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**SINGAPORE  
CUSTOMS**

Circular No: 05/2026

13 Feb 2026  
(updated 23 Jun 2026)

Traders and Declaring Agents

Dear Sir/Madam

**IMPLEMENTATION OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS (ASEAN) AUTHORISED ECONOMIC OPERATOR (AEO) MUTUAL RECOGNITION ARRANGEMENT (MRA)**

We are pleased to inform you that with effect from **30 Jun 2026**, Viet Nam will be participating in the ASEAN AEO Mutual Recognition Arrangement (AAMRA). The remaining ASEAN Member State (AMS) – Timor Leste – is working towards implementing the AAMRA, with implementation dates to be announced.

- 2 For reference, the AAMRA became operational progressively across ASEAN as follows:
- a) 1 August 2024 - Brunei Darussalam, Malaysia and Singapore
  - b) 19 August 2024 – Thailand
  - c) 1 October 2024 – Indonesia
  - d) 28 February 2025 – Philippines
  - e) 20 February 2026 – Cambodia, Lao PDR and Myanmar
  - f) 30 June 2026 – Viet Nam

3 Under this MRA, companies certified under Singapore Customs' Secure Trade Partnership-Plus (STP-Plus) programme can benefit from facilitated clearance for their goods exported to Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, the Philippines, Thailand and Viet Nam. Likewise, companies accredited under these AMS' AEO programmes will enjoy similar facilitated clearance on their goods exported to Singapore.

**STP-Plus Companies Exporting to or Importing from the Nine AMS**

4 For STP-Plus companies who are exporting to or importing from Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, the Philippines, Thailand and Viet Nam, please provide your STP code to your business partner(s) in these countries to be declared in the export

or import declaration submitted to respective countries' Customs administration. Your business partner(s) in these countries need not be AEO accredited.

### **Singapore Companies Exporting to or Importing from ASEAN AEO Companies**

5 For Singapore companies who are exporting to or importing from ASEAN AEO companies in Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, the Philippines, Thailand and Viet Nam, please obtain your business partner's AEO code and declare it in your TradeNet export or import permit declaration in the following manner:

<b>Declaration Field</b>	<b>Information to be declared</b>
Customs Procedure Code (CPC)	AEO
Processing Code 1 (PC1)	Either BN, ID, KH, LA, MM, MY, PH, TH, or VN
Processing Code 2 (PC2)	Refer to <b><i>Annex A</i></b> for the PC2 format of each AMS


6 STP-Plus companies exporting to or importing from ASEAN AEO companies may declare both their STP code and their business partner's AEO code in their TradeNet permit declarations.

### **Domestic Facilitated Clearance for STP-Plus and STP Importers and Exporters**

7 To enjoy a higher level of facilitated clearance in Singapore, STP-Plus and STP importers and exporters are reminded to declare their STP code in the TradeNet import and export declarations as illustrated below.

The STP Code comes in the following format:

**AEOSGXXXXXXXXXXXX**



<b>Declaration Field</b>	<b>Information to be declared</b>
Customs Procedure Code (CPC)	AEO
Processing Code 1 (PC1)	SG
Processing Code 2 (PC2)	XXXXXXXXXXXX



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### **Clarifications**

8 If you require further clarifications, please email your enquiries to us at [customs\\_schemes@customs.gov.sg](mailto:customs_schemes@customs.gov.sg).

Yours faithfully

Lim Guan Cheong  
Head Schemes & Licence Management  
*for* Director-General of Customs  
Singapore Customs

*(This is a computer-generated circular. No signature is required.)*

We hope that this circular has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this circular at [customs\\_schemes@customs.gov.sg](mailto:customs_schemes@customs.gov.sg)

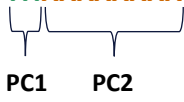




**ANNEX A**

Please note the specific Processing Code 1 (PC1) and Processing Code 2 (PC2) of each AMS below:

AMS	AMS AEO Code Format	AMS AEO Code Format in TradeNet
Brunei Darussalam (BN)	SLMSBN-XXXXXX-XXX	SLMSBNXXXXXXXXXX PC1 PC2 <i>PC2 for Brunei is exclusive of the hyphens (-).</i>
Cambodia (KH)	AEOKHXXXXXXXX	AEOKHXXXXXXXX PC1 PC2
Indonesia (ID)	AEOIDXXXXXXXXXX	AEOIDXXXXXXXXXX PC1 PC2
Lao PDR (LA)	LAAEOXXXXXXXXXXXXXXXXXXXX	LAAEOXXXXXXXXXXXXXXXXXXXX PC1 PC2
Malaysia (MY)	MYXXXXXXXXXXXX	MYXXXXXXXXXXXX PC1 PC2
Myanmar (MM)	MMAEOXXXXXXXX	MMAEOXXXXXXXX PC1 PC2
Philippines (PH)	XXXX-AEO-L2- XXX	XXXXAEO L2XXX PC2



AMS	AMS AEO Code Format	AMS AEO Code Format in TradeNet
		<p>PC1 for the Philippines is <b>PH</b></p> <p>PC2 for the Philippines is exclusive of the hyphens (-).</p>
<p><b>Thailand (TH)</b></p>	<p><b>THXXXXXXXX</b></p>	<p><b>THXXXXXXXX</b></p>  <p><b>PC1    PC2</b></p>
<p><b>Viet Nam (VN)</b></p>	<p><b>AEOVNXXXXXXXXXX (15 Characters)</b></p> <p><b>OR</b></p> <p><b>AEOVNXXXXXXXXXXXXXX (18 Characters)</b></p>	<p><b>AEOVNXXXXXXXXXX</b></p>  <p><b>PC1    PC2</b></p> <p><b>AEOVNXXXXXXXXXXXXXX</b></p>  <p><b>PC1    PC2</b></p>



**UPDATE OF CIRCULAR BY SINGAPORE CUSTOMS**

<b>Circular No. 05/2026: IMPLEMENTATION OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS (ASEAN) AUTHORISED ECONOMIC OPERATOR (AEO) MUTUAL RECOGNITION ARRANGEMENT (MRA) (dated 13 Feb 2026)</b>			
Paragraph	Current Details	Updated Details	Date of Update
Update to add: 1) The implementation of AAMRA by Viet Nam on 30 Jun 2026; and 2) The 'Processing Codes' to be declared in TradeNet import/export permit declarations for Viet Nam.			
1	We are pleased to inform you that with effect from <b>20 February 2026</b> , Cambodia, Lao PDR and Myanmar will be participating in the ASEAN AEO Mutual Recognition Arrangement (AAMRA). The remaining two ASEAN Member States (AMS) – Timor Leste and Viet Nam - are working towards implementing the AAMRA, with implementation dates to be announced.	We are pleased to inform you that with effect from <b>30 Jun 2026</b> , Viet Nam will be participating in the ASEAN AEO Mutual Recognition Arrangement (AAMRA). The remaining ASEAN Member State (AMS) – Timor Leste – is working towards implementing the AAMRA, with implementation dates to be announced.	23 Jun 2026
2	2 For reference, the AAMRA became operational progressively across ASEAN as follows:  a) 1 August 2024 - Brunei Darussalam, Malaysia and Singapore  b) 19 August 2024 – Thailand  c) 1 October 2024 – Indonesia  d) 28 February 2025 – Philippines	2 For reference, the AAMRA became operational progressively across ASEAN as follows:  a) 1 August 2024 - Brunei Darussalam, Malaysia and Singapore  b) 19 August 2024 – Thailand  c) 1 October 2024 – Indonesia  d) 28 February 2025 – Philippines	23 Jun 2026



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	e) 20 February 2026 – Cambodia, Lao PDR and Myanmar	e) 20 February 2026 – Cambodia, Lao PDR and Myanmar  f) 30 Jun 2026 – Viet Nam	
3	3 Under this MRA, companies certified under Singapore Customs' Secure Trade Partnership-Plus (STP-Plus) programme can benefit from facilitated clearance for their goods exported to Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, the Philippines, and Thailand. Likewise, companies accredited under these AMS' AEO programmes will enjoy similar facilitated clearance on their goods exported to Singapore.	3 Under this MRA, companies certified under Singapore Customs' Secure Trade Partnership-Plus (STP-Plus) programme can benefit from facilitated clearance for their goods exported to Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, the Philippines, Thailand and Viet Nam. Likewise, companies accredited under these AMS' AEO programmes will enjoy similar facilitated clearance on their goods exported to Singapore.	23 Jun 2026
4	<b><u>STP-Plus Companies Exporting to or Importing from the Eight AMS</u></b>  4 For STP-Plus companies who are exporting to or importing from Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, the Philippines, and Thailand, please provide your STP code to your business partner(s) in these countries to be declared in the export or import declaration submitted to respective countries' Customs administration. Your business partner(s) in these countries need not be AEO accredited.	<b><u>STP-Plus Companies Exporting to or Importing from the Nine AMS</u></b>  4 For STP-Plus companies who are exporting to or importing from Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, the Philippines, Thailand and Viet Nam, please provide your STP code to your business partner(s) in these countries to be declared in the export or import declaration submitted to respective countries' Customs administration. Your business partner(s) in these countries need not be AEO accredited.	23 Jun 2026



5	<p><b><u>Singapore Companies Exporting to or Importing from ASEAN AEO Companies</u></b></p> <p>5 For Singapore companies who are exporting to or importing from ASEAN AEO companies in Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, the Philippines, and Thailand, please obtain your business partner's AEO code and declare it in your TradeNet export or import permit declaration in the following manner:</p> <table border="1" data-bbox="365 624 1144 874"> <thead> <tr> <th>Declaration Field</th> <th>Information to be declared</th> </tr> </thead> <tbody> <tr> <td>Customs Procedure Code (CPC)</td> <td>AEO</td> </tr> <tr> <td>Processing Code 1 (PC1)</td> <td>Either BN, ID, KH, LA, MM, MY, PH, or TH</td> </tr> <tr> <td>Processing Code 2 (PC2)</td> <td>Refer to <b><u>Annex A</u></b> for the PC2 format of each AMS</td> </tr> </tbody> </table>	Declaration Field	Information to be declared	Customs Procedure Code (CPC)	AEO	Processing Code 1 (PC1)	Either BN, ID, KH, LA, MM, MY, PH, or TH	Processing Code 2 (PC2)	Refer to <b><u>Annex A</u></b> for the PC2 format of each AMS	<p><b><u>Singapore Companies Exporting to or Importing from ASEAN AEO Companies</u></b></p> <p>5 For Singapore companies who are exporting to or importing from ASEAN AEO companies in Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, the Philippines, Thailand and Viet Nam, please obtain your business partner's AEO code and declare it in your TradeNet export or import permit declaration in the following manner:</p> <table border="1" data-bbox="1176 624 1944 874"> <thead> <tr> <th>Declaration Field</th> <th>Information to be declared</th> </tr> </thead> <tbody> <tr> <td>Customs Procedure Code (CPC)</td> <td>AEO</td> </tr> <tr> <td>Processing Code 1 (PC1)</td> <td>Either BN, ID, KH, LA, MM, MY, PH, TH, or VN</td> </tr> <tr> <td>Processing Code 2 (PC2)</td> <td>Refer to <b><u>Annex A</u></b> for the PC2 format of each AMS</td> </tr> </tbody> </table>	Declaration Field	Information to be declared	Customs Procedure Code (CPC)	AEO	Processing Code 1 (PC1)	Either BN, ID, KH, LA, MM, MY, PH, TH, or VN	Processing Code 2 (PC2)	Refer to <b><u>Annex A</u></b> for the PC2 format of each AMS	23 Jun 2026
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6	<b><u>N/A</u></b>	<table border="1" data-bbox="1176 954 1890 1129"> <tr> <td data-bbox="1176 954 1288 1002">Viet Nam (VN)</td> <td data-bbox="1288 954 1579 1002">AEOVNXXXXXXXXXXXX (15 Characters)</td> <td data-bbox="1579 954 1890 1034"> </td> </tr> <tr> <td data-bbox="1176 1002 1288 1050">OR</td> <td data-bbox="1288 1002 1579 1050">AEOVNXXXXXXXXXXXXXXX (18 Characters)</td> <td data-bbox="1579 1002 1890 1082"> </td> </tr> </table>	Viet Nam (VN)	AEOVNXXXXXXXXXXXX (15 Characters)		OR	AEOVNXXXXXXXXXXXXXXX (18 Characters)		23 Jun 2026										
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