

**AGREEMENT**

**BETWEEN**

**THE TAIPEI ECONOMIC AND CULTURAL OFFICE IN TEL-AVIV**

**AND**

**THE ISRAEL ECONOMIC AND CULTURAL OFFICE IN TAIPEI**

**REGARDING MUTUAL ASSISTANCE IN CUSTOMS MATTERS**

The Taipei Economic and Cultural Office in Tel-Aviv and the Israel 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 the customs territories in which their customs laws are applied;

Considering the importance of assuring the accurate assessment of customs duties and other taxes on the importation and exportation of goods, the correct determination of the classification, value and origin of such goods, as well as the proper implementation of measures of prohibition, restriction and control;

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

Convinced that action against customs offenses can be made more effective by cooperation between the competent authorities;

Have agreed as follows:

## **ARTICLE 1**

### **DEFINITIONS**

For the purposes of the present Agreement:

1. the term “competent authorities” means the designated representative of the Taipei Economic and Cultural Office in Tel-Aviv—the Taiwan Department of Customs Administration, Ministry of Finance; the designated representative of the Israel Economic and Cultural Office in Taipei – Customs Directorate of The Israel Tax Authority.
2. the term “controlled delivery” means the technique of allowing illicit consignments which contain or are suspected of containing narcotic drugs, psychotropic substances, or substances substituted for them, or other goods as agreed upon by the competent authorities, to pass out of, through, or into the customs territories, with the knowledge and under the supervision of the competent authorities, with a view to investigating offenses and identifying persons involved in the commission thereof.
3. the term “customs laws” means the laws and regulations enforced by the competent authorities 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 customs territories.

4. the term “information” means data in any form, documents, records, and reports or certified or authenticated copies thereof.
5. the term “offense” means any violation or attempted violation of the customs laws.
6. the term “person” means any natural or legal person.
7. the term “requesting competent authority” means the competent authority that requests assistance or that receives such assistance on a competent authority’s own initiative.
8. the term “requested competent authority” means the competent authority from which assistance is requested or that provides such assistance on its own initiative.
9. the terms “customs territory” or “customs territories” means the territory or territories in which the competent authorities of the parties apply their respective customs laws.

## **ARTICLE 2**

### **SCOPE OF AGREEMENT**

1. The competent authorities shall assist each other, in accordance with the provisions of this Agreement, in order to insure the proper application of customs laws, the accurate assessment of customs duties and taxes on the importation and exportation of goods and the correct determination of the classification, value and origin of such goods, as well as in preventing, investigating, and combating any offense.
2. Each competent authority shall execute requests for assistance made pursuant to this Agreement in accordance with the domestic law of its customs territory.
3. This Agreement is intended solely for mutual assistance between the competent authorities; the provisions of this Agreement shall not give rise to a right on the part of any person to obtain, suppress, or exclude any evidence, or to impede the execution of a request.

4. 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 or other monies.

### ARTICLE 3

#### SCOPE OF GENERAL ASSISTANCE

1. Upon request, a competent authority 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 other competent authority.
2. Upon request or upon its own initiative, a competent authority 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.
3. The competent authorities may 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 combating international traffic in illicit goods;
  - e. the exchange of experts knowledgeable in customs enforcement, laws, regulations, practices and procedures;
  - f. training activities and assistance in developing specialized skills for customs personnel; and
  - g. 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 competent authorities shall inform each other whether goods exported from or imported into one customs territory have been lawfully imported into or exported from the other customs territory. If requested, the information shall contain the customs procedure used for clearing the goods.
2. Upon request, the requested competent authority shall exercise, to the extent of its ability and within the limits of its available resources, special surveillance on:
  - a. persons known to the requesting competent authority to have committed a customs offense or that are 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 competent authority as giving rise to suspected illicit traffic into its customs territory; and
  - c. means of transport suspected of being used in offenses within the customs territory of the requesting competent authority.
3. Upon request or on their own initiative, the competent authorities shall furnish each other information regarding activities that may result in offenses within the customs territory of the other competent authority. In situations that could involve substantial damage to the economy, public health, public security, or similar vital interest of the customs territory of the other competent authority, the competent authorities, wherever possible, shall supply such information without being requested to do so.

## **ARTICLE 5**

### **FILES AND DOCUMENTS**

1. Upon request, the competent authorities shall provide information relating to the transportation and shipment of goods showing the value, origin, destination, and disposition of those goods.

2. Upon request, the requested competent authority shall properly authenticate copies of such files, documents, and other materials provided to the requesting competent authority. The requesting competent authority may request originals of files, documents, and other materials only where copies would be insufficient. Such originals shall be returned as soon as possible. Upon request originals necessary for adjudicative or similar purposes shall be returned without delay.
3. The transmission of originals of files, documents and other materials shall not affect the rights of the requested competent authority, nor of third persons.
4. Unless the requesting competent authority specifically requests originals or copies, the requested administration may transmit computer-based information in any form. The requested competent authority shall supply all information relevant for interpreting or utilizing the computer-based information at the same time.
5. If the requested competent authority agrees, employees designated by the requesting competent authority may examine, in the offices of the requested competent authority, information relevant to an offense and make copies thereof or extract information there from.

## **ARTICLE 6**

### **WITNESSES**

Except in extraordinary circumstances, the requested competent authority shall authorize its employees, if such employees so consent, to appear as witnesses in judicial or administrative proceedings in the customs territory whose competent authority initiated the request and to produce files, documents, or other materials or authenticated copies thereof.

Such a request shall include the date and type of the proceeding, the names of the parties involved, and the capacity in which the employee is to appear.

## **ARTICLE 7**

### **COMMUNICATION OF REQUESTS**

1. Requests pursuant to this Agreement shall be made in writing directly between employees designated by the respective competent authorities. 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.
2. Requests shall include:
  - a. the name of the competent authority making the request;
  - b. the nature of the matter or proceedings;
  - c. the assistance sought, the object of and the reason for the request;
  - d. a brief description of the matter under consideration and the legal elements involved; and
  - e. the names and addresses of the parties concerned in the matter, or proceeding, if known.
3. All requests shall be submitted in the English language.
4. If a request does not meet the formal requirements as per paragraph 2 of this Article, its correction or completion may be requested. The ordering of precautionary measures need not be affected thereby.

## **ARTICLE 8**

### **EXECUTION OF REQUESTS**

1. The requested competent authority shall take all reasonable measures to execute a request within a reasonable amount of time and, shall initiate any measure necessary for that purpose.
2. If the requested competent authority is not the appropriate authority to execute a request, it shall either promptly transmit it to the appropriate authority, which shall act upon the request according to its powers under the domestic law of its customs territory or, advise the requesting competent authority of the appropriate procedure to be followed regarding such a request.
3. The requested competent authority shall conduct such inspections, verifications, fact-finding inquiries, or other investigative measures,

including the questioning of experts, witnesses, and persons suspected of having committed an offense, as are necessary to execute a request. The results of such investigations, verifications, inspections and fact-finding inquiries shall be communicated as soon as possible to the requesting competent authority.

4.
  - a. Upon request, and under any terms and conditions it may set, the requested competent authority may allow employees of the requesting competent authority to be present in its customs territory, when its employees are investigating offenses which are of concern to the latter, including allowing their presence at investigations.
  - b. The presence of employees of the requesting competent authority in the customs territory of the requested competent authority shall be solely in an advisory capacity. Nothing in this Article shall be construed to allow them to exercise any legal or investigative powers granted to employees of the requested competent authority under the laws of its customs territory.
5. Employees of the requesting competent authority, authorized to investigate offenses against customs laws, may ask that employees of the requested competent authority examine any relevant information, including books, registers and other documents or data-media, and supply copies thereof or provide any other information relating to the offense.
6. When employees of the requesting competent authority are present in the customs territory of the requested competent authority pursuant to this Agreement, they must be able, at all times, to furnish proof of their identity and shall be responsible for any offenses they might commit.
7. The requested competent authority shall comply with a request that a certain procedure be followed to the extent that such procedure is not prohibited by the domestic law of its customs territory.
8. The requesting competent authority shall, if it so requests, be advised of the time and place of the action to be taken in response to a request so that such action may be coordinated.

## ARTICLE 9

### CONFIDENTIALITY OF INFORMATION

1. Information obtained under this Agreement may only be used or disclosed for the purposes specified in this Agreement, including use in judicial, administrative, or investigative proceedings. Such information may be used or disclosed for other purposes to other authorities of the customs territory of the requesting competent authority if the requested competent authority has expressly approved such use or disclosure in writing.
2. Any information or other communications received by one of the competent authorities pursuant to this Agreement, shall be treated as confidential and shall not be communicated to any other person or entity outside the requesting competent authority that received them, except as provided for in this Agreement.
3. Information transferred to other authorities of the customs territory of the requesting competent authority in accordance with the provisions of this Agreement shall be treated as confidential and shall enjoy any and all protection afforded to similar information under the laws of confidentiality and secrecy as provided for in the domestic law of the customs territory whose competent authority received them.
4. The provisions of Paragraph 2 of this Article shall not apply to cases concerning offenses relating to narcotic drugs and psychotropic substances. Such information may be communicated to other authorities in the customs territory of the requested competent authority directly involved in combating illicit drug traffic. In addition, information on offenses relating to the public health, public security or environmental protection in the customs territory of the requested competent authority whose competent authority received the information may be conveyed to its authorities which deal with such matters.
5. The requesting competent authority shall not use evidence or information obtained under this Agreement for purposes other than those stated in the request without the prior written consent of the requested competent authority.

**ARTICLE 10**  
**EXEMPTIONS**

1. Where the competent authority of the customs territory that received the request determines that granting assistance would infringe upon the security, public policy or similar essential interests, involve the violation of a commercial, industrial or professional secret or would be inconsistent with the domestic law and regulations of its customs territory, assistance may be refused or withheld, or may be granted subject to the satisfaction of certain conditions or requirements.
2. If the requesting competent authority would be unable to comply if a similar request were made by the requested competent authority, it shall draw attention to that fact in its request. Compliance with such a request shall be at the discretion of the requested competent authority.
3. The requested competent authority may postpone assistance on the grounds that it will interfere with an ongoing investigation, prosecution, or proceeding. In such an instance, the requested competent authority shall consult with the requesting competent authority to determine if assistance can be given subject to such terms or conditions as the requested competent authority may require.
4. In the event that a request cannot be complied with, the requesting competent authority shall be promptly notified and provided with a statement of the reasons for the 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 competent authority.

**ARTICLE 11**  
**COSTS**

1. The competent authorities 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 of their respective customs territories.
2. If expenses of a substantial or extraordinary nature are or will be required to execute the request, the competent authorities 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.

**ARTICLE 12**  
**IMPLEMENTATION OF THE AGREEMENT**

The competent authorities:

- a. shall communicate directly for the purpose of dealing with matters arising out of this Agreement;
- b. may after consultation, issue any administrative directives necessary for the implementation of this Agreement; and
- c. shall endeavor by mutual accord to resolve problems or questions or any other matters arising from the interpretation or application of this Agreement.

**ARTICLE 13**  
**APPLICATION**

This Agreement shall be applicable to the customs territories in which the competent authorities apply their respective customs laws.

**ARTICLE 14**  
**ENTRY INTO FORCE AND TERMINATION**

1. This Agreement shall enter into force on the date of the last 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 competent authorities may meet, upon request, to discuss any matters arising from this Agreement.

DONE in duplicate in the English language.

On behalf of ✓  
Taipei Economic and Cultural Office  
In Tel-Aviv

NAME: Jan Chung Ting  
TITLE: Representative  
DATE: May 7, 2009

On behalf of  
Israel Economic and Cultural Office  
in Taipei

NAME: Raphaël GAMZON  
TITLE: Representative  
DATE: June 18<sup>th</sup> 2009