

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规定。
2. 在履行本协定项下义务和承诺时, 各成员国应尽力确保其领土内中央、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, 成员国应于2010年对东盟6¹ 之间贸易的所有产品取消进口关税, 并于2015年(可延至2018年)对柬老缅越²取消进口关税。
2. 各成员国应按照以下方式削减和/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附表A所列产品的进口关税, 应根据其中列出的时间表, 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《电子东盟框架协议》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) 产品的进口关税均为零 (0%), 但列入东盟框架协议议定书所附负面清单的产品除外《东盟优先领域一体化框架协议》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到2009年1月1日为止;
- (iii) 对于柬埔寨, 至少百分之八十的关税税目进口关税等于或低于百分之五 (5%), 截至2009年1月1日; 且
- (iv) 柬老缅越部分产品的进口关税, 不超过关税税目的百分之七 (7%), 应在2018年前取消。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CLMV成员国对附表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 (3) 个阶段于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年取消; 根据其中所列减让表;
- (d) 所列未加工农产品的进口关税由各成员国根据其附表D自主决定应削减或取消至零到百分之五 (0-5%), 东盟六国于2010年; 越南于2013年; 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；柬埔寨为2017年，均按照其中规定的减让表执行。尽管如此，越南对糖类产品的进口关税应于2010年降至零至百分之五（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，其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，因第8条所述原因，不适用进口关税减让或取消；(i) 进口关税的减让和取消应于每年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，应在东盟六国本协定生效前完成，

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

并在柬老缅越本协定生效后六(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运往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关税配额：
 - (a) 泰国应分三(3)个阶段取消，分别于2008年1月1日、2009年和2010年完成；(b) 越南应分三(3)个阶段取消，分别于2013年1月1日、2014年和2015年完成，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)日内（东盟六国）或六(6)个月内（柬老缅越），根据其法律法规颁布法律法令，以落实第19条承诺的关税减让表。(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(3)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淘汰，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%）且满足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 临时修改或中止优惠

- 1. 在第10条、第24条和第86条未涵盖的特殊情况下，若某成员国在履行其关税承诺时遭遇不可预见的困难，该成员国可临时修改或中止其根据第19条制定的减让表中包含的优惠。
- 2. 拟援引本条第1款规定的成员国（以下简称“申请成员国”），应至少在临时修改或中止优惠生效前一百八十（180）天，将此类临时修改或中止优惠的书面通知提交东盟自由贸易区（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，应在申请成员国通知临时修改或中止优惠后九十（90）天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，

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.

申请成员国应保持互惠互利减让的水平，该水平不得低于此类谈判前本协定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。

5. 申请成员国应在拟实施临时修改或中止优惠至少四十五（45）天前，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中止优惠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）天内作出批准或提出建议。

8. 若导致申请临时修改或中止优惠的情况不复存在，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。恢复关税减让或终止中止措施后，申请成员国应按照若无延迟或中止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自东盟进口此类产品总进口量的显著份额（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拥有“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申请成员国实施其优惠修改或暂停措施后三十（30）天内（但不超过九十（90）天）自由采取行动，对申请成员国修改或暂停实质上相当的优惠。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）以提高产量，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，包括运费和保险费直至进口国的进口口岸或地点。估价应按照1994年关贸总协定第七条及WTO协定附件1A所含《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费用。估价应按照1994年关贸总协定第七条及WTO协定附件1A所含《关于实施1994年关贸总协定第七条的协议》进行；