



## **SECOND PROTOCOL TO AMEND THE PROTOCOL GOVERNING THE IMPLEMENTATION OF THE ASEAN HARMONISED TARIFF NOMENCLATURE**

The Governments of Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam of the Association of South East Asian Nations (hereinafter referred to as "ASEAN");

**RECALLING** Article 4 of the ASEAN Agreement on Customs signed on 1 March 1997, which provides that Member States shall, for tariff purposes, use a common tariff nomenclature at the 8-digit level;

**RECALLING FURTHER** that Article 13(2) of the ASEAN Agreement on Customs provides that annexes may be introduced to the Agreement and shall form an integral part thereof;

**RECALLING** the Protocol Governing the Implementation of the ASEAN Harmonised Tariff Nomenclature (hereinafter referred to as "AHTN Protocol") signed on 7 August 2003;

**NOTING** that the AHTN Protocol may be amended by mutual agreement of all Member States as provided for in Article 10(1) of the AHTN Protocol;

**RECALLING** the Protocol to Amend the Protocol Governing the Implementation of the ASEAN Harmonised Tariff Nomenclature (hereinafter referred to as "Amending AHTN Protocol") signed on 15 May 2004;

**NOTING** that the AHTN and the Supplementary Explanatory Notes (hereinafter referred to as "SEN") relating to the ASEAN subheadings are annexed to the AHTN Protocol and form an integral part of the AHTN;

**CONSIDERING** the necessity to amend the legal status of the SEN to only serve its purpose as an instrument of technical reference in the classification of goods under the AHTN;

**HAVE AGREED AS FOLLOWS:**

**Article 1**  
**Amendments of Article 3 of the AHTN Protocol**

Article 3 of the AHTN Protocol shall be amended as follows:

- a. by substituting paragraph 2 with the following:
  2. The AHTN, referred herein, is the ASEAN Harmonised Tariff Nomenclature, Edition 2007/1, year 2007, and their respective amendments.
- b. by including new paragraphs 3 and 4 as follows:



3. The AHTN is annexed to the Protocol and shall form an integral part of the Protocol.
4. The Supplementary Explanatory Notes (SEN) shall not form an integral part of the AHTN, but may be used as the technical reference in the classification of goods.

## **Article 2**

### **Amendment of Article 7 of the AHTN Protocol**

Article 7 of the AHTN Protocol shall be deleted and read as follows:

The ASEAN Directors-General of Customs, under the purview of the ASEAN Finance Ministers Meeting, shall be the body responsible for monitoring, reviewing and supervising all aspects relating to the implementation of the Protocol. The Customs Procedures and Trade Facilitation Working Group or the respective working body which is assigned by ASEAN Customs Directors-General shall assist the ASEAN Customs Directors-General in all matters relating thereto.

## **Article 3**

### **Final Provisions**

1. This Protocol shall enter into force on the date of its signature.
2. The Protocol shall be deposited with the Secretary-General of ASEAN who shall promptly furnish a certified true copy thereof to each Member State.

**IN WITNESS WHEREOF** the undersigned, being duly authorised by their respective Governments, have signed this Second Protocol to Amend the Protocol Governing the Implementation of the ASEAN Harmonised Tariff Nomenclature.

**DONE** at Nha Trang, Viet Nam this Eight Day of April in the Year Two Thousand and Ten, in a single original copy in the English Language.

For the Government of Brunei Darussalam:



**PEHIN DATO ABD RAHMAN IBRAHIM**  
Minister of Finance II

For the Royal Government of Cambodia:



**KEAT CHHON**  
Deputy Prime Minister, Minister of Economy and Finance

For the Government of the Republic of Indonesia:



**SRI MULYANI INDRAWATI**  
Minister of Finance

For the Government of the Lao People's Democratic  
Republic:



**SOMDY DOUANGDY**  
Minister of Finance

For the Government of Malaysia:



**DATO' SERI AHMAD HUSNI MOHAMAD  
HANADZLAH**  
Minister of Finance II

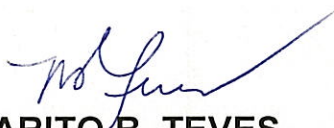


For the Government of the Union of Myanmar:



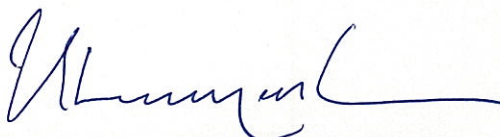
**MAJOR-GENERAL HLA TUN**  
Minister of Finance and Revenue

For the Government of the Republic of the Philippines:



**MARGARITO B. TEVES**  
Secretary of Finance

For the Government of the Republic of Singapore:



**THARMAN SHANMUGARATNAM**  
Minister for Finance

For the Government of the Kingdom of Thailand:



**KORN CHATIKAVANIJ**  
Minister of Finance

For the Government of the Socialist Republic of  
Viet Nam:

A handwritten signature in blue ink, appearing to read 'Vu Van Ninh', is positioned above a long, horizontal blue line that extends across the page.

**VU VAN NINH**  
Minister of Finance