

**GUIDELINE FOR THE SUBMISSION OF
IMPORT OR EXPORT DECLARATIONS FOR THE IMPLEMENTATION OF THE ASEAN
AUTHORISED ECONOMIC OPERATOR MUTUAL RECOGNITION ARRANGEMENT
(AAMRA)**

I. INTRODUCTION

The ten ASEAN Member States (AMS) signed the AAMRA on **19 September 2023** to implement it on a pathfinder basis, with the aim to enhance trade by reducing regulatory burden and facilitate the movement of goods within ASEAN. Initial implementation commenced on 1 August 2024 among Brunei Darussalam, Malaysia, and Singapore, followed by Thailand (19 August 2024), Indonesia (1 October 2024), and the Philippines (28 February 2025), Cambodia and Lao PDR joined the implementation on 20 February 2026, and Viet Nam (30 June 2026¹).

The following general and country-specific guidelines are consolidated to furnish respective AMS' certified Authorised Economic Operator (AEO) companies with the essential steps and requirements for submitting inward or outward declarations to respective countries' customs administrations, to enable them to enjoy the MRA benefits provided under the AAMRA.

II. GENERAL GUIDELINE FOR AMS' AEO COMPANIES

AEO codes issued to AEOs by their respective AMS customs administrations are used to identify AEO cargoes.

AEO companies exporting to or importing from the participating AMS - should share their specific AEO code with their business partner(s) in the participating importing AMS, for the AEO cargoes to be identified and granted the faster cargo clearance MRA benefits. The business partner(s) in the importing participating countries need not be AEO accredited.

III. PARTICIPATING AMS' AEO CODES

Respective participating AMS have different AEO coding formats. Please see details below:

ASEAN Member State	AEO Code Format
Brunei Darussalam	SLMSBN-XXXXXX-XXX Example: SLMSBN-201811-001
Cambodia	AEOKHXXXXXXXX Example: AEOKH2025008
Indonesia	AEOIDXXXXXXXXXX Example: AEOID123452024

¹ Viet Nam (31 March 2026 for AEOs and 30 June 2026 for all traders).

ASEAN Member State	AEO Code Format
Lao PDR	LAAEO2025001 Example: LAAEO2025001
Malaysia	MY-X0000X000000 Example: MYK0022H140002
The Philippines	XXXX-AEO-L2-XXX Example: 2024-AEO-L2-003
Singapore	AEOSGXXXXXXXXXXXXX Example: AEOSG30082012001U
Thailand	THXXXXXXXXXX Example: THIE560012
Viet Nam	AEOVNXXXXXXXXXXXXX (15 digits) or AEOVNXXXXXXXXXXXXXXX (18 digits) Example: AEOVN0101225306

IV. PARTICIPATING AMS' AEO IMPORT AND EXPORT DECLARATION PROCEDURES

1) Guideline for Brunei Darussalam Companies

Companies in Brunei Darussalam who will be importing from or exporting to AMS' AEO companies are required to submit AAMRA Declaration which can be found in the Declaration Information. Companies can select "AAMRA" from the drop-down field.

Import Declaration:

Header

*Indicates Mandatory Field

Declaration Information

Type of Declaration:* Import

Customs Procedure:* Import

Declaration Draft Number: - Auto Generated -

Mode of Transport:* SELECT

Country of Shipment:* SELECT

Country of Destination:* Brunei Darussalam

Place of Discharge:* [] ? []

Port of Entry: [] ? []

Clearance Station:* SELECT

Nature of Transaction: []

Remarks: []

SLMS/AAMRA Type: AAMRA

Companies would need to obtain their business partner's AEO code and to search that AEO code under Consignor/Consignee Registration details.

Consignor/Consignee

Note : Provide correct consignee email id for receiving mail notifications on arrival of goods

Consignor Company Registration Number: SLMSBN-122023-100001 ? Same as Exporter

Consignor Company Name: AEO Company (BN)

Consignee Company Registration Number: AC02122023 ? Same as Importer

Consignee Company Name: AEO Consignee

Consignee Email Id: []

PREVIOUS SAVE SUBMIT CANCEL SAVE & NEXT

2) Guideline for Cambodia Companies

The Importer importing goods from other AMS' AEO companies to Cambodia should indicate the exporter's AEO identification in fieldset number 2 (Exporter/Consignor):

- ACR Type: AAMRA
- ACR Reference: XXXXXXXXXXXXXXXXXX (Exporter's AEO Number)*

Please see example below:

2 Exporter/Consignor	No. _____
ABC MANUFACTURING CO., LTD	
NO. 25, XML BLVD, QUARTER, DISTRICT, CITY, COUNTRY	
_____	_____
AAMRA	XXXXXXXXXXXXXXXXXXXX

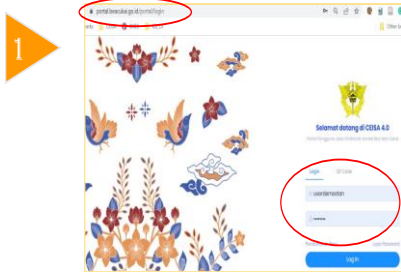
For Cambodia companies who are importing from participating AMS' AEO companies, please obtain your business partner's AEO code and declare it in your import declaration in the following manner:

ASEAN Member State	AEO-MRA Code
Brunei Darussalam	SLMSBN-XXXXXX-XXX
Indonesia	AEOIDXXXXXXXXXX
Lao PDR	LAAEOXXXXXXXXXX
Malaysia	MYXXXXXXXXXXXXXX
Myanmar	MMAEOXXXXXXXXXX
Philippines	XXXX-AEO-L2-XXX
Singapore	AEOSGXXXXXXXXXXXX
Thailand	THXXXXXXXXXX
Viet Nam	AEOVNXXXXXXXXXXXX or AEOVNXXXXXXXXXXXXXXX

3) Guideline for Indonesia Companies

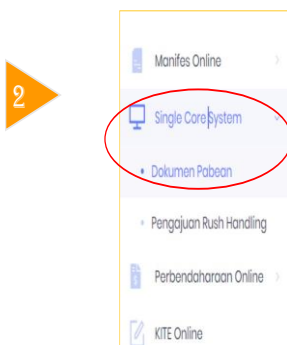
The importer importing goods from AEO companies in other AMS to Indonesia should fill in the AEO identification code and AEO authorisation date in the import declaration using facility code **451**, with the detailed procedures as follows:

Procedures for Completing AEO Authorization Number and Date on the CEISA 4.0 (Web -Based Portal) (1)



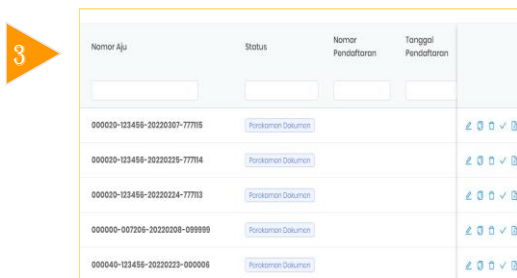
Access the CEISA 4.0 portal via portal.beacukai.go.id

Log in using the user ID and password you possess

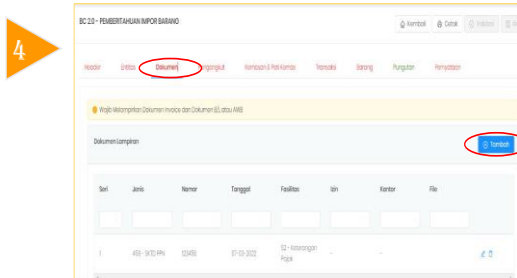


Select menu: "Single Core System > Dokumen Pabean (Customs Documents)"

Procedures for Completing AEO Authorization Number and Date on the CEISA 4.0 (Web -Based Portal) (1)



Choose the "Customs declaration number to be recorded or modified"



Select the "tab dokumen (document tab)" then click the "tombol tambah (add button)"

Procedures for Completing AEO Authorization Number and Date on the CEISA 4.0 (Web -Based Portal) (3)

Dokumen Lampiran

Seri

2

Jenis Dokumen

451 - NOMOR REGISTRASI AEO

Nomor Dokumen

KRAE0110028

Tanggal

31-12-2020

Batal Simpan

3

For document type, select code “**451 – Nomor Registrasi AEO (AEO Registration Number)**”

4

Fill in the document number with the “**AEO identification code received from suppliers in ASEAN countries**”.

5

Fill in the date with the “**authorization date received from suppliers in ASEAN countries**”.

6

Then click “**simpan (save)**”

Note: Please refer to section III (Participating Ready AMS’ AEO Code) above for AEO code format to be filled in the import declaration.

4) Guideline for Lao PDR Companies

For Lao PDR companies who are importing from participating AMS' AEO companies, please obtain your business partner's AEO code and declare it in your import declaration in the following manner:

ASEAN Member State	AEO-MRA Code
Brunei Darussalam	SLMSBN-XXXXXX-XXX
Cambodia	AEOKHXXXXXXXX
Indonesia	AEOIDXXXXXXXXXX
Malaysia	MYXXXXXXXXXXXX
Myanmar	MMAEOXXXXXXXX
Philippines	XXXX-AEO-L2-XXX
Singapore	AEOSGXXXXXXXXXXXX
Thailand	THXXXXXXXX
Viet Nam	AEOVNXXXXXXXXXX or AEOVNXXXXXXXXXXXX

5) Guideline for Malaysia Companies

When declaring the AEO import or export permit declarations, companies in Malaysia would need to use the RMCD's AEO coding format as required by the AEO system as shown below:

ASEAN Member State	AEO Code Format	AEO Code to be declared in Malaysia's AEO System
Brunei Darussalam	SLMSBN-XXXXXX-XXX	BN SLMSBN-XXXXXX-XXX <i>Add prefix "BN"</i>
Cambodia	AEOKHXXXXXXXX	MRA Number – 17 Characters or less (exclude Country Code), but KH (AEOKHXXXXXXXX) now 12 Characters. MY suggest for using 17 Characters exclude Country Code (KH). KH AEOKHXXXXXXXX 0YY <i>Add prefix "KH", and "0" "last 2 digit of the year (YY) certified as AEO (e.g. 14, 19, 20)"</i>

Indonesia	AEOIDXXXXXXXXXX	<p>IDAEOIDXXXXXXXXXX</p> <p>Add prefix "ID"</p>
Lao PDR	LAAEOXXXXXXXXXX	<p>MRA Number – 17 Characters or less (exclude Country Code), but LA (LAAEOXXXXXXXXXX) now 12 Characters.</p> <p>MY suggest for using 14 Characters exclude Country Code (LA):</p> <p>LALAAEOXXXXXXXXXXYY</p> <p>Add prefix "LA", and "last 2 digit of the year (YY) certified as AEO (e.g. 14, 19, 20)"</p>
Myanmar	MMAEOXXXXXXXXXX	<p>MRA Number – 17 Characters or less (exclude Country Code), but MM (MMAEOXXXXXXXXXX) now 13 Characters.</p> <p>MY suggest for using 17 Characters exclude Country Code (MM).</p> <p>MMMMAEOXXXXXXXXXXYY</p> <p>Add prefix "MM" and "last 2 digit of the year (YY) certified as AEO (e.g. 14, 19, 20)"</p>
Philippines	XXXX-AEO-L2-XXX	<p>PHXXXX-AEO-L2-XXX</p> <p>Add prefix "PH".</p>
Singapore	AEOSGXXXXXXXXXXXXXX	<p>SGAEOSGXXXXXXXXXXXXXX</p> <p>Add prefix "SG"</p>
Thailand	THXXXXXXXXXX	<p>THTHXXXXXXXXXXYY</p> <p>Add prefix "TH"</p> <p>Add suffix "YY": Last 2-digit of the year certified as AEO (e.g. 14, 19, 20)</p>
Viet Nam	AEOVNXXXXXXXXXXXXX or AEOVNXXXXXXXXXXXXXX	<p>MRA Number – 17 Characters or less (exclude Country Code), but AA (AEOAXXXXXXXXXXXXX) now 15 or 18 characters.</p> <p>MY suggest for using 17 Characters exclude Country Code (VN).</p> <p>VNAEOXXXXXXXXXXXXX or</p>

		VNAEOXXXXXXXXXXXXXXXXX Add prefix "VN"
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Import Declaration:

This approach is only suitable for non-AEO importers in Malaysia, as AEOs already receive benefits through the AEO System.

- i. Customs brokers will access the front-end system to complete the import declaration. To add the MRA code, they'll need to select "Supporting Document."

K1 / 2019MRA01A

CODE	DESCRIPTION	CUSTOMS STATION	REF. NO.	DATE TYPE	DATE
1 MRA	Mutual Recognition Arrangement		JP60108010031860000	Expired	22/12/2019

Select Supporting Document Tap to capture the MRA Reference Details

Code: MRA Mutual Recognition Arrangement
 Customs Station:
 Reference No.: JP60108010031860000
 Date Type: Expired
 Date: 03/12/2020

ii. Choose MRA Code and key in the MRA Reference No.

Capturing the MRA-AEO Reference No. as Supporting Document during declaration data entry (Sample)

The screenshot shows a data entry form with the following fields and values:

- Code:** MRA (Selected from a dropdown menu labeled 'Mutual Recognition Arrangement')
- Customs Station:** (Empty)
- Reference No.:** JP60108010031860000
- Date Type:** Expired
- Date:** 03/12/2020

Callout boxes indicate: 'Select MRA code' pointing to the 'MRA' selection, and 'Capture the MRA Reference No.' pointing to the 'Reference No.' field.

iii. MRA Reference Number Validation and Customs Information System (CIS)/ Sistem Maklumat Kastam (SMK) Error Code

MRA Reference No. captured must be a valid reference no., as SMK will validate the accuracy and validity status of the reference no.

1. If the ***MRA Reference No. does not exist***, SMK will issue an error code **CUSERR Code AG1 – MRA Code Invalid**
2. If the ***MRA Reference No. is "Suspended/Withdrawal/Revoked"***, SMK will issue an error code **CUSERR Code AG2 – MRA Status Invalid**

Note:

The MRA Reference No. is the responsibility of both exporter from the exporting country and consignee from importing country.

6) Guideline for Myanmar Companies

Companies in Myanmar who will be Importing from or exporting to are required to submit AAMRA Declaration which can be found in MACCS IDA/EDA; Import/Export Declaration information. Companies need to put AAMRA Code in Consignor/Consignee box.

For Import Declaration:

MACCS IDA : Import declaration information (Call up)

File(E) Edit(E) View(V) Service(U)

Input Message ID

Attached file

Name	Size
------	------

Input item guide

Service message

Code	Contents	Solution	Item ID
------	----------	----------	---------

Subject

Common Detail Customs

Declaration No. []

Type of import* [] Category of cargo [] Nature of transaction* []

Type of importer [] Mode of transport* []

Customs station [] Section [] Expected declaration date []

Importer []

Address []

Postcode [] Telephone []

Customs warehouse [] Planned declarant []

Consignor []

Address []

Postcode [] Country []

B/L (AWB) No. []

MAWB No. [] Packages []

Gross weight [] Net weight []

Marks and Nos. []

Voyage No. [] Conveyance []

Arrival date []

Unloading location [] Loading location []

Total containers [] Container cargo [] Inform to customs* []

OGA TEST [] After release order []

Import license/approval

(01)	[]	(02)	[]	(03)	[]
(04)	[]	(05)	[]	(06)	[]
(07)	[]	(08)	[]	(09)	[]
(10)	[]	(11)	[]	(12)	[]

Invoice type* []

Electronic invoice No. [] Invoice No. []

Invoice price []

Freight []

0 / 0

For Export Declaration:

For Myanmar companies who are importing from participating AMS' AEO companies, please obtain your business partner's AEO code and declare it in your import declaration in the following manner:

ASEAN Member State	AEO Code Format	AEO Code to be declared in Myanmar's AEO System
Brunei Darussalam	SLMSBN-XXXXXX-XXX (for example) SLMSBN-201811-001	AEOBNXXXXXXXX Replace "SLMS" with "AEO" and remove hyphens and the 15 th character number AEOBN20181101
Cambodia	AEOKHXXXXXXXX (for example) AEOKH2023001	AEOKH0XXXXXXXX Add zero (0) between alphabet and number AEOKH02023001

Indonesia	AEOIDXXXXXXXXXX (for example) AEOID000012015	EOIDXXXXXXXXXX Remove the first digit "A"
Lao PDR	LAAEOXXXXXXXX	LAAEO0XXXXXXXX Add zero (0) between alphabet and number LAAEO00001290
Malaysia	MYXXXXXXXXXXXXX (for example) MYA0023H040002	MYXXXXXXXXXXXXX Remove the 11 th digit which represents sequence number MYA0023H04002
Philippines	XXXX-AEO-L2-XXX/ (for example) 2024-AEO-L2-003	XXXXAEOL02XXX Remove hyphens and add zero (0) between alphabet and number 2024AEOL02003
Singapore	AEOSGXXXXXXXXXXXXX (for example) AEOSG09122010001R	SGXXXXXXXXXXXXX Remove the first 3 digits and the last digit SG09122010001
Thailand	THXXXXXXXXXX (for example) THIE570031	THXX000XXXXXX Add zero (0) for three times between alphabet and number THIE000570031
Viet Nam	AEOVNXXXXXXXXXXXXX or AEOVNXXXXXXXXXXXXX	For those with 15-digits: AEOXXXXXXXXXXXXX Remove the 4 th and 5 th digits "VN" or For those with 18-digits: XXXXXXXXXXXXXX Remove the first five digits "AEOVN"

7) Guideline for the Philippines Companies

For Philippine companies who are importing from ASEAN AEO companies, please obtain your business partner’s AEO code and input the same in Box No. 2 or “Exporter / Supplier Address” of the Goods Declaration at the E2M System using the format below:

Declaration Field	Information to be declared
Model of Declaration	Import – 4 EO Warehousing – 7TO, 7EO Transit – 8PE, 8ZE
Exporter/Supplier Field	AEO identification code

Choose the appropriate model of declaration for AEO using the format below:

Country Code of MRA Partner-Business Partner’s AEO Code

ASEAN Member State	AEO Code Format	AEO Code to be declared in Philippine’s AEO System
Brunei Darussalam	SLMSBN-XXXXXX-XXX	BN-SLMSBN-XXXXXX-XXX
Cambodia	AEOKHXXXXXXXX	KH-AEOKHXXXXXXXX
Indonesia	AEOIDXXXXXXXXXX	ID-AEOIDXXXXXXXXXX
Lao PDR	LAAEOXXXXXXXX	LA-LAAEOXXXXXXXX
Malaysia	MYXXXXXXXXXXXXXX	MY-MYXXXXXXXXXXXXXX

Myanmar	MMAEOXXXXXXXXXX	MM-MMAEOXXXXXXXXXX
Singapore	AEOSGXXXXXXXXXXXXXX	SG-AEOSGXXXXXXXXXXXXXX
Thailand	THXXXXXXXXXX	TH-THXXXXXXXXXX
Viet Nam	AEOVNXXXXXXXXXXXXX or AEOVNXXXXXXXXXXXXX	VNAEOVNXXXXXXXXXXXXX or VNAEOVNXXXXXXXXXXXXX

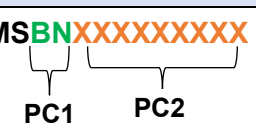
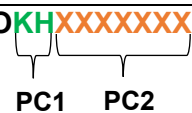

For Philippine companies exporting to ASEAN Member States, the guidelines and format of declaration of AMS must be observed.

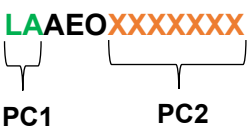
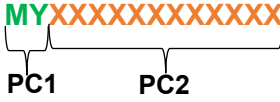
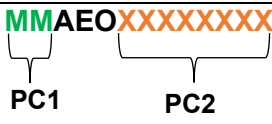
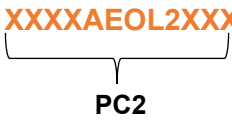
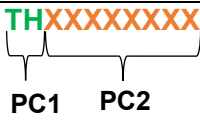
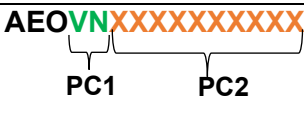

8) Guideline for Singapore Companies

For Singapore companies who are importing from participating AMS' AEO companies, please obtain your business partner's AEO code and declare it in your TradeNet import permit declaration in the following manner:

Declaration Field	Information to be declared
Customs Procedure Code (CPC)	AEO
Processing Code 1 (PC1)	Either BN, KH, ID, LA, MY, MM, PH, SG, TH or VN
Processing Code 2 (PC2)	Refer to table below for the PC2 format of each AMS

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


AMS	AMS AEO Code Format	AMS AEO Code Format in TradeNet
Brunei Darussalam	SLMSBN-XXXXXX-XXX	SLMSBNXXXXXXXXXX  PC1 PC2 <i>PC2 for Brunei is exclusive of the hyphens (-).</i>
Cambodia	AEOKHXXXXXXXXXX	AEOKHXXXXXXXXXX  PC1 PC2
Indonesia	AEOIDXXXXXXXXXXXX	AEOIDXXXXXXXXXXXX  PC1 PC2

Lao PDR	LAAEOXXXXXXXX	LAAEOXXXXXXXX 
Malaysia	MYXXXXXXXXXXXX	MYXXXXXXXXXXXX 
Myanmar	MMAEOXXXXXXXX	MMAEOXXXXXXXX 
Philippines	XXXX-AEO-L2-XXX	XXXXAEO L2 XXX  <i>PC1 for the Philippines is PH</i>
Thailand	THXXXXXXXX	THXXXXXXXX 
Viet Nam	AEOVNXXXXXXXXXX or AEOVNXXXXXXXXXXXX	AEOVNXXXXXXXXXX  AEOVNXXXXXXXXXXXX 

Domestic facilitated clearance for STP-Plus importers and exporters

To enjoy a higher level of facilitated clearance in Singapore, STP-Plus 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:

AEO SGXXXXXXXXXXXX

CPC PC1 PC2

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

TradeNet allows up to 5 entries under PC1 and PC2 fields. STP-Plus companies importing from an MRA partner’s AEO exporter could declare both their AEO code and their business partner’s AEO code in their TradeNet permit declarations.

9) Guideline for Thailand Companies

In order to enjoy the MRA benefits, Thai importers are required to obtain the following information from their AEO trade partners among participating AMS and declare it in the import declaration through Thai Customs Electronic Systems (TCES):

- i. AEO MRA Exporter Name
*Exporter names need to be matched with Thai Custom’s AEO Company database.

Thai Customs’s Database (Received information from ASEAN Member States)	Importer’s Import declaration (Import Declaration Control (Invoice))
Example Technology Co., Ltd.	✔ Example Technology Co., Ltd.
	✔ EXAMPLE TECHNOLOGY CO., LTD.
	✘ Example Tech. CO., Ltd.
	✘ Example Technology COMPANY LIMITED

- ii. AEO MRA Country Code
Two Alphabetic Characters, namely BN, KH, ID, LA, MY, PH, SG and VN.
- iii. AEO MRA Reference Number
Importers are required to declare the AEO Reference Number following this Code Format:

ASEAN Member State	AEO Code Format
Brunei Darussalam	SLMSBN-XXXXXX-XXX
Cambodia	AEOKHXXXXXXXX
Indonesia	AEOIDXXXXXXXXXX
Lao PDR	LAAEOXXXXXXXX
Malaysia	MYXXXXXXXXXXXX
Myanmar	MMAEOXXXXXXXX

Philippines	XXXX-AEO-L2-XXX
Singapore	AEOGXXXXXXXXXXXX
Viet Nam	AEOVNXXXXXXXXXXXX or AEOVNXXXXXXXXXXXXXXX

How to submit AEO information on import and export declarations to Thai Customs Electronic System (TCES)

The image shows a screenshot of the Thai Customs Electronic System (TCES) invoice form. Three red callouts highlight specific fields related to AEO MRA information:

- 1. AEO MRA Exporter Name:** Points to the 'Name EN' field.
- 2. AEO MRA Country Code:** Points to the 'City' dropdown menu.
- 3. AEO MRA Reference Number:** Points to the 'AEOs Reference Number' field.

Other visible fields include Invoice No, Invoice Date (10/06/2021), Arrival Date (10/06/2021), Dept. Date, Purchase Order Number, Term of Payment, and various status fields like Seller Status, Commercial Level, and Consignor Status.

10) Guideline for Viet Nam Companies

In order to enjoy the MRA benefits, Viet Nam’s importers are required to obtain the AEO MRA code from their AMS AEO partners (as AEO MRA code format below) and declare the AEO MRA code in Viet Nam’s Customs Declaration System (VNACCS). The importers shall follow these steps:

Step 1: Verify the exporter's AEO status.

Step 2: Obtain the exporter's AEO Identification Code and declare it in the "Exporter Code" field of the electronic customs declaration system, as illustrated below, using the following coding format:

AEO Code to be declared in Viet Nam's System (VNACCS/VCIS):

ASEAN Member State	AEO Code Format	AEO Code to be declared in Viet Nam's System
Brunei Darussalam	SLMSBN-XXXXXX-XXX (For example: SLMSBN-201801-001)	BNXXXXXXXXXX (remove 4 digits "SLMS" and hyphens) (For example: BN201801001)
Cambodia	AEOKHXXXXXXXX	AEOKHXXXXXXXX (keep the KH's code)
Indonesia	AEOIDXXXXXXXXXX (For example: AEOID000212020)	IDXXXXXXXXXX (remove 3 digits "AEO") (For example: ID000212020)
Lao PDR	LAAEOXXXXXXXX	LAAEOXXXXXXXX (keep the LA's code)
Malaysia	MYXXXXXXXXXXXX (For example: MYA0026H040002)	MYXXXXXXXXXXXX (remove the second digit "Y") (For example: MA0026H040002)
Myanmar	MMAEOXXXXXXXX	MMAEOXXXXXXXX (keep the MM's code)
Philippines	XXXX-AEO-L2-XXX (For example: 2024-AEO-L2-003)	PHXXXXXX (add prefix "PH" and remove 8 digits "-AEO-L2-") (For example: PH2024003)
Singapore	AEOSGXXXXXXXXXXXX (For example: AEOSG25012008001X)	SGXXXXXXXXXXXX Remove the first 3 digits "AEO" and the last digit

		(For example: SG25012008001)
Thailand	THXXXXXXXX	THXXXXXXXX (keep the TH's code)

Step 3: Declare all remaining customs declaration information in accordance with the prevailing customs regulations.

Note: The AEO information on import documents must match the information registered with ASEAN Member State to enable VNACCS/VCIS system to identify and grant the applicable trade facilitation measures.