

1983 ASEAN CUSTOMS CODE OF CONDUCT

Adopted in Jakarta, Indonesia on 18 March 1983

The ASEAN Working Group on Customs Matters of the Committee in Finance and Banking (COFAB) of the ASEAN Economic Ministers (AEM) of the Customs Authorities representing the Governments of the members of the Association of the Southeast Asian Nations (ASEAN), namely, Indonesia, Malaysia, the Philippines, Singapore and Thailand.

Has agreed to establish an ASEAN Customs Code of Conduct subject to the following:

1. The Code shall cover the basic principles and standards on customs valuation, classification, techniques and related matters;
2. The Code may be modified as and when necessary to suit changing conditions; and
3. The Code shall serve as a guide without the force and effect of legal instrument, but ASEAN Customs Authorities shall endeavour to attain the objectives embodied in the Code.

The Code, as agreed, is hereto annexed.

DONE at Jakarta, Indonesia on Eighteenth of March, One Thousand Nine Hundred and Eighty-Three.

For the Indonesian Customs Authority

WAHONO

Director General of Customs and Excise

For the Malaysian Customs Authority

DATO' ABDUL RAHIM BIN DATO' TAK

Director General of Customs and Excise

For the Philippines Customs Authority

BRIG. GEN. RAMON J. FAROLAN

Commissioner of Customs

For Singapore Customs Authority

LEE KHEE YOON

Director General Customs and Excise

For Thai Customs Authority

KRAISRI CHATIKAVANIJ

Director General Customs Department

ANNEX I VALUATION

1. The value for customs purposes of imported or exported merchandise should be based on the actual price at which, at the time and place of importation or exportation as the case may be, such or like merchandise is sold or offered for sale in the ordinary course of trade under fully competitive conditions.
2. When the actual price is not ascertainable, the value for customs purposes should be based on the nearest ascertainable equivalent of such price.
3. Values for customs purposes established for past importation or exportation may be used for assessment of values of similar merchandise imported or exported.
4. The basis of determining the value should be consistent, fair and equitable.
5. In any dispute, the importer or exporter concerned should be informed of the causes thereof, and should be accorded reasonable opportunity to explain and furnish evidence in support of his case.
6. After the determination of value, sufficient explanation of reasons and facts involved should be made known to the importer or exporter concerned if the declared value is not accepted.
7. The importer or exporter has the right to lodge an appeal within a reasonable period of time and he should be informed of the results of the appeal together with the reasons in case of dismissal.
8. When the importer or exporter concerned does not co-operate in furnishing relevant evidences or necessary explanations or when there exists strong indication of fraudulent practices, the Customs Authority may take appropriate action to safeguard national interests.
9. Should it be considered necessary to delay final determination of the value, the importer or exporter should be allowed to clear his merchandise from Customs control on condition that he furnishes sufficient guarantee in the form of a surety or deposit or some appropriate instrument covering the ultimate payment of customs duties potentially liable.
10. Customs valuation should not be used for protective purposes.
11. The notified or published value, if any, should reflect the value as envisaged under paragraph of this Annex.
12. Customs Authorities of member countries should co-operate and exchange information on values of merchandise imported or exported which is of mutual interest and benefit.

ANNEX II CLASSIFICATION

1. ASEAN Customs Tariffs should be based on Customs Cooperation Council Nomenclature (CCCN).

2. Customs classification rulings should be made known to the importer or exporter concerned, and the ruling which involves principles should be notified to the public. The basis for such ruling should also be made known whenever possible.
3. ASEAN Customs Authorities should endeavour to establish uniform classification rulings through the exchange of information. Whenever differences on such rulings arise, there should be consultations among Customs Authorities concerned.
4. An aggrieved party should have the right to lodge an appeal within a reasonable period of time and should be informed of the result thereof together with reasons in case of dismissal.
5. Should it be considered necessary to delay the determination of the classification of the goods, the importer or exporter should be allowed to clear his merchandise from customs control or, condition that he furnishes sufficient guarantee in the form of a surety or deposit or some other appropriate instrument covering the ultimate payment of customs duties potentially liable.

ANNEX III

PREVENTION AND REPRESSION

Having due regard to ASEAN countries constitutional, legal and administrative systems:

1. ASEAN Customs Authorities should communicate among themselves information useful in the prevention and repression of all forms of smuggling and customs frauds, and in the proper conduct of customs work.
2. ASEAN Customs Authorities should cooperate among themselves in the investigation of smuggling and other customs frauds. Evidences, witnesses and other assistance necessary in any particular case should be made available when requested.