

**AGREEMENT
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF CHINA (TAIWAN)
AND
THE GOVERNMENT OF THE KINGDOM OF ESWATINI
REGARDING MUTUAL ASSISTANCE IN CUSTOMS MATTERS**

The Government of the Republic of China (Taiwan) and the Government of the Kingdom of Eswatini, hereinafter referred to individually as a "Party" and collectively as the "Parties",

CONSIDERING the importance of accurate assessment of Customs duties and other taxes collected at importation and exportation and of ensuring proper enforcement of measures of prohibition, restriction and control;

CONSIDERING that offences against Customs laws are prejudicial to their economic, commercial, fiscal, social, public health and cultural interests;

RECOGNIZING the need for cooperation in matters related to the administration and enforcement of Customs laws;

CONVINCED that action against Customs offences can be made more effective by cooperation of Customs administrations;

HAVING REGARD to the international conventions containing prohibitions, restrictions, and special measures of control in respect of specific goods; 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 this Agreement, unless the context otherwise requires:

1. "Customs administration" means:
In relation to the Government of the Republic of China (Taiwan), the Customs Administration, Ministry of Finance;
In relation to the Government of the Kingdom of Eswatini, the Eswatini Revenue Service (ERS);
"Other Customs administration" and "Customs administrations" shall be construed accordingly;
2. "Customs laws" mean any legal and administrative provisions applicable or enforceable by either Customs administration in connection with the importation, exportation, transshipment, transit, storage and movement of goods across the boundaries of their respective territories, including legal and administrative provisions related to measures of prohibition, restriction, and control;
3. "information" means any data, whether or not processed or analyzed, as well as documents, reports and other communications in any format, including electronic;
4. "Customs offence" means any violation or attempted violation of Customs laws;
5. "person" means both natural and legal persons;
6. "personal data" means any data concerning an identified or identifiable natural person;
7. "requested administration" refers to the Customs administration from which assistance is requested; and
8. "requesting administration" refers to the Customs administration which requests assistance.

ARTICLE 2
SCOPE OF THE AGREEMENT

1. The Parties shall through their Customs administrations, provide each other with administrative assistance, in accordance with the provisions of this Agreement, for the proper application of Customs laws, and for the prevention, investigation, and combating of Customs offences.
2. Mutual assistance under this Agreement shall be provided in accordance with the domestic laws in force in the territory of the requested administration and within the competence and available resources of the requested administration.
3. This Agreement is intended solely for mutual assistance between the Customs administrations, and the provisions of this Agreement shall not give rise to a right on the part of any person to impede the execution of a request for assistance.

ARTICLE 3
SCOPE OF GENERAL ASSISTANCE

1. Upon request, the requested administration shall provide assistance, in the form of provision of information necessary to ensure the enforcement of Customs laws, the accurate assessment of Customs duties and other taxes, or the prevention, investigation and combating of Customs offences.
2. Upon request or upon their own initiative, the Customs administrations may provide assistance, including but not limited to:
 - (a) methods and techniques of processing passenger and cargo clearance;
 - (b) successful application of enforcement aids and techniques;
 - (c) enforcement actions that might be useful to suppress offences and, in particular, special means of combating Customs offences; and
 - (d) new methods used in committing offences and in illicit traffic cases.
3. The Customs administrations shall cooperate in:
 - (a) establishing and maintaining channels of communication to facilitate the secure and prompt exchange of information;
 - (b) use and testing of new equipment or Customs procedures;
 - (c) exchange of information to assist in targeting international illicit trafficking;

- (d) exchange of experts knowledgeable in Customs laws, practices and procedures;
- (e) training activities and capacity building to develop specialized skills for Customs personnel; and
- (f) any other matter that may from time to time require joint consideration and action.

ARTICLE 4

SCOPE OF SPECIFIC ASSISTANCE

1. Upon request, the Customs administrations shall inform each other whether goods exported from the territory of one Customs administration have been lawfully imported into the territory of the other Customs administration or whether goods imported into the territory of one Customs administration have been lawfully exported from the territory of the other Customs administration. If requested, the information provided shall contain the Customs procedure used for clearing the goods.
2. Upon request, the requested administration shall facilitate special surveillance of:
 - (a) persons known to have committed or suspected of being about to commit a Customs offence in the territory of the requesting administration, particularly those moving into and out of the territory of the requested administration;
 - (b) goods, either in transport or in storage, known to have been used or suspected of being used to commit a Customs offence in the territory of the requesting administration;
 - (c) means of transport known to have been used or suspected of being used to commit a Customs offence in the territory of the requesting administration; and
 - (d) premises in the territory of the requested administration known to have been used or suspected of being used in connection with the commission of a Customs offence in the territory of the requesting administration.
3. Upon request or on their own initiative, the Customs administrations shall provide each other with information regarding the activities—completed or planned— that constitute or appear to constitute Customs offences within the territory of the other Customs administration. In situations that could involve substantial damage to the economy, public health, public security, environment, or any other vital interests of the territory of either Customs administration, the other Customs administration, wherever possible, shall supply such information on its own initiative.

4. Upon request, the Customs administrations shall provide information related to transportation and shipment of goods showing destination, description, quantity, value, origin and disposition of those goods.

ARTICLE 5 COMMUNICATION OF REQUESTS

1. Requests for assistance under this Agreement shall be made in writing or electronically, and shall be accompanied by any information deemed useful for the purpose of complying with such requests. The requested administration may require written confirmation of electronic requests. In urgent situations, requests may be made verbally. Such requests shall be confirmed as soon as possible either in writing, or if acceptable to both Customs administrations, by electronic means.
2. Requests for provision of information shall include the following details:
 - (a) the name of the requesting administration;
 - (b) the nature of the matter;
 - (c) a brief description of the case under review and the legal and administrative provisions that apply;
 - (d) the reasons for the request;
 - (e) the names and addresses of the persons to whom the request relates, if known;
 - (f) in case of assessment of customs duties and other taxes collected at importation and exportation, the procedures that the requesting administration has undertaken or attempted to undertake; and
 - (g) a reference in cases where the requesting administration would be unable to comply if a similar request were made by the requested administration.
3. Requests shall be made in the English language. Any documents accompanying such requests shall be translated, to the extent necessary, into the English language.

ARTICLE 6
EXECUTION OF REQUESTS

1. The requested administration shall take all reasonable measures to execute a request and shall endeavor to secure execution of any measure necessary for that purpose.
2. If the requested administration does not have the information requested, it shall initiate enquiries to obtain that information in accordance with its domestic legal and administrative provisions. If the requested administration is not the appropriate authority to initiate enquiries, it may indicate the appropriate authority.

ARTICLE 7
USE AND CONFIDENTIALITY OF INFORMATION

1. Any information received under this Agreement shall be used only by the Customs administrations and solely for the purpose of administrative assistance under the terms set out in this Agreement.
2. Upon request, the Customs administration that supplied the information may, notwithstanding Paragraph 1 of this Article, authorize its use by other authorities, subject to any terms and conditions it may specify. Such use shall be in accordance with the legal and administrative provisions of the Party which seeks to use the information.
3. Any information received under this Agreement shall be subject to the same confidentiality and protection as the same kind of information is subject to under the legal and administrative provisions of the Party where it is received.
4. Notwithstanding Paragraph 3 of this Article, upon request of the requested administration, the requesting administration shall treat information received as confidential except to the extent that the requested administration has given its consent. The requested administration shall state its reasons for making the request for confidentiality.
5. The exchange of information under this Agreement shall not prevent a Party from applying its domestic laws on the protection of personal data.
6. The Customs administrations shall record the supply or receipt of personal data exchanged under this Agreement.
7. The Customs administrations shall take the necessary security measures to protect personal data exchanged under this Agreement from unauthorized access, amendment or dissemination.

ARTICLE 8 EXEMPTIONS

1. Where the requested administration determines that granting assistance would infringe upon its security, public policy, or similar essential public interests, or prejudice any legitimate commercial or professional interests, the requested administration may decline or withhold assistance, or may grant it subject to the satisfaction of certain conditions or requirements.
2. If the requesting administration would be unable to comply with a similar request made by the requested administration, it shall draw attention to that fact in its request. Compliance with such a request shall be at the discretion of the requested administration.
3. The requested administration may postpone assistance on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such instances, the requested administration shall consult with the requesting administration to determine if assistance can be given subject to such terms or conditions as the requested administration may specify.
4. If the requested administration considers that the effort required to fulfill a request is clearly disproportionate to the perceived benefit to the requesting administration, it may decline to provide the requested assistance.
5. Where assistance is declined, withheld or postponed, reasons for the declining, withholding, or postponement shall be given.

ARTICLE 9 COSTS

1. The Parties and the Customs administrations shall 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 and the Customs administrations shall consult with each other 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 made through the Customs administrations or other persons agreed by the Parties.

ARTICLE 10
IMPLEMENTATION OF THE AGREEMENT

1. The Customs administrations shall notify each other of details of the designated liaison officers under this Agreement.
2. The Customs administrations shall:
 - (a) communicate directly, through designated liaison officers, 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 this Agreement.
3. Conflicts that may not be resolved between Customs administrations shall be referred to the Parties who may then strive to resolve through mutual consultations.

ARTICLE 11
APPLICATION

This Agreement shall be applicable to the respective territories under the jurisdiction of the Customs administrations.

ARTICLE 12
ENTRY INTO FORCE, AMENDMENT AND TERMINATION

1. This Agreement shall enter into force on the date of signature. This Agreement may be amended at any time by mutual written consent of the Parties.
2. This Agreement shall remain in force indefinitely. Either of the Parties may terminate this Agreement at any time by giving a three-month prior written notice 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 and the Customs administrations 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 each other in writing that no such review is necessary.

IN WITNESS WHEREOF the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE in duplicate at Mbabane, this second day of the fifth month of the year two thousand and twenty-six, in the Chinese and English languages, both texts being equally authentic.

FOR THE GOVERNMENT OF THE
REPUBLIC OF CHINA (TAIWAN)

FOR THE GOVERNMENT OF THE
KINGDOM OF ESWATINI

Dr. Lin Chia-Lung
Minister
Ministry of Foreign Affairs

Hon. Pholile Shakantu
Minister
Ministry of Foreign Affairs and
International Cooperation