

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旨在确保贸易便利化措施的有效实施。为此，成员国应在本协议生效后六（6）个月内商定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第一款规定的定期评估结果进行审议。东盟贸易便利化工作计划、东盟贸易便利化框架及其任何修订应作为本协议的行政附件，并构成本协议的组成部分。

第四十九条 东盟单一窗口的建立

成员国应采取必要措施，根据《建立和实施东盟单一窗口的协议》及《建立和实施东盟单一窗口的议定书》的规定，建立并运营各自的国家单一窗口和东盟单一窗口。

第五十条 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协调委员会的协助下，应作为主要协调者，与负责实施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) 确保成员国海关法实施的可预测性、一致性和透明度；(b) 促进海关程序的高效经济管理及货物快速通关；(c) 尽可能简化和统一海关程序与实践；(d) 推动海关当局间的合作。

第52条
定义

就本章而言：

- (a) 授权经济运营商 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）的参与货物国际流动任一环节的当事方；(b) 海关监管 指海关当局为保障成员国海关法合规而实施的措施；(c) 海关程序 指各成员国海关当局对受海关法管辖货物实施的处理方式；(d) 海关估价协定 指作为WTO协定附件1A组成部分的《1994年关税与贸易总协定》第七条实施协议；(e) 退税 指依据退税程序退还的进口关税和税款金额；(f) 退税程序 指当货物出口时，针对该货物或其包含材料或生产耗用材料已征收进口关税和税款予以（全部或部分）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 指相关当事人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，并提供海关当局要求的申请所需细节；

(h) 退还指全部或部分返还已缴纳的货物关税和税款，以及在未缴纳税款情况下全部或部分免除关税和税款；(i) 担保指确保海关当局满意某项海关义务将得到履行的保证；(j) 临时进口指海关程序，

根据该程序，某些货物可在全部或部分免除进口关税和税款的条件下进入关境；此类货物必须为特定目的进口，并须在规定期限内再出口，且除因使用导致的正常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与实践具有可预测性、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上述目标。
- 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与海关相关的国际组织的标准及建议做法。

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完税价格，《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估价货物时的行政程序与实践做法。

第58条 信息技术的应用

成员国在适用情况下，应基于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 对于柬埔寨，《海关估价协定》应根据《柬埔寨王国加入世界贸易组织的议定书》条款规定实施，并作必要修改后适用。

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，以促进知情合规和海关监管效率。
- 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、退税和担保

- 1. 关于退还申请的决策应尽快作出，并以书面形式通知相关人士；超额征收款项的退还应在核实申请后尽快执行。
- 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)项所述人员提出的关税分类、适用《海关估价协定》原则所产生的问题和/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，各成员国应制定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其他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；以及(e) 规定应根据各成员国各自法律、法规或行政决定中规定的期限，迅速向申请人签发预先裁定。
3. 若未在本条第2款(c)项规定的时间内提供所要求的附加信息，成员国可拒绝预先裁定请求。
4. 在符合本条第1款和第5款规定且预先裁定可用的前提下，各成员国应将预先裁定适用于裁定所述货物自裁定之日起三年（3）年内进口至其领土的所有进口行为，或该成员国相关法律、法规或行政决定规定的其他期限。
5. 若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议的变化、或裁定所依据的重要事实或情况发生变更，则可修改或撤销该预先裁定。
6. 如进口商主张进口货物的待遇应受预先裁定约束，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临时进口货物的流动。

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可执行的所有法规和规章条款以及任何海关行政程序，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根据本章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户的法律；
- (c) 妨碍执法；或(d) 损害合法商业利益，其中可能包括特定企业（无论公有或私有）的竞争地位。

2. 若某成员国根据本章向另一成员国提供信息并将该信息指定为机密，接收信息的成员国应保持信息的机密性，仅将信息用于提供信息的成员国所指定的目的，且未经提供信息的成员国书面特别许可不得披露该信息。

第69条 审查和上诉

1. 各成员国应确保其领土内任何因与本协议相关的海关决定而受到侵害的个人，有权根据成员国法律，在作出该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构和/或对行政审查最终决定进行司法审查的机构进行审查。

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 实施和机构安排

东盟海关总署署长在海关工作机构的支持下，应负责实施本章及本协议中与海关相关的其他条款。

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规定，以确保这些规定不会对建立东盟单一市场和生产基地的贸易造成不必要的障碍，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

本章中使用的关于标准化和合格评定的一般术语具有《东盟相互认可安排框架协议》和相关东盟部门相互认可安排中引用的国际标准化组织（ISO）和国际电工委员会（IEC）发布的ISO/IEC指南2及ISO/IEC 17000适当版本中所载定义的含义。

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。