

**Matrix on the retroactive application of tariff preferences  
as of the 23<sup>rd</sup> AKSTROO Meeting**

<b>Country</b>	<b>Applicable Period</b>	<b>Conditions of the treatment</b>
Korea	Within one year from the acceptance of import declaration	No condition
Brunei	Within 1 year after importation	Importer should notify its intention to apply for retroactive treatment of preferential tariff to Customs Authority at the time of importation
Cambodia	No retroactive period	The CO must be presented at the time of importation
Indonesia	No retroactive period	The CO must be presented at the time of import clearance.
Lao PDR	Within 1 year after importation	Importer should notify its intention to apply for retroactive treatment of preferential tariff to Customs Authority at the time of importation. Importer would be required to deposit 120% of payable customs duties and taxes.
Malaysia	Within 1 year after importation	Importer should notify its intention to apply for retroactive treatment of preferential tariff to Customs Authority at the time of importation by indicating the request on the import declaration.
Myanmar	No retroactive period	The CO must be presented at the time of import clearance.
Philippines	Within 6 months after the date of importation	The importer should notify its intention to claim preferential tariff treatment to the Customs Authority at the time of importation  A post guarantee bond corresponding to the difference between the MFN rate and the AKFTA rate will need to be provided for the goods to be released when a CO Form has yet to be submitted to the Customs Authority. This bond would be cancelled if the CO could be provided within 6 months after the importation, if not the bond will be forfeited in favour of the Government
Singapore	Within one year after importation	The importer must indicate at the time of declaring their import permit that they intend to claim for preferential tariff treatment. If successful, the duties will be refunded to importer.
Thailand	Within 1 year after importation	Importer should notify its intention to apply for retroactive treatment of preferential tariff to Customs Authority at the time of importation.

<b>Country</b>	<b>Applicable Period</b>	<b>Conditions of the treatment</b>
Viet Nam	Within 30 days from customs declaration	Importer should notify its intention to apply for retroactive treatment of preferential tariff to Customs Authority at the time of customs declaration.