



Circular No: 05/2026

13 FEB 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 **20 February 2026**, 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.

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

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.

STP-Plus Companies Exporting to or Importing from the Eight AMS

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.

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, 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:

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 <i>Annex A</i> 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



CPC PC1 PC2

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

Clarifications

8 If you require further clarifications, please email your enquiries to us at 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

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	SLMS BN XXXXXXXXXX <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="text-align: center;">PC1</div> <div style="text-align: center;">PC2</div> </div> <p>PC2 for Brunei is exclusive of the hyphens (-).</p>
Cambodia (KH)	AEOKHXXXXXXX	AEO KH XXXXXXXXXX <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="text-align: center;">PC1</div> <div style="text-align: center;">PC2</div> </div>
Indonesia (ID)	AEOIDXXXXXXXXXX	AEO ID XXXXXXXXXX <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="text-align: center;">PC1</div> <div style="text-align: center;">PC2</div> </div>
Lao PDR (LA)	LAAEOXXXXXXXXXXXXXXXXXXXX	LA AEO XXXXXXXXXXXXXXXXXXXX <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="text-align: center;">PC1</div> <div style="text-align: center;">PC2</div> </div>
Malaysia (MY)	MYXXXXXXXXXXXX	MY XXXXXXXXXXXX <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="text-align: center;">PC1</div> <div style="text-align: center;">PC2</div> </div>
Myanmar (MM)	MMAEOXXXXXXXXXX	MM AEO XXXXXXXXXX <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="text-align: center;">PC1</div> <div style="text-align: center;">PC2</div> </div>
Philippines (PH)	XXXX-AEO-L2- XXX	XXXXAEO L2 XXX <div style="text-align: center; margin-top: 10px;">PC2</div> <p>PC1 for the Philippines is PH</p> <p>PC2 for the Philippines is exclusive of the hyphens (-).</p>



AMS	AMS AEO Code Format	AMS AEO Code Format in TradeNet
Thailand (TH)	THXXXXXXXX	THXXXXXXXX PC1 PC2