Modernisation and use of new technology: Rules and procedures relating to trade to be reviewed and updated if necessary, taking into account changed circumstances, including new information and new business practices, and based on the adoption, where appropriate, of modern techniques and new technology. Where new technology is used, relevant authorities shall make best efforts to spread the accompanying benefits to all parties through ensuring the openness of the information on the adopted technologies and extending co-operation to authorities of other economies and the private sector in establishing inter-operability and/or inter-connectivity of the technologies;
- (h) Due process: Access to adequate legal appeal procedures, adding greater certainty to trade transactions, in accordance with the applicable laws of Member States; and
- (i) Co-operation: Member States shall strive to work closely with private sector in the introduction of measures conducive to trade facilitation, including by open channels of communication and co-operation between both governments and business. Member States shall continue to work in partnership to focus on opportunities for increased co-operation including integrated technical assistance and capacity-building; exchanges of best practices critical to implementing trade facilitation initiatives and the co-ordination of positions concerning topics of common interest discussed in the framework of regional and international organisations.

Article 48
Progress Monitoring of Trade Facilitation

1. Member States, individually and collectively, shall undertake assessments once in every two (2) years, on implementation of the trade facilitation measures set out in this Agreement and in the ASEAN

影响成员国间货物接受的程序应尽可能基于国际标准进行协调。鼓励制定标准和合格评定结果的互认安排，并持续开展技术基础设施发展合作；

- (g) 现代化与新技术的运用：必要时审查并更新与贸易相关的规则和程序，考虑变化的情况，包括新信息和新商业实践，并在适当情况下基于现代技术和新技术的采用。在使用新技术时，相关当局应尽最大努力通过确保所采用技术信息的开放性，并与其他经济体的当局及私营部门合作建立技术的互操作性和/或互联互通性，将伴随的利益惠及所有相关方；
- (h) 正当程序：根据成员国的适用法律，提供充分的法律上诉程序，以增加贸易交易的确定性；
- (i) 合作：成员国应努力与私营部门密切合作，引入有利于贸易便利化的措施，包括通过政府与企业之间开放的沟通渠道和合作。成员国应继续以伙伴关系开展工作，重点关注加强合作的机会，包括综合技术援助和能力建设；交流对实施贸易便利化举措至关重要的最佳实践，并协调在区域和国际组织框架下讨论的共同关心议题的立场。

第48条 贸易便利化进展监测

1. 成员国应单独和集体地每两年进行一次评估，评估本协定和东盟中规定的贸易便利化措施的实施情况。

Trade Facilitation Work Programme to ensure effective implementation of trade facilitation measures. For this purpose, an ASEAN Trade Facilitation Framework shall be agreed by Member States within six (6) months after entry into force of this Agreement, to serve as a guideline to further enhance trade facilitation in ASEAN.

2. The ASEAN Work Programme on Trade Facilitation shall be reviewed based on the results of the regular assessment pursuant to paragraph 1 of this Article. The ASEAN Trade Facilitation Work Programme and the ASEAN Trade Facilitation Framework and any revisions thereto shall be administratively annexed to this Agreement and serve as an integral part of this Agreement.

Article 49
Establishment of the ASEAN Single Window

Member States shall undertake necessary measures to establish and operate their respective National Single Windows and the ASEAN Single Window in accordance with the provisions of the *Agreement to Establish and Implement the ASEAN Single Window* and the *Protocol to Establish and Implement the ASEAN Single Window*.

Article 50
Implementation Arrangement

1. The progress in the implementation of the ASEAN Work Programme on Trade Facilitation and the outcomes of its assessment shall be reported to the AFTA Council. The SEOM, assisted by the CCA, shall be the main co-ordinator in monitoring the progress of the implementation of the ASEAN Work Programme on Trade Facilitation, in close co-ordination with the various ASEAN Committees in charge of the implementation of the measures under the Work Programme.

2. Each Member State shall establish a Trade Facilitation Co-ordinating Committee or relevant focal point at the national level.

CHAPTER 6
CUSTOMS

Article 51
Objectives

The objectives of this Chapter are to:

贸易便利化工作计划以确保贸易便利化措施的有效实施。为此目的，成员国应在本协定生效后六（6）个月内商定一个东盟贸易便利化框架，作为进一步促进东盟贸易便利化的指导方针。

2. 东盟贸易便利化工作计划应根据本条款第一款的定期评估结果进行审议。东盟贸易便利化工作计划及东盟贸易便利化框架及其任何修订应作为行政附件纳入本协定，并构成本协定的组成部分。

第49条 东盟单一窗口的建立

各成员国应采取必要措施，依照《建立和实施东盟单一窗口协议》及《建立和实施东盟单一窗口的议定书》的条款，建立并运行各自的国家单一窗口和东盟单一窗口。

第50条 实施安排

1. 东盟贸易便利化工作计划的实施进展及其评估结果应向东盟自由贸易区理事会报告。东盟经济高官会议在东盟货物贸易协定实施协调委员会的协助下，应作为主要协调方，与负责执行工作计划下各项措施的东盟各委员会密切协调，监督东盟贸易便利化工作计划的实施进展。

2. 各成员国应在国家层面设立贸易便利化协调委员会或相关联络点。

第六章 海关

第五十
一条 目标

本章的目标是：

- (a) ensure predictability, consistency and transparency in the application of customs laws of Member States;
- (b) promote efficient and economical administration of customs procedures, and expeditious clearance of goods;
- (c) simplify and harmonise customs procedures and practices to the extent possible; and
- (d) promote cooperation among the customs authorities.

Article 52
Definitions

For the purposes of this Chapter:

- (a) **Authorised Economic Operator** means a party involved in the international movement of goods in any function that has been approved by the customs authorities as complying with statutory and/or regulatory requirements of Member States, taking into account international supply chain security standards;
- (b) **customs control** means measures applied by the customs authorities to ensure compliance with customs laws of Member States;
- (c) **customs procedures** means the treatment applied by the customs authorities of each Member State to goods, which are subject to customs laws;
- (d) **Customs Valuation Agreement** means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, contained in Annex 1A to the WTO Agreement;
- (e) **drawback** means the amount of import duties and taxes repaid under the drawback procedure;
- (f) **drawback procedure** means customs procedures which, when goods are exported, provide for a repayment (total or partial) to be made in respect of the import duties and taxes charged on the goods, or on materials contained in them or consumed in their production;

- (a) 确保成员国海关法适用的可预测性、一致性和透明度；(b) 促进海关程序的高效经济管理，以及货物快速通关；(c) 在可能范围内简化和协调海关程序和做法；以及(d) 促进海关当局之间的合作。

第52条
定义

就本章而言：

- (a) 授权经济运营商是指经海关当局批准符合成员国法定和/或监管要求（考虑国际供应链安全标准）的、以任何职能参与货物国际流动的一方；(b) 海关监管是指海关当局为确保持续遵守成员国海关法而采取的措施；(c) 海关程序是指各成员国海关当局对受海关法管辖的货物实施的处理方式；(d) 海关估价协定是指载于WTO协定附件1A的《关于实施1994年关税与贸易总协定第七条的协议》；(e) 退税是指根据退税程序退还的进口关税和税款金额；(f) 退税程序是指当货物出口时，针对该货物或其包含的材料或生产过程中消耗的材料所征收的进口关税和税款（全部或部分）予以退还的海关程序；

- (g) **goods declaration** means a statement made in the manner prescribed by the customs authorities, by which the persons concerned indicate the customs procedure to be applied to the goods and furnish the particulars which the customs authorities require for its application;
- (h) **repayment** means the refund, in whole or in part, of duties and taxes paid on goods and the remission, in whole or in part, of duties and taxes where payment has not been made;
- (i) **security** means that which ensures to the satisfaction of the customs authorities that an obligation to the customs authorities will be fulfilled; and
- (j) **temporary admission** means customs procedures under which certain goods can be brought into a customs territory conditionally relieved totally or partially from payment of import duties and taxes; such goods must be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them.

Article 53
Scope

This Chapter applies, in accordance with the Member States' respective laws, regulations and policies, to customs procedures applied to goods traded among Member States.

Article 54
Customs Procedures and Control

- 1. Each Member State shall ensure that its customs procedures and practices are predictable, consistent, transparent and trade facilitating, including through the expeditious clearance of goods.
- 2. Customs procedures of Member States shall, where possible and to the extent permitted by their respective customs law, conform to standards and recommended practices of the World Customs Organisation and other international organisations as relevant to customs.

(g) 货物申报是指相关人士按海关当局规定方式作出的声明，通过该声明指明拟对货物实施的海关程序，并提供海关当局为受理申请所需的详细信息；

(h) 退还指全部或部分返还已缴纳的货物关税和税款，以及全部或部分免除尚未缴纳的关税和税款；(i) 担保指以确保海关当局满意的方式履行对海关当局的义务；(j) 临时进口指海关程序下

特定货物可在满足条件的情况下全部或部分免除进口关税和税款进入关境；此类货物必须为特定目的进口，并需在规定期限内再出口且除正常使用导致的折旧外未发生任何变化。

第五十三条
范围

本章根据成员国各自法律、法规和政策，适用于成员国间贸易货物的海关程序。

第五十四条 海关程序与控制

- 1. 各成员国应确保其海关程序和做法具有可预测性、一致性、透明度及贸易便利化特性，包括通过货物快速通关实现。
- 2. 成员国的海关程序应在可能且各自海关法律允许的范围内，符合世界海关组织及其他相关国际组织的标准和建议做法。

3. The customs authorities of each Member State shall review its customs procedures with a view to their simplification to facilitate trade.
4. Customs control shall be limited to that which is necessary to ensure compliance with customs laws of Member States.

Article 55
Pre-arrival Documentation

Member States shall endeavour to make provision for the lodging and registering or checking of the goods declaration and its supporting documents prior to the arrival of the goods.

Article 56
Risk Management

Member States shall use risk management to determine control measures with the view to facilitate customs clearance and release of goods.

Article 57
Customs Valuation

1. For the purposes of determining the customs value of goods traded between and among the Member States, provisions of Part I of *Customs Valuation Agreement*, shall apply *mutatis mutandis*⁷.
2. Member States shall harmonise, to the extent possible, administrative procedures and practices in the assessment of value of goods for customs purposes.

Article 58
Application of Information Technology

Member States, where applicable, shall apply information technology in customs operations based on internationally accepted standards for expeditious customs clearance and release of goods.

⁷ In the case of Cambodia, the Agreement on Customs Valuation, as implemented in accordance with the provision of the protocol on the Accession of the Kingdom of Cambodia to the WTO, shall apply *mutatis mutandis*.

3. 各成员国海关当局应审查其海关程序，以简化流程，便利贸易。
4. 海关监管应仅限于确保遵守成员国海关法所必需的范围。

第55条 预到单证

成员国应努力为货物抵达前提交、登记或核对货物申报及其随附单证作出规定。

第56条 风险管理

成员国应采用风险管理来确定监管措施，以便利清关和货物放行。

第57条 海关估价

1. 为确定成员国之间贸易货物的海关价值，《海关估价协定》第一部分的条款应经必要修改后⁷适用。
2. 成员国应尽可能协调海关目的货物估价相关的行政程序和做法。

第58条 信息技术的应用

成员国在适用情况下，应根据国际公认标准在海关业务中应用信息技术，以实现快速清关和货物放行。

⁷ 就柬埔寨而言，应根据《柬埔寨王国加入世界贸易组织的议定书》条款实施的《海关估价协定》，经必要修改后适用。

Article 59
Authorised Economic Operators

- 1. Member States shall endeavour to establish the programme of Authorised Economic Operators (AEO) to promote informed compliance and efficiency of customs control.
- 2. Member States shall endeavour to work towards mutual recognition of AEO.

Article 60
Repayment, Drawback and Security

- 1. Decisions on claims for repayment shall be reached, and notified in writing to the persons concerned, without undue delay, and repayment of amounts overcharged shall be made as soon as possible after the verification of claims.
- 2. Drawback shall be paid as soon as possible after the verification of claims.
- 3. Where security has been furnished, it shall be discharged as soon as possible after the customs authorities are satisfied that the obligations under which the security was required have been duly fulfilled.

Article 61
Post Clearance Audit

Member States shall establish and operate Post Clearance Audit (PCA) for expeditious customs clearance and enhanced customs control.

Article 62
Advance Rulings

- 1. Each Member State, through its customs authorities and/or other relevant authorities, shall, to the extent permitted by its respective laws, regulations and administrative determinations, provide in writing advance rulings on the application of a person described in paragraph 2(a) of this Article, in respect of the tariff classification, questions arising from the application of the principles of *Customs Valuation Agreement* and/or origin of goods.
- 2. Where available, each Member State shall adopt or maintain procedures for advance rulings, which shall:

第59条 授权经济运营商

- 1. 成员国应努力建立授权经济运营商（AEO）计划，以促进合规意识和海关监管效率。
- 2. 成员国应努力实现授权经济运营商的相互认可。

第60条 退还、退税及担保

- 1. 退还申请的决定应毫不延迟地作出，并以书面形式通知相关当事人；超额征收款项的退还应在核实申请后尽快完成。
- 2. 退税应在核实申请后尽快支付。
- 3. 若已提供担保，海关当局确认担保所涉义务已妥善履行后，应尽快解除担保。

第六十一条 事后稽查

成员国应建立并实施事后稽查（PCA）制度，以实现快速清关并加强海关监管。

第六十二条 预先
裁定

- 1. 各成员国应通过其海关当局和/或其他相关当局，在各自法律、法规及行政决定允许的范围内，就本条第2款(a)项所述人士提出的关税分类、适用《海关估价协定》原则产生的问题及/或货物原产地事项，以书面形式提供预先裁定。
- 2. 在可行的情况下，各成员国应采用或维持预先裁定程序，该程序应：

- (a) provide that an importer in its territory or an exporter or producer in the territory of another Member State may apply for an advance ruling before the importation of goods in question;
 - (b) require that an applicant for an advance ruling provide a detailed description of the goods and all relevant information needed to process an application for an advance ruling;
 - (c) provide that its customs authorities may, at any time during the course of evaluation of an application for an advance ruling, request that the applicant provide additional information within a specified period;
 - (d) provide that any advance ruling be based on the facts and circumstances presented by the applicant, and any other relevant information in the possession of the decision-maker; and
 - (e) provide that an advance ruling be issued to the applicant expeditiously, within the period specified in each Member State's respective laws, regulations or administrative determinations.
3. A Member State may reject requests for an advance ruling where the additional information requested in accordance with paragraph 2(c) of this Article is not provided within a specified time.
4. Subject to paragraphs 1 and 5 of this Article and where available, each Member State shall apply an advance ruling to all importations of goods described in that ruling imported into its territory for three (3) years from the date of that ruling, or such other period as specified in that Member State's respective laws, regulations or administrative determinations.
5. A Member State may modify or revoke an advance ruling upon a determination that the ruling was based on an error of fact or law (including human error), the information provided is false or inaccurate, there is a change in its law consistent with this Agreement, or there is a change in a material fact, or circumstances on which the ruling was based.
6. Where an importer claims that the treatment accorded to an imported good should be governed by an advance ruling, the customs

- (a) 规定其领土内的进口商或另一成员国领土内的出口商或生产商可在相关货物进口前申请预先裁定；(b) 要求预先裁定的申请人提供货物的详细描述及处理预先裁定申请所需的所有相关信息；(c) 规定其海关当局可在评估预先裁定申请过程中的任何时候，要求申请人在规定期限内提供附加信息；(d) 规定任何预先裁定应基于申请人提供的事实和情况，以及决策者掌握的其他相关信息；(e) 规定应在各成员国各自法律、法规或行政决定规定的期限内迅速向申请人签发预先裁定。
3. 若未在本条第2款(c)项规定时限内提供所要求的附加信息，成员国可拒绝预先裁定申请。
4. 在符合本条第1款和第5款规定且预先裁定有效的情况下，各成员国应将该裁定适用于自裁定作出之日起三年内（或成员国相关法律、法规或行政决定规定的其他期限）进口至其领土的、裁定所述货物的所有进口行为。
5. 当成员国认定预先裁定存在事实或法律错误（包括人为错误）、所提供信息虚假或不准确、其法律发生符合本协定的变更、或裁定所依据的重要事实或情况发生变化时，可修改或撤销该预先裁定。
6. 如进口商主张进口货物应适用预先裁定，海关

authorities may evaluate whether the facts and circumstances of the importation are consistent with the facts and circumstances upon which an advance ruling was based.

Article 63
Temporary Admission

Member States shall facilitate movement of goods under temporary admission to the greatest extent possible.

Article 64
Customs Co-operation

To the extent permitted by their laws, Member States may, as deemed appropriate, assist each other on customs matters.

Article 65
Transparency

1. Member States will facilitate the timely publication, dissemination of statutory and regulatory information, decisions and rulings on customs matters.
2. Each Member State shall publish on the internet and/or in print form all statutory and regulatory provisions and any customs administrative procedures applicable or enforceable by its customs administration, except law enforcement procedures and internal operational guidelines.

Article 66
Enquiry Points

Each Member State shall designate one (1) or more enquiry points to address enquiries from interested persons concerning customs matters, and shall make available on the internet and/or in print form information concerning procedures for making such enquiries.

Article 67
Consultation

当局可评估该进口的事实和情况是否与预先裁定所依据的事实和情况相符。

第63条 临时进口

成员国应尽可能便利货物在临时进口下的流动。

第64条 海关合作

在各自法律允许的范围内，成员国可酌情在海关事务上相互协助。

第65条 透明度

1. 成员国将便利及时公布和传播有关海关事务的法规和监管信息、决定及裁定。
2. 各成员国应在互联网和/或印刷形式上公布其海关管理机构适用或执行的所有法定和监管条款及海关行政程序，但执法程序和内部操作指南除外。

第66条 咨询点

各成员国应指定一个（1）或多个咨询点，以处理相关人士关于海关事务的咨询，并应在互联网和/或印刷形式上提供有关进行此类咨询的程序信息。

第67条 协商

The customs authorities of Member States will encourage consultation with each other regarding customs issues that affect goods traded between and among Member States.

**Article 68
Confidentiality**

1. Nothing in this Chapter shall be construed to require any Member State to furnish or allow access to confidential information pursuant to this Chapter the disclosure of which it considers would:

- (a) be contrary to the public interest as determined by its laws;
- (b) be contrary to any of its laws, including but not limited, to those protecting personal privacy or the financial affairs and accounts of individual customers of financial institutions;
- (c) impede law enforcement; or
- (d) prejudice legitimate commercial interests, which may include competitive position of particular enterprises, public or private.

2. Where a Member State provides information to another Member State in accordance with this Chapter and designates the information as confidential, the Member State receiving the information shall maintain the confidentiality of the information, use it only for the purposes specified by the Member State providing the information, and not disclose it without the specific written permission of the Member State providing the information.

**Article 69
Review and Appeal**

1. Each Member State shall ensure that any person, in its territory, being aggrieved by any customs decision pertinent to this Agreement have access to administrative review within the customs authorities that issued the decision subject to review or, where applicable, by the higher authority supervising the administration and/or judicial review of the determination taken at the final level of administrative review, in accordance with the Member State's law.

2. The decision on appeal shall be given to the appellant and the reasons for such decision shall be provided in writing.

成员国海关当局将鼓励就影响成员国之间贸易货物的海关问题进行相互协商。

**第68条 保密
性**

1. 本章任何规定不得解释为要求任何成员国提供或允许访问其认为披露后将导致以下后果的机密信息：

- (a) 违反其法律确定的公共利益；(b) 违反其任何法律，包括但不限于保护个人隐私或金融机构个人客户财务事务及账目的法律；
- (c) 妨碍执法；或(d) 损害合法商业利益，可能包括特定企业（无论公有或私有）的竞争地位。

2. 若某成员国根据本章规定向另一成员国提供信息并标注为机密，接收信息的成员国应保持该信息的保密性，仅将其用于提供信息成员国指定的目的，且未经提供信息成员国书面特别许可不得披露。

第69条 审查和上诉

1. 各成员国应确保其领土内因与本协定相关的海关决定而受损害的个人，有权根据成员国法律，在作出被审查决定的海关当局内部进行行政审查，或在适用情况下，由监督行政管理的上级机关和/或对最终行政审查决定进行司法审查。

2. 上诉决定应送达上诉人，且该决定的理由应以书面形式提供。

Article 70
Implementation and Institutional Arrangements

The ASEAN Directors-General of Customs, supported by customs working bodies, shall be responsible to implement the provisions of this Chapter and any other provisions relevant to customs in this Agreement.

CHAPTER 7
STANDARDS, TECHNICAL REGULATIONS AND CONFORMITY
ASSESSMENT PROCEDURES

Article 71
Objective

The objective of this Chapter is to establish provisions on standards, technical regulations and conformity assessment procedures to ensure that these do not create unnecessary obstacles to trade in establishing ASEAN as a single market and production base, and at the same time ensure that the legitimate objectives of Member States are met.

Article 72
Terms and Definitions

General terms concerning standardisation and conformity assessment used in this Chapter have the meaning given to them in the definitions contained in the appropriate editions of ISO/ IEC Guide 2 and ISO/ IEC 17000 of the International Organization for Standardization (ISO) and the International Electrotechnical Commission (IEC) as cited in the *ASEAN Framework Agreement on Mutual Recognition Arrangements* and the relevant ASEAN Sectoral Mutual Recognition Arrangements.

Article 73
General Provisions

1. Member States reaffirm and are committed to abide by the rights and obligations under *the Agreement on Technical Barriers to Trade* contained in Annex 1A to the WTO Agreement.

第七十条 实施与制度安排

东盟海关总署署长在海关工作机构的支持下，应负责实施本章条款及本协定中与海关相关的任何其他条款。

第七章 标准、技术法规和合格评定程序

第七十一条
目标

本章的目标是制定关于标准、技术法规和合格评定程序的条款，以确保这些不会对贸易造成不必要的障碍，从而将东盟建立为单一市场和生产基地，同时确保成员国的合法目标得以实现。

第七十二条 术语和定义

本章中使用的与标准化和合格评定相关的一般术语，其含义以国际标准化组织（ISO）和国际电工委员会（IEC）发布的ISO/IEC指南2及ISO/IEC 17000适当版本中的定义，以及《东盟互认安排框架协议》和相关东盟部门互认安排中引用的定义为准。

第七十三条 一般规定

1. 成员国重申并承诺遵守WTO协定附件1A中所载《技术性贸易壁垒协定》规定的权利和义务。

2. Member States shall take any of the following possible measures or their combinations to mitigate, if not totally eliminate, unnecessary technical barriers to trade:

- (a) harmonise national standards with relevant international standards and practices;
- (b) promote mutual recognition of conformity assessment results among Member States;
- (c) develop and implement ASEAN Sectoral Mutual Recognition Arrangements and develop ASEAN Harmonised Regulatory Regimes in the regulated areas where applicable; and
- (d) encourage the co-operation among National Accreditation Bodies and National Metrology Institutes (NMIs) including relevant legal metrology authorities in ASEAN to facilitate the implementation of Mutual Recognition Arrangements (MRAs) in regulated and non-regulated sectors.

3. To facilitate the free movement of goods within ASEAN, Member States shall develop and implement a Marking Scheme, where appropriate, for products covered under the ASEAN Harmonised Regulatory Regimes or Directives.

**Article 74
Standards**

- 1. Each Member State undertakes that its national standards authorities accept and follow the *Code of Good Practice for the Preparation, Adoption and Application of Standards* as provided for in Annex 3 of the *Agreement on Technical Barriers to Trade* as contained in Annex 1A to the WTO Agreement.
- 2. In harmonising national standards, Member States shall, as the first and preferred option, adopt the relevant international standards when preparing new national standards or revising existing standards. Where international standards are not available, national standards shall be aligned among Member States.
- 3. Member States are encouraged to actively participate in the development of international standards, particularly in those sectors that have trade potential for ASEAN.
- 4. Harmonisation of the existing national standards and adoption of

2. 成员国应采取以下任何可能的措施或其组合，以减轻（如不能完全消除）不必要的技术性贸易壁垒：

- (a) 将国家标准与相关国际标准与实践相协调；(b) 促进成员国间合格评定结果的相互认可；(c) 制定并实施东盟部门互认安排，并在适用的受监管领域发展东盟协调监管制度；以及(d) 鼓励东盟内国家认证机构与国家计量机构（NMI）及相关法制计量机构之间的合作，以促进受监管和非监管领域互认协议（MRAs）的实施。

3. 为促进东盟内货物自由流动，成员国应酌情为东盟协调监管制度或指令所涵盖的产品制定并实施标记方案。

**第74条
标准**

- 1. 各成员国承诺其国家标准当局接受并遵循《技术性贸易壁垒协定》（载于WTO协定附件1A）附件3中规定的《标准制定、采用和应用的良好行为规范》。
- 2. 在协调国家标准时，成员国应作为首选方案，在制定新国家标准或修订现有标准时采用相关国际标准。若无国际标准可用，则成员国间应统一国家标准。
- 3. 鼓励成员国积极参与国际标准的制定，特别是对东盟具有贸易潜力的领域。
- 4. 现有国家标准的协调和将

international standards into new national standards should be based on “*Adoption of International Standards as Regional or National Standards*”, as contained in the ISO/IEC Guide 21 or its latest edition.

5. Whenever modifications of contents and structure of the relevant international standards are necessary, Member States shall ensure an easy comparison of the contents and structure of their national standards with the referenced international standards and provide information to explain the reason(s) for such modifications.

6. Member States shall ensure that:

- (a) the modifications of contents of international standards are not prepared and adopted with a view to, or with the effect of, creating unnecessary technical barriers to trade; and
- (b) the modifications of contents shall not be more restrictive than necessary.

Article 75
Technical Regulations

1. In adopting technical regulations, Member States shall ensure that:

- (a) these are not adopted with a view, to or with the effect of, creating technical barriers to trade;
- (b) these are based on international or national standards that are harmonised to international standards, except where legitimate reasons for deviations exist;
- (c) alternative means that are least trade restrictive to achieve the desired objectives are considered before a decision is taken on the adoption of technical regulations;
- (d) the adoption of prescriptive standards is avoided to ensure that unnecessary obstacles to trade are not introduced, to enhance fair competition in the market or that it does not lead to a reduction of business flexibility; and
- (e) treatment accorded to products imported from Member States is no less favourable than that accorded to like products of national origin and to like products originating

国际标准采纳为新的国家标准应以ISO/IEC指南21或其最新版本中的《将国际标准采纳为区域或国家标准》为基础。

5. 当需要对相关国际标准的内容和结构进行修改时，成员国应确保其国家标准的内容和结构与所引用的国际标准易于比较，并提供信息说明此类修改的原因。

6. 成员国应确保：

- (a) 对国际标准内容的修改不得以制造不必要的技术性贸易壁垒为目的或产生此类效果；且 (b) 内容修改不得超出必要限制。

第75条 技术法规

1. 在采用技术法规时，成员国应确保：

- (a) 这些措施并非出于或实际导致制造技术性贸易壁垒的目的；
- (b) 这些措施基于与国际标准协调一致的国际或国家标准，除非存在合理的偏离理由；
- (c) 在决定采用技术法规前，已考虑过对贸易限制最小的替代方案以实现预期目标；
- (d) 避免采用规定性标准，以确保不会引入不必要的贸易障碍，促进市场公平竞争，或不会导致商业灵活性的降低；
- (e) 对从成员国进口的产品给予的待遇不低于对本国原产的同类产品及原产

- from any other Member State.
- Member States shall ensure that only those parts of a standard that represent minimum requirements to fulfil the desired objectives are referred to in the technical regulations.
 - Member States shall also ensure that, wherever applicable, the preparation, adoption and application of technical regulations are to facilitate the implementation of the respective ASEAN Sectoral Mutual Recognition Arrangements.
 - Whenever the need for technical regulations is urgent for overcoming problems that arise or threaten to arise within the territory of a Member State and the available time does not allow such Member State to harmonise the relevant national standards, that Member State shall consider using the appropriate international standards or the relevant parts of them as the first alternative.
 - Member States shall comply with the notification procedures as stipulated in Article 11. However, in the case of technical regulations under this Article, other Member States shall present their comments, if any, within sixty (60) days of the notification. Member States shall, upon request, provide to other Member States the draft of the technical regulation and other information regarding the deviations from the relevant international standards and the applicable pre-market conformity assessment procedure.
 - Except in urgent circumstances, Member States shall allow at least six (6) months between the publication of technical regulations and their entry into force in order to provide sufficient time for producers in exporting Member States to adapt their products or methods of production to the requirements of importing Member States.

Article 76
Conformity Assessment Procedures

- Member States shall ensure that conformity assessment procedures are not prepared, adopted or applied with a view to, or with the effect of, creating unnecessary technical barriers to trade and that conformity assessment procedures that have to be complied with by suppliers of products originating in the territories of other Member States are not more stringent than those accorded to suppliers of like products of national origin.
- Member States shall adopt conformity assessment procedures

- 来自任何其他成员国。
- 成员国应确保技术法规中仅引用标准中代表实现预期目标最低要求的部分。
 - 成员国还应确保，在适用的情况下，技术法规的制定、采用和申请应促进各自东盟部门互认安排的实施。
 - 当技术法规的需求紧迫，以解决成员国领土内已出现或即将出现的问题，且可用时间不允许该成员国协调相关国家标准时，该成员国应考虑使用适当的国际标准或其相关部分作为首选替代方案。
 - 成员国应遵守第11条规定的通知程序。然而，对于本条项下的技术法规，其他成员国应在通知后六十（60）个日历日内提出意见（如有）。成员国应请求向其他成员国提供技术法规草案以及其他关于偏离相关国际标准和适用的上市前合格评定程序的信息。
 - 除紧急情况外，成员国应在技术法规的公布与其生效之间留出至少六（6）个月的时间，以便为出口成员国的生产商提供足够时间，使其产品或生产方法适应进口成员国的要求。

第76条 合格评定程序

- 成员国应确保合格评定程序的制定、采用或实施不以制造不必要的技术性贸易壁垒为目的或产生此类效果，且对于其他成员国领土原产产品的供应商必须遵守的合格评定程序，不得比给予本国同类产品供应商的程序更为严格。
- 成员国应采用合格评定程序

that are consistent with international standards and practices and wherever such procedures cannot be achieved because of differences in legitimate objectives, the differences of conformity assessment procedures shall be minimised as far as possible.

3. Member States shall develop and implement ASEAN Sectoral Mutual Recognition Arrangement in the regulated areas, where appropriate, in accordance with the provisions of *the ASEAN Framework Agreement on Mutual Recognition Arrangements*.

4. Member States shall accept the results of conformity assessment produced by conformity assessment bodies designated by other Member States in accordance with the provisions of *the ASEAN Framework Agreement on Mutual Recognition Arrangements* and the provisions of the respective ASEAN Sectoral Mutual Recognition Arrangements in all regulated areas.

5. Member States shall establish co-operation among National Accreditation Bodies and National Metrology Institutes (NMIs), including legal metrology in ASEAN to facilitate the implementation of MRAs in regulated and non-regulated sectors.

Article 77
Post Market Surveillance

1. Member States shall establish post market surveillance systems to complement the implementation of the ASEAN Sectoral Mutual Recognition Arrangements and ASEAN Harmonised Regulatory Regimes and/or Directives.

2. The relevant authority that undertakes the post market surveillance system of the Member States shall take the necessary actions to ensure compliance of products placed in the market with the applicable ASEAN Sectoral Mutual Recognition Arrangements and ASEAN Harmonised Regulatory Regimes and/or Directives.

3. Member States should ensure that the necessary laws and technical infrastructure are in place to support post market surveillance systems.

4. The effectiveness of the post market surveillance systems shall be further enhanced through the establishment of Alert Systems among Member States.

这些程序应符合国际标准与实践，若因合法目标差异而无法达成一致，则应尽可能缩小合格评定程序的差异。

3. 成员国应根据《东盟互认安排框架协议》的条款，在适当情况下，在受监管领域制定并实施东盟部门互认安排。

4. 成员国应接受其他成员国指定的合格评定机构依据《东盟互认安排框架协议》条款及各东盟部门互认安排条款在所有受监管领域出具的合格评定结果。

5. 成员国应推动国家认证机构与国家计量机构（NMIs）之间的合作，包括东盟法制计量领域，以促进互认协议在受监管和非监管领域的实施。

第七条 市场后监管

1. 成员国应建立市场后监管体系，以配合东盟部门互认安排及东盟协调监管制度和/或指令的实施。

2. 负责成员国市场后监管体系的相关当局应采取必要措施，确保投放市场的产品符合适用的东盟部门互认安排及东盟协调监管制度和/或指令要求。

3. 成员国应确保必要的法律和技术基础设施到位，以支持市场后监管系统。

4. 通过在各成员国之间建立预警系统，市场后监管制度的有效性将得到进一步提升。

Article 78
Implementation

1. Member States shall take all necessary measures to ensure implementation of all the ASEAN Sectoral Mutual Recognition Arrangements, ASEAN Harmonised Regulatory Regimes and the relevant provisions of this Agreement within the time frame stipulated in the aforesaid agreements and to ensure compliance with aforesaid harmonised requirements.
2. The following instruments, and any future instruments agreed by Member States to implement the provisions of this Agreement, shall form an integral part of this Agreement:
- (a) *ASEAN Framework Agreement on Mutual Recognition Arrangements*;
 - (b) *ASEAN Sectoral Mutual Recognition Arrangement for Electrical and Electronic Equipment*;
 - (c) *Agreement on the ASEAN Harmonized Electrical and Electronic Equipment (EEE) Regulatory Regime*; and
 - (d) *Agreement on the ASEAN Harmonized Cosmetic Regulatory Scheme*.
3. The ASEAN Consultative Committee for Standards and Quality (ACCSQ) shall be responsible for:
- a) identifying and initiating sectoral MRAs;
 - b) monitoring the effective implementation of the relevant provisions of this Agreement in respect of standards, technical regulations and conformity assessment procedures;
 - c) providing support to the respective Joint Sectoral Committees when required; and
 - d) collaborating with the ASEAN Secretariat to provide regular feedback on the implementation of this Agreement.
4. The ACCSQ shall provide support and co-operation under the relevant ASEAN Free Trade Agreements (FTAs) with Dialogue Partners, including capacity building and institutional strengthening

第七十八条 实
施

1. 各成员国应采取一切必要措施，确保在上述协议规定的时间框架内实施所有东盟部门互认安排、东盟协调监管制度及本协定的相关条款，并确保遵守上述协调要求。
2. 以下文件及成员国为实施本协定条款而商定的任何未来文件，应构成本协定的组成部分：
- (a) 东盟互认安排框架协议；(b) 东盟电气和电子设备部门互认安排；(c) 东盟协调电气和电子设备监管制度协议；及(d) 东盟协调化妆品监管计划协议。
3. 东盟标准与质量咨询委员会（ACCSQ）应负责：
- a) 识别并启动部门互认协议；b) 监督本协定关于标准、技术法规和合格评定程序相关条款的有效实施；c) 在需要时为各联合部门委员会提供支持；及d) 与东盟秘书处协作，定期反馈本协定的实施情况。
4. 东盟标准与质量咨询委员会应在与对话伙伴签署的相关东盟自由贸易协定（FTAs）框架下提供支持与合作，包括能力建设和机构强化

programmes for Standards, Technical Regulations and Conformity Assessment Procedures Chapters in such ASEAN FTAs.

5. The ACCSQ shall take the necessary actions to ensure effective implementation of the ASEAN Sectoral Mutual Recognition Arrangements and ASEAN Harmonised Regulatory Regimes.

CHAPTER 8
SANITARY AND PHYTOSANITARY MEASURES

Article 79
Objectives

The objectives of this Chapter are to:

- (a) facilitate trade between and among Member States while protecting human, animal or plant life or health in each Member State;
- (b) provide a framework and guidelines on requirements in the application of sanitary and phytosanitary measures among Member States, particularly to achieve commitments set forth in the ASEAN Economic Community Blueprint;
- (c) strengthen co-operation among Member States in protecting human, animal or plant life or health; and
- (d) facilitate and strengthen implementation of this Chapter in accordance with the principles and disciplines in the *Agreement on the Application of Sanitary and Phytosanitary Measures* contained in Annex 1A to the WTO Agreement and this Agreement.

Article 80
Definitions

For the purposes of this Chapter:

- (a) **international standards, guidelines and recommendations** shall have the same meaning as in Annex A of paragraph 3 to the *SPS Agreement*;

针对此类东盟自由贸易协定中标准、技术法规和合格评定程序章节的计划。

5. 东盟标准与质量咨询委员会应采取必要行动，确保东盟部门互认安排和东盟协调监管制度的有效实施。

第八章 卫生与植物检疫措施

第七十
九条 目标

本章的目标是：

- (a) 在保护各成员国人类、动物或植物的生命或健康的同时，促进成员国之间的贸易；
- (b) 为成员国实施卫生与植物检疫措施的要求提供框架和指南，特别是实现东盟经济共同体蓝图中规定的承诺；
- (c) 加强成员国在保护人类、动物或植物的生命或健康方面的合作；以及
- (d) 根据WTO协定附件1A中所载的《实施卫生与植物卫生措施协定》和本协定的原则和纪律，促进和加强本章的实施。

第八十条
定义

就本章而言：

- (a) 国际标准、指南和建议应具有与SPS协定附件A第3段中相同的含义；

- (b) **sanitary or phytosanitary measures** shall have the same meaning as in Annex A of paragraph 1 to the *SPS Agreement*; and
- (c) **SPS Agreement** means the *Agreement on the Application of Sanitary and Phytosanitary Measures* contained in Annex 1A to the WTO Agreement.

Article 81
General Provisions and Obligations

- 1. The provisions of this Chapter apply to all sanitary and phytosanitary measures of a Member State that may, directly or indirectly, affect trade between and among Member States.
- 2. Member States affirm their rights and obligations with respect to each other under the *SPS Agreement*.
- 3. Each Member State commits to apply the principles of the *SPS Agreement* in the development, application or recognition of any sanitary or phytosanitary measures with the intent to facilitate trade between and among Member States while protecting human, animal or plant life or health in each Member State.
- 4. In the implementation of their sanitary or phytosanitary measures, Member States agree to be guided, where applicable, by relevant international standards, guidelines and recommendations developed by international organisations such as, the Codex Alimentarius Commission (Codex), the World Organisation for Animal Health (OIE), the International Plant Protection Convention (IPPC) and ASEAN.
- 5. Member States hereby agree that the laws, regulations, and procedures for application of SPS measures in their respective territories shall be listed in Annex 9, which form an integral part of this Agreement. Member States hereby agree to ensure that their respective national sanitary and phytosanitary laws, regulations and procedures as listed in Annex 9 are readily available and accessible to any interested Member States.
- 6. Any change to national sanitary and phytosanitary laws, regulations and procedures shall be subject to Article 11.

- (b) 卫生或植物卫生措施应具有与SPS协定附件A第一款中的含义相同；且
- (c) SPS协定指WTO协定附件1A中所包含的实施卫生与植物卫生措施协定。

第81条 一般规定和义务

- 1. 本章条款适用于成员国所有可能直接或间接影响成员国间贸易的卫生与植物检疫措施。
- 2. 成员国确认其在SPS协定下相互享有的权利和承担的义务。
- 3. 各成员国承诺在制定、申请或认可任何卫生或植物卫生措施时遵循SPS协定的原则，旨在促进成员国之间的贸易，同时保护各成员国境内人类、动物或植物的生命或健康。
- 4. 在实施其卫生或植物卫生措施时，成员国同意在适用情况下，以相关国际标准、指南和建议为指导，这些标准、指南和建议由食品法典委员会（Codex）、世界动物卫生组织（OIE）、国际植物保护公约（IPPC）和东盟等国际组织制定。
- 5. 成员国特此同意，其各自领土内实施SPS措施的法律、法规和程序应列于附件9中，该附件构成本协定的组成部分。成员国特此同意确保附件9所列的各自国家卫生和植物卫生法律、法规和程序易于任何感兴趣的成员国获取和查阅。
- 6. 成员国对本国卫生与植物检疫法律、法规和程序的任何修改均应遵守第11条规定。

Article 82
Implementation and Institutional Arrangements

1. For effective implementation of this Chapter, an ASEAN Committee on Sanitary and Phytosanitary Measures (AC-SPS) shall be established to conduct committee meetings at least once a year among Member States.
2. The functions of the AC-SPS shall be to:
 - (a) facilitate exchange of information on such matters as occurrences of sanitary or phytosanitary incidents in the Member States and non-Member States, and change or introduction of sanitary and phytosanitary-related regulations and standards of the Member States , which may, directly or indirectly, affect trade between and among Member States;
 - (b) facilitate co-operation in the area of sanitary or phytosanitary measures including capacity building, technical assistance and exchange of experts, subject to the availability of appropriated funds and the applicable laws and regulations of each Member State;
 - (c) endeavour to resolve sanitary and phytosanitary matters with a view to facilitate trade between and among Member States. The AC-SPS may establish *ad hoc* task force to undertake science-based consultations to identify and address specific issues that may arise from the application of sanitary or phytosanitary measures; and
 - (d) submit regular reports of developments and recommendations in the implementation of this Chapter to the AFTA Council, through SEOM for further action.
3. Each Member State shall establish a contact point for effective communication and co-operation. The list of respective designated contact points appears in Annex 10.
4. Each Member State shall ensure the information in Annex 10 is updated.

Article 83
Notification under Emergency Situation

第八十二条 实施与制度安排

1. 为有效实施本章规定，应设立东盟卫生与植物卫生措施委员会（AC-SPS），每年至少在成员国间召开一次委员会会议。
2. 东盟卫生与植物卫生委员会的职能应包括：
 - (a) 促进成员国与非成员国之间关于卫生或植物卫生事件发生情况的信息交流，以及成员国可能直接或间接影响成员国间贸易的卫生与植物卫生相关法规和标准的变更或出台；(b) 在资金允许且符合各成员国法律法规的前提下，促进卫生或植物卫生措施领域的合作，包括能力建设、技术援助和专家交流；(c) 努力解决卫生与植物卫生事务，以促进成员国间的贸易。东盟卫生与植物卫生委员会可设立特设工作组，开展基于科学的磋商，以识别并解决因实施卫生或植物卫生措施可能产生的具体问题；(d) 通过东盟经济高官会议向东盟自由贸易区理事会提交本章实施进展及建议的定期报告，以供进一步行动。
3. 各成员国应设立一个联络点以确保有效沟通与合作。相关指定联络点清单见附件10。
4. 各成员国应确保附件10中的信息得到更新。

第八十三条 紧急情况下的通知

1. Each Member State acknowledges the value of exchanging information, particularly in an emergency situation on food safety crisis, interception, control of pests and/or disease outbreaks and its sanitary or phytosanitary measures.
2. Member States shall immediately notify all contact points and the ASEAN Secretariat should the following situations occur:
- (a) in case of food safety crisis, pest or disease outbreaks; and
 - (b) provisional sanitary or phytosanitary measures against or affecting the exports of the other Member States are considered necessary to protect the human, animal or plant life or health of the importing Member State.
3. The exporting Member State should, to the extent possible, endeavour to provide information to the importing Member State if the exporting Member State identifies that an export consignment which may be associated with a significant sanitary or phytosanitary risk has been exported.

Article 84
Equivalence

1. Each Member State shall initiate and further strengthen co-operation on equivalence in accordance with the *SPS Agreement* and relevant international standards, guidelines and recommendations, in order to facilitate trade between and among the Member States.
2. To facilitate trade, Member States may develop equivalence arrangements and recommend equivalence decisions, in particular in accordance with Article 4 of the *SPS Agreement* and with the guidance provided by the relevant international and regional standard setting bodies namely Codex, OIE, IPPC and ASEAN and by the Committee on Sanitary and Phytosanitary Measures established in accordance with Article 12 of the *SPS Agreement*.
3. Each Member State shall, upon request, enter into consultations with the aim of achieving bilateral and/or regional recognition arrangements of the equivalence of specified sanitary or phytosanitary measures.

1. 各成员国承认信息交流的价值，特别是在食品安全危机、拦截、害虫控制和/或疾病爆发及其卫生或植物卫生措施的紧急情况下。
2. 成员国应立即通知所有联络点及东盟秘书处，若发生以下情形：
- (a) 发生食品安全危机、虫害或疾病爆发；及 (b) 为保护进口成员国的人类、动物或植物的生命或健康，认为有必要针对或影响其他成员国出口采取临时卫生或植物卫生措施。
3. 若出口成员国发现可能涉及重大卫生或植物检疫风险的出口货物已出口，应尽可能努力向进口成员国提供相关信息。

第84条 等
效性

1. 各成员国应根据SPS协定及相关国际标准、指南和建议，启动并进一步加强等效性合作，以促进成员国之间的贸易。
2. 为促进贸易，成员国可制定等效性安排并建议等效性决定，特别是根据SPS协定第4条及相关国际和区域标准制定机构（即法典、OIE、I PPC和东盟）以及根据SPS协定第12条设立的卫生和植物检疫措施委员会提供的指导。
3. 各成员国应应请求进行磋商，旨在达成关于特定卫生或植物卫生措施等效性的双边和/或区域认可安排。

Article 85
Co-operation

1. Each Member State shall explore opportunities for further co-operation, technical assistance, collaboration and information exchange with other Member States on sanitary and phytosanitary matters of mutual interest consistent with the objectives of this Chapter and the commitments set forth in the ASEAN Economic Community Blueprint.
2. Member States shall further strengthen co-operation for the control and eradication of pests and disease outbreaks, and other emergency cases related to sanitary or phytosanitary measures as well as to assist other Member States to comply with SPS requirements.
3. In implementing the provisions of paragraph 1 of this Article, Member States shall co-ordinate their undertakings with the activities conducted in the regional and multilateral context, with the objectives of avoiding unnecessary duplication and maximising efficiency of efforts of the Member States in this field.
4. Any two (2) Member States may, by mutual agreement, co-operate on adaptation to regional conditions including the concept of pests and disease free areas and areas of low pests or disease prevalence, in accordance with the *SPS Agreement* and relevant international standards, guidelines and recommendations, in order to facilitate trade between the Member States.

CHAPTER 9
TRADE REMEDY MEASURES

Article 86
Safeguard Measures

Each Member State which is a WTO member retains its rights and obligations under Article XIX of GATT 1994, and the *Agreement on Safeguards* or Article 5 of the *Agreement on Agriculture*.

Article 87
Anti-dumping and Countervailing Duties

1. Member States affirm their rights and obligations with respect to each other relating to the application of anti-dumping under Article VI of GATT 1994 and the *Agreement on Implementation of Article VI of General Agreement on Tariffs and Trade 1994* as contained in Annex 1A to the WTO Agreement.

第85条 合
作

1. 各成员国应探索与其他成员国在共同关注的卫生与植物卫生事务上进一步合作、技术援助、协作及信息交流的机会，此举须符合本章目标及《东盟经济共同体蓝图》所载承诺。
2. 成员国应进一步加强合作，以控制和根除病虫害爆发，以及与卫生或植物卫生措施相关的其他紧急情况，并协助其他成员国遵守卫生与植物卫生措施要求。
3. 在实施本条第一款的条款时，成员国应将其行动与区域和多边背景下开展的活动相协调，以避免不必要的重复并最大化成员国在该领域努力的效率为目标。
4. 任何两个（2）成员国可经双方协议，根据SPS协定和相关国际标准、指南和建议，就适应区域条件进行合作，包括无病虫害区域和低病虫害流行区域的概念，以促进成员国之间的贸易。

第九章 贸易救济措施

第86条 保障措施

作为世贸组织成员的每个成员国保留其在1994年关贸总协定第19条、《保障措施协定》或《农业协定第5条》下的权利和义务。

第87条 反倾销和反补贴税

1. 成员国确认彼此之间在适用1994年关贸总协定第6条及WTO协定附件1A所载《1994年关税与贸易总协定第6条执行协定》下反倾销措施方面的权利和义务。

2. Member States affirm their rights and obligations with respect to each other relating to subsidies and countervailing measures under Article XVI of GATT 1994 and the *Agreement on Subsidies and Countervailing Measures* as contained in Annex 1A to the WTO Agreement.

CHAPTER 10
INSTITUTIONAL PROVISIONS

Article 88
Advisory and Consultative Mechanism

The ASEAN Consultations to Solve Trade and Investment Issues (ACT) and the ASEAN Compliance Monitoring Body (ACB) as contained in the *Declaration on ASEAN Concord II (Bali Concord II)* may be invoked to settle disputes that may arise from this Agreement. Any Member State who does not wish to avail of the ACT/ACB may resort to the mechanism provided in the *ASEAN Protocol on Enhanced Dispute Settlement Mechanism*.

Article 89
Dispute Settlement

The *ASEAN Protocol on Enhanced Dispute Settlement Mechanism*, signed on 29 November 2004 in Vientiane, Lao PDR and amendments thereto, shall apply in relation to any dispute arising from, or any difference between Member States concerning the interpretation or application of this Agreement.

Article 90
Institutional Arrangements

1. The ASEAN Economic Ministers (AEM) shall, for the purposes of this Agreement, establish an ASEAN Free Trade Area (AFTA) Council comprising one (1) ministerial-level nominee from each Member State and the Secretary-General of ASEAN. In the performance of its functions, the AFTA Council shall also be supported by the Senior Economic Officials' Meeting (SEOM). In the fulfilment of its functions, the SEOM may establish bodies, as appropriate, to assist them such as the Coordinating Committee on the implementation of ATIGA (CCA). The SEOM, assisted by the CCA, shall ensure the effective implementation of this Agreement and, shall coordinate and be supported by technical bodies and committees under this Agreement.

2. 成员国确认彼此之间在1994年关贸总协定第十六条及WTO协定附件1A所载《补贴与反补贴措施协议》下补贴与反补贴措施方面的权利和义务。

第十章 机构条款

第八十八条 咨询与协商机制

可援引《东盟协调一致宣言II（巴厘协定II）》中规定的东盟解决贸易与投资问题协商机制（ACT）及东盟合规监督机构（ACB）来解决因本协定可能产生的争端。任何不愿采用ACT/ACB机制的成员国，可诉诸《东盟加强争端解决机制议定书》提供的机制。

第八十九条 争端解决

2004年11月29日于老挝万象签署的《东盟加强争端解决机制议定书》及其修正案，适用于因本协定产生的任何争端或成员国之间关于本协定解释或适用的分歧。

第九十条 机构安排

1. 东盟经济部长会议（AEM）应为本协定之目的，设立一个由各成员国一名部长级提名人及东盟秘书长组成的东盟自由贸易区（AFTA）理事会。AFTA理事会在履行其职能时，还应得到东盟经济高官会议（SEOM）的支持。SEOM在履行其职能时，可酌情设立机构予以协助，例如东盟货物贸易协定实施协调委员会（CCA）。SEOM在CCA协助下，应确保本协定的有效实施，并应协调本协定下的技术机构和委员会且获得其支持。

2. Each Member State shall establish a National AFTA Unit, which shall serve a national focal point for the coordination of the implementation of this Agreement.
3. The ASEAN Secretariat shall:
- (a) provide support to the AEM and AFTA Council in supervising, co-ordinating and reviewing the implementation of this Agreement as well as assistance in all related matters; and
 - (b) monitor and regularly report to the AFTA Council on the progress in the implementation of this Agreement.

**CHAPTER 11
FINAL PROVISIONS**

**Article 91
Relation to Other Agreements**

1. Subject to paragraph 2 of this Article, all ASEAN economic agreements that exist before the entry into force of ATIGA shall continue to be valid.
2. Member States shall agree on the list of agreements to be superseded within six (6) months from the date of entry into force and such list shall be administratively annexed to this Agreement and serve as an integral part of this Agreement.
3. In case of inconsistency between this Agreement and any ASEAN economic agreements that are not superseded under paragraph 2 of this Article, this Agreement shall prevail.

**Article 92
Amended or Successor International Agreements**

If any international agreement or a provision therein referred to, or incorporated into, this Agreement, and such agreement or provision is amended, the Member States shall consult on whether it is necessary to amend this Agreement, unless this Agreement provides otherwise.

**Article 93
Annexes, Attachments and Future Instruments**

2. 各成员国应设立一个国家AFTA单位，作为协调本协定实施的国家联络点。
3. 东盟秘书处应：
- (a) 为东盟经济部长会议和东盟自由贸易区理事会在监督、协调和审查本协定实施情况以及所有相关事务的协助方面提供支持；及
 - (b) 监测本协定的实施进展，并定期向东盟自由贸易区理事会报告。

第十一章 最终条款

第九十一条 与其他协议的关系

1. 在本条第二款的约束下，所有在《东盟货物贸易协定》生效前已存在的东盟经济协议应继续有效。
2. 成员国应在《东盟货物贸易协定》生效之日起六（6）个月内商定将被取代的协议清单，该清单应作为本协定的行政附件，并构成本协定的组成部分。
3. 若本协定与未被本条第2款取代的任何东盟经济协议之间存在不一致，应以本协定为准。

第92条 经修订或后续的国际协议

若任何国际协议或其条款被引用或纳入本协定，且该协议或条款发生修订，成员国应协商是否有必要修订本协定，除非本协定另有规定。

第93条 附件、附录及未来文件

- 1. The Annexes and Attachments to this Agreement shall form an integral part of this Agreement.
- 2. Member States may adopt legal instruments in the future pursuant to the provisions of this Agreement. Upon their respective entry into force, such instruments shall form part of this Agreement.

Article 94
Amendments

- 1. The provisions of this Agreement may be modified through amendments mutually agreed upon in writing by the Member States.
- 2. Notwithstanding paragraph 1 of this Article, the Annexes and Attachments to this Agreement may be modified through amendments endorsed by the AFTA Council. The said amendments shall be administratively annexed to this Agreement and serve as an integral part of this Agreement.

Article 95
Review

The AFTA Council or their designated representatives shall meet within one (1) year of the date of entry into force of this Agreement and then every two (2) years or otherwise as appropriate to review this Agreement for the purpose of fulfilling the objective of this Agreement.

Article 96
Entry into Force

- 1. This Agreement shall be signed by the ASEAN Economic Ministers.
- 2. This Agreement shall enter into force, after all Member States have notified or, where necessary, deposited instruments of ratifications with the Secretary-General of ASEAN upon completion of their internal procedures, which shall not take more than one hundred and eighty (180) days after the signing of this Agreement.
- 3. The Secretary-General of ASEAN shall promptly notify all Member States of the notifications or deposit of each instrument of ratification referred to in paragraph 2 of this Article.

Article 97
Reservations

- 1. 本协定的附件和附录应构成本协定的组成部分。
- 2. 成员国可根据本协定的条款在未来通过法律文书。此类文书在各自生效后，将构成本协定的一部分。

第九十四条
修正案

- 1. 本协定的条款可通过成员国书面共同商定的修正案进行修改。
- 2. 尽管有本条第一款规定，本协定的附件及附录可通过东盟自由贸易区理事会批准的修正案进行修改。所述修正案应作为行政附录附于本协定，并构成本协定的组成部分。

第九十五条
审议

东盟自由贸易区理事会或其指定代表应在本协定生效之日起一年内召开会议，之后每两年或视情况适时召开会议，以审议本协定，旨在实现本协议定的目标。

第九十六条 生效

- 1. 本协议应由东盟经济部长签署。
- 2. 本协议应在所有成员国完成内部程序后（该程序不得超过本协议签署后一百八十（180）个日历日），向东盟秘书长提交通知或必要时提交批准书，随即生效。
- 3. 东盟秘书长应及时向所有成员国通报本条第二款所述各项批准书的通知或提交情况。

第九十七条
保留条款

No reservations shall be made with respect to any of the provisions of this Agreement.

Article 98
Depositary

This Agreement shall be deposited with the Secretary-General of ASEAN who shall promptly furnish a certified copy thereof to each Member State.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto by their respective Governments, have signed the ASEAN Trade in Goods Agreement.

DONE at Cha-am, Thailand, this Twenty Sixth Day of February in the Year Two Thousand and Nine, in a single original copy in the English language.

For Brunei Darussalam:

LIM JOCK SENG
Second Minister of Foreign Affairs and Trade

For the Kingdom of Cambodia:

CHAM PRASIDH
Senior Minister and Minister of Commerce

For the Republic of Indonesia:

MARI ELKA PANGESTU
Minister of Trade

不得对本协定的任何条款提出保留。

第98条
保管人

本协定应交由东盟秘书长保管，秘书长应立即向各成员国提供经核证的副本。

兹此证明，下列签署人经各自政府正式授权，已签署《东盟货物贸易协定》。

本协定于2009年2月26日在泰国差安签署，以英语单一正本作成。

文莱达鲁萨兰国代表：

林玉成 外交与贸易第二部长

柬埔寨王国代表：

占蒲拉西
Senior Minister and Minister of Commerce

印度尼西亚共和国代表：

玛丽·埃尔卡·潘格斯图 贸易部长

For the Lao People’s Democratic Republic:

NAM VIYAKETH
Minister of Industry and Commerce

For Malaysia:

MUHYIDDIN BIN MOHAMMAD YASSIN
Minister of International Trade and Industry

For the Union of Myanmar:

U SOE THA
Minister for National Planning and Economic Development

For the Republic of the Philippines:

PETER B. FAVILA
Secretary of Trade and Industry

For the Republic of Singapore:

LIM HNG KIANG
Minister for Trade and Industry

老挝人民民主共和国代表:

南·维雅吉 工业和商业部长

马来西亚代表:

穆希丁·宾·穆罕默德·亚辛 国际贸易和工业部长

缅甸联邦代表:

吴梭达 国家计划与经济发展部长

菲律宾共和国代表:

彼得·B·法维拉 贸易和工业部长

代表新加坡共和国:

林勋强 贸易和工业部长

For the Kingdom of Thailand:

PORNTIVA NAKASAI
Minister of Commerce

For the Socialist Republic of Viet Nam:

VU HUY HOANG
Minister of Industry and Trade

泰王国代表：

蓬蒂瓦·纳卡赛商业部
长

越南社会主义共和国代表：

武辉煌 工商部长