

AGREEMENT

BETWEEN

THE TAIPEI ECONOMIC AND CULTURAL OFFICE IN VIETNAM

AND

THE VIETNAM ECONOMIC AND CULTURAL OFFICE IN TAIPEI

REGARDING

MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

The Taipei Economic and Cultural Office in Vietnam and the Vietnam Economic and Cultural Office in Taipei, hereinafter referred to as "the Parties,"

Considering that offenses against customs laws are prejudicial to the economic, fiscal and commercial interests of their respective customs territories;

Considering the importance of assuring the accurate assessment of customs duties and other taxes;

Recognizing the need for international cooperation in matters related to the administration and enforcement of the customs laws of their respective customs territories;

Having regard to the international conventions containing prohibitions, restrictions and special measures of control in respect of specific goods;

Convinced that action against customs offenses can be made more effective by cooperation between the customs authorities of the Taipei Economic and Cultural Office in Vietnam and the Vietnam Economic and Cultural Office in Taipei; and

Having regard to the Recommendation of the Customs Cooperation Council regarding Mutual Administrative Assistance of December 5, 1953;

Have agreed as follows:

ARTICLE 1 DEFINITIONS

For the purposes of the present Agreement:

1. This Agreement shall be implemented by the customs authorities of the Parties:
2. the term "customs laws" means the laws and regulations enforced by the Parties concerning the importation, exportation, and transit or circulation of goods as they relate to customs duties, charges, and other taxes or to prohibitions, restrictions, and other similar controls respecting the movement of controlled items across the boundaries of their separate customs territories:
3. the term "information" means data in any form, documents, records, and reports or certified or authenticated copies thereof:
4. the term "customs offense" means any violation or attempted violation of the customs laws:
5. the term "person" means any natural or legal person:
6. the term "property" means assets of every kind, whether corporeal or incorporeal, movable or immovable, tangible or intangible, and legal documents or instruments evidencing title to or an interest in such assets:
7. the term "requesting party" means the Party that requests assistance:
8. the term "requested party" means the Party from which assistance is requested.

ARTICLE 2 SCOPE OF AGREEMENT

1. The Parties, through their customs authorities, shall provide each other administrative assistance in fighting against any customs offense.
2. Each Party shall execute requests for assistance made pursuant to this Agreement in accordance with the applicable law of the territory of the Party and within the limits of its competence and available resources.
3. Assistance pursuant to this Agreement shall not include the arrest or detention of persons nor the collection or forced collection of customs duties, other taxes, fines, etc.

ARTICLE 3
SCOPE OF GENERAL ASSISTANCE

1. Upon request, a requested party shall provide assistance in the form of information necessary to ensure the enforcement of the customs laws and the accurate assessment of customs duties and other taxes by the Parties.
2. Upon request or upon its own initiative, a requested party may provide assistance in the form of information, including but not limited to, information concerning:
 - a. methods and techniques of processing passengers and cargo;
 - b. the successful application of enforcement aids and techniques;
 - c. enforcement actions that might be useful to suppress offenses and, in particular, special means of combating offenses; and
 - d. new methods used in committing offenses, and illicit traffic cases.
3. The Parties shall cooperate in:
 - a. establishing and maintaining channels of communication to facilitate the secure and rapid exchange of information;
 - b. facilitating effective coordination;
 - c. the consideration and testing of new equipment or customs procedures;
 - d. furnishing on a continuing basis information to assist in targeting international illicit trafficking activities;
 - e. the exchange of experts and study visits in customs enforcement, laws, regulations, practices and procedures;
 - f. training activities and assistance in developing specialized skills for customs personnel;
 - g. conducting the Authorized Economic Operators(AEO) program, and
 - h. any other general administrative matters that may from time to time require their joint action.

ARTICLE 4
SCOPE OF SPECIFIC ASSISTANCE

1. Upon request, the Parties shall inform each other whether goods exported from the territory of one Party have been lawfully imported into the territory of the other Party. If requested, the information shall contain the customs procedure used for clearing the goods.
2. Upon request, a requested party shall exercise, to the extent of its ability and within the limits of its available resources, special surveillance of:
 - a. persons known to the requesting party to have committed a customs offense or suspected of doing so, particularly those moving into and out of its customs territory;
 - b. goods either in transport or in storage identified by the requesting party as giving rise to suspected illicit traffic toward its customs territory; and

- c. means of transport suspected of being used in offenses within the customs territory of the requesting party.
3. Upon request or on their own initiative, the Parties shall furnish to each other information regarding the activities that may result in offenses within the territory of the other Party. In situations that could involve substantial damage to the economy, public health, public security, or similar vital interest of the territory of the other Party, the Parties, wherever possible, shall supply such information without being requested to do so.

ARTICLE 5 FILES AND DOCUMENTS

1. Upon request, the requested party shall provide information relating to transportation and shipment of goods showing value, destination, and disposition of those goods.
2. A requesting party may request copies of files, documents, and other materials. Information may be in the electronic form.

ARTICLE 6 COMMUNICATION OF REQUESTS

1. Requests pursuant to this Agreement shall be made in writing directly between customs authorities of the Parties. Information deemed useful for the execution of requests shall accompany the request. In urgent situations, oral requests may be made and accepted, but shall be promptly confirmed in writing. English shall be the language used in requests and replies.
2. Requests shall include:
 - a. the name of the authority making the request;
 - b. the nature of the matter or proceedings;
 - c. a brief statement of the facts and offenses involved;
 - d. the reason for the request; and
 - e. the names and addresses of the parties concerned in the matter, or proceeding, if known.

ARTICLE 7 EXECUTION OF REQUESTS

The requested party shall take all reasonable measures to execute a request as soon as possible.

ARTICLE 8
CONFIDENTIALITY OF INFORMATION

1. Information obtained under this Agreement shall be afforded the same degree of confidentiality by the authorities of the territory represented by the receiving Party that they apply to similar information in their custody in accordance with their applicable laws.
2. Information obtained under this Agreement may only be used or disclosed for the purposes specified in this Agreement. Such information may be used or disclosed for other purposes or by other authorities if the supplying Party has expressly approved such use or disclosure in writing.

ARTICLE 9
EXEMPTIONS

1. Where the authorities of the territory represented by the Party which received the request is of the opinion that granting assistance would infringe upon the security, public policy or similar essential interests, or would be inconsistent with the applicable law and regulations of the territory represented by that Party, the requested party may refuse or withhold assistance, or may grant it subject to the satisfaction of certain conditions or requirements.
2. If the requesting party would be unable to comply if a similar request were made by the requested party, it shall draw attention to that fact in its request. Compliance with such a request shall be at the discretion of the requested party.
3. In the event that a request cannot be complied with, the requesting party shall be promptly notified in writing and provided with a statement of the reasons for postponement or denial of the request. Circumstances that might be of importance for the further pursuit of the matter shall also be provided to the requesting party.

ARTICLE 10
COSTS

1. The Parties shall normally waive all claims for reimbursement of costs incurred in the implementation of this Agreement with the exception of

expenses for experts and witnesses, fees of experts, and costs of translators and interpreters other than employees of the authorities represented by the Parties.

2. If expenses of a substantial and extraordinary nature are or will be required to execute the request, the Parties shall consult to determine the terms and conditions under which the request will be executed as well as the manner in which the costs shall be borne.
3. Any payments under this Agreement shall be transmitted between the Taipei Economic and Cultural Office in Vietnam and the Vietnam Economic and Cultural Office in Taipei.

ARTICLE 11 IMPLEMENTATION OF THE AGREEMENT

1. The Parties shall:
 - a. communicate directly for the purpose of dealing with matters arising out of this Agreement;
 - b. after consultation, issue any administrative directives necessary for the implementation of this Agreement; and
 - c. endeavor by mutual accord to resolve problems or questions arising from the interpretation or application of the Agreement.
2. Conflicts for which no solutions can be found shall be referred to the Parties.

ARTICLE 12 APPLICATION

1. This Agreement shall be applicable to the customs territories of both Parties as defined in the legal and administrative provisions of the territory represented by each Party.
2. Within three weeks after signing this Agreement, the Parties will inform each other its customs authority which will implement this Agreement.

ARTICLE 13 ENTRY INTO FORCE AND TERMINATION

1. This Agreement shall enter into force on the date of signature.
2. Either Party may terminate this Agreement at any time by notification to the other Party. The termination shall take effect three months from the date of

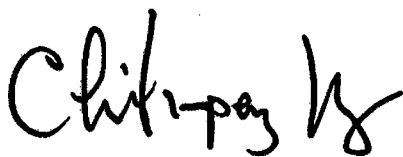
notification of termination to the other Party. Ongoing proceedings at the time of termination shall nonetheless be completed in accordance with the provisions of this Agreement.

3. The Parties shall meet in order to review this Agreement as necessary, or at the end of five years from its entry into force, unless they notify one another in writing that no review is necessary.
4. This Agreement may be changed and amended by mutual consent of both Parties. Changes and amendments shall be arranged by separate protocols, which shall be an integral part of this Agreement.

DONE at Hanoi, in duplicate, this 8th day of September 2011, in the English language.

THE TAIPEI ECONOMIC AND
CULTURAL OFFICE IN VIETNAM

THE VIETNAM ECONOMIC
AND CULTURAL OFFICE IN TAIPEI



HUANG, CHIH-PENG
REPRESENTATIVE



BUI TRONG VAN
REPRESENTATIVE