



NEW ZEALAND  
**CUSTOMS SERVICE**  
TE MANA ĀRAI O AOTEAROA

**Co-operative Arrangement**  
**Between**  
**New Zealand Customs Service**  
**and**  
**the Samoa Ministry of Customs**



**Ministry of Customs & Revenue**  
**Matagaluega o Tiute ma Tupe Maua**  
*Working together for a Secure & Prosperous Samoa*

**MARCH 2026**

## **1. Introduction**

1.1 This Cooperative Arrangement (Arrangement) is entered into by:

- 1.1.1 The New Zealand Customs Service (NZCS); and
- 1.1.2 Samoa Ministry of Customs (MOC)

(hereinafter referred to singularly as “Participant” and collectively as “the Participants”).

1.2 This Arrangement sets out the terms and conditions on which information is disclosed by NZCS to MOC under section 318 of the *Customs and Excise Act 2018*.

The Participants:

### **Acknowledge**

- 1.3 the importance of cooperation between the Participants, in order to prevent breaches of customs laws and for the protection of the economic, fiscal, social, environmental and commercial interests of their respective countries, including ensuring appropriate and efficient customs duty collection;
- 1.4 the importance of achieving a balance between compliance and facilitation to ensure the free flow of legitimate trade and travel and to meet the needs of respective governments to ensure the protection of society, nationhood and revenues;
- 1.5 their commitment to the objectives of the Customs Co-operation Council, now known as the World Customs Organization (WCO);
- 1.6 the relevant instruments of the WCO, in particular the Recommendation concerning mutual administrative assistance of 5 December 1953 and the Cyprus Declaration of June 2000; and

### **Recognise**

- 1.7 that the Revised International Convention on the Simplification and Harmonization of Customs Procedures 2000 (Kyoto Convention) provides an essential framework for modern, efficient customs procedures, including the governing principles that commit customs administrations to provide transparency and predictability to all persons involved in international trade;

- 1.8 the Participants' desire to cooperate to the maximum extent possible in taking action to prevent and detect prohibited/restricted goods and other threats to their respective borders and any other customs offences;
- 1.9 that close contact between the customs administrations is to their mutual domestic and international benefit;
- 1.10 the provisions of the WCO Framework of Standards to Secure and Facilitate Global Trade;
- 1.11 that international trade will be facilitated by the adoption of modern control methods, including risk management, by the Participants;
- 1.12 that the global exchange of information is an essential component of effective risk management and the exchange of such information should be based on clear legal provisions.
- 1.13 the need for international cooperation to mitigate the threat of terrorist activity to world supply chains and for efforts to combat trans-border criminal activity;
- 1.14 the United Nations Universal Declaration of Human Rights of 1948.

Have reached the following understandings:

## **2. Purpose**

- 2.1 The Participants have jointly decided that they will cooperate within their capacity and in accordance with the national legislation of each Participant in order to:
  - 2.1.1 assist in the prevention, identification, investigation and suppression of customs offences;
  - 2.1.2 secure the supply chain to facilitate the safe movement of goods between New Zealand and Samoa and at the same time draw upon relevant international instruments and standards, to which the Participants have acceded, as a basis for import, export and transit requirements and procedures;
  - 2.1.3 cooperate in the research, development, testing and evaluation of new customs procedures, and the evolution of best practices with respect to customs laws and procedures and in the training and exchange of personnel and provision of assistance; and

- 2.1.4 exchange information regarding the use of technical equipment used for customs control and relevant professional, scientific and technical information developed or used by the customs administration and found useful in effective application of customs laws; and
  - 2.1.5 maximise the contribution made by them to the work of the Oceania Customs Organisation (OCO) and other relevant international organisations, with particular regard to the work of organisations in the Asia-Pacific region, in improving customs techniques and in resolving problems of customs procedures, customs enforcement and the facilitation of trade.
- 2.2 The Arrangement will be applicable in the territories of the States of the Participants, while at the same time providing for Participants to exchange specific information to help identify high-risk consignments or persons of interest in advance of their arrival in their respective territories.

### 3. Definitions

3.1 For the purposes of this Arrangement:

<b>Term</b>	<b>Definition</b>
"Customs administration"	For New Zealand, Customs means the New Zealand Customs Service
	For Samoa, Customs means the Samoa Customs Services.
"customs laws"	means all the laws and regulations concerning the importation, exportation and transit of goods, and the cross-border movements of people and craft, administered, applied, or enforced by a Participant.
"customs offence"	means any breach or attempted breach of customs laws.
"information"	means any data, whether or not processed or analysed, and documents, reports, and other communications in any format, including electronic, certified or authenticated copies thereof.
"person"	means both natural and legal persons.

“personal data”	means all information relating to an identified or identifiable natural person.
"requested administration"	means the customs administration from which assistance is requested.
“requested State”	means the state in which the requested administration is responsible for customs matters.
"requesting administration"	means the customs administration which requests assistance.
“requesting State”	means the state in which the requesting administration is responsible for customs matters.

### 3.2 For the purpose of this Arrangement:

- 3.2.1 All other definitions in this Arrangement have the meaning defined in the New Zealand *Customs and Excise Act 2018* unless otherwise noted.

## 4. Particular type or class of information that may be disclosed

### Information for the Application and Enforcement of Customs Law

- 4.1 The Participants will promptly provide each other, either on request or on their own initiative, with information that helps to ensure the proper application of customs laws, the prevention, identification, investigation and suppression of customs offences and other threats to the border, and the security of the international trade supply chain. Such information may include:
- 4.1.1 new law enforcement techniques that have proved their effectiveness;
  - 4.1.2 new trends, means or methods of committing customs offences;
  - 4.1.3 goods known to be the subject of customs offences, as well as transport and storage methods used in respect of those goods;
  - 4.1.4 persons known to have committed a customs offence or suspected of being about to commit a customs offence; and

- 4.1.5 any other information that can assist customs administrations with risk assessment for control and facilitation purposes.
- 4.2 On request, the requested administration may provide the requesting administration with information on:
  - 4.2.1 whether goods imported into the territory of the requesting State have been lawfully exported from the territory of the requested State and the customs procedure, if any, to which the goods have been subjected;
  - 4.2.2 whether goods exported from the territory of the requesting State have been lawfully imported into the territory of the requested State, and the customs procedure, if any, to which the goods have been subjected.
- 4.3 Neither Participant may disclose biometric information relating to any person for the purposes of assisting the other Participant enforce a law imposing a pecuniary or administrative penalty.
- 4.4 The type of information that may be disclosed under this Arrangement is set out in more detail in **Annex 2**.

## **5. Functions of MOC in respect of which the disclosure is required**

- 5.1 MOC is the agency responsible for the prevention, identification, investigation, combating and prosecution of customs offences and other threats to border security in Samoa.
- 5.2 The Participants will assist each other in the prevention, identification, investigation, combating and prosecution of customs offences and other threats to the borders in their respective jurisdictions, and for the purpose of the proper assessment of customs duties and other taxes and the implementation of prohibitions and restrictions of import and export that are consistent with a Participant's international obligations.

## **6. How the information will be used by MOC to assist with the function**

### **Information for the Assessment of Customs Duties**

- 6.1 On request, the requested administration may, without prejudice to Paragraphs 4.1, 4.2 and 7.4, in support of the proper application of customs law or in the prevention of customs offences; provide

information to assist the requesting administration to verify the truth or accuracy of information provided to the requesting administration. This information may be used to:

- 6.1.1 carry out a proper assessment or audit including valuation and tariff classification of goods for customs purposes;
  - 6.1.2 determine the class and origin of goods; and
  - 6.1.3 ascertain relevant prohibitions and restrictions on import and export.
- 6.2 The request will specify the verification procedures that the requesting administration has carried out or attempted, and the specific information requested.

### **Information Relating to Customs Offences**

- 6.3 Each customs administration may on request or on its own initiative, provide the other customs administration with information on activities, planned, ongoing, or completed, which present reasonable grounds to believe that a customs offence may have been committed or may be committed in the territory of the other State.

### **Particular Information Requirements**

- 6.4 In particular, the Participants may provide each other, either on request or on their own initiative, with information relating to:
- 6.4.1 the illicit or suspicious movement of goods or persons to New Zealand or Samoa;
  - 6.4.2 trans-national crime relevant to the application of the customs law of New Zealand or Samoa, including the trafficking in Narcotic Drugs and Psychotropic Substances and precursor chemicals; and
  - 6.4.3 interdictions of goods traded between New Zealand and Samoa that are found to be in breach of customs laws.

### **Exchange of Personnel**

- 6.5 The exchange of personnel may be arranged to advance the mutual understanding of the Participants' techniques and procedures, and when carrying out any common/joint activities.

## **Other Joint Activities**

- 6.6 The Participants may establish joint working groups to work cooperatively on matters of common interest.

## **7. The form in which the information is to be disclosed**

### **Exchange of Information for Customs purposes**

- 7.1 The supply of any information under this Arrangement will be in accordance with, and subject to, any legislation relating to the exchange of information in the requested State, and any stated caveats of the requested administration relating to the use and disclosure of the information provided, except to the extent that such information may be required to be disclosed by law in the context of inquiries, administrative, quasi-judicial and judicial proceedings in the requesting State.
- 7.2 In particular, personal data disclosed by the Participants in accordance with this Arrangement will only be used for the prevention, detection, investigation, prosecution or punishment of customs offences of any kind or of other offences punishable by imprisonment.
- 7.3 The requested administration may decline to exchange personal data if it is not satisfied that the information relates to the suspected violation of the Customs laws of either State. Accordingly, the requesting administration is to specify in its request that the requested information is to be used solely for the purposes governed under this Arrangement.
- 7.4 It is a condition of the disclosure of personal data by the requested administration that the requesting administration will only disclose this information to another domestic law enforcement authority after notifying the requested administration, and the information will only be disclosed for the purpose of law enforcement. Personal data disclosed may not be used in any legal proceeding without the prior written consent of the requested administration.

### **Electronic Exchange of Information**

- 7.5 The Participants may, by mutual arrangement in accordance with Paragraphs 4.1, 4.2, 6.1 and 6.2, exchange any information covered by this Arrangement electronically.
- 7.6 Information transmitted between the Participants via electronic transfer is to be encrypted or otherwise suitably protected and

processes, formats and media for data exchange will conform wherever applicable to any standards or processes as may be jointly decided by the Participants.

- 7.7 Any information and intelligence to be exchanged under this Arrangement will be accompanied by any relevant background information for interpreting or using it.

### **Provision of Assistance**

- 7.8 A request for assistance under this Arrangement, including the exchange of information, may be conveyed orally but will be confirmed in writing in English either electronically or by way of letter, within five working days of receipt of the original request by the requesting administration's designated contact point listed at **Annex 1** to this Arrangement. Any request will be conveyed to the designated contact point of the requested administration.

- 7.9 Any written request will state:

7.9.1 the branch of the requesting administration that is responsible for conducting the investigation, legal proceedings, or for any other action which will be initiated as a result of the assistance provided;

7.9.2 the assistance requested;

7.9.3 the reason why assistance is requested;

7.9.4 the date by which the assistance is requested;

7.9.5 If applicable:

7.9.5.1 brief description of the case under review and the relevant legal and administrative provisions; and

7.9.5.2 names and contact details of the persons to whom the request relates, if known; and

7.9.6 any other information, which may assist in execution of the request.

- 7.10 Any non-English document accompanying such requests will be translated, to the extent necessary, into English language.

- 7.11 Any request for assistance will be acknowledged by the requested administration within five working days of the date of receipt of the written request. The requested administration will provide the

information requested by the requesting administration at the earliest possible time. If the requested administration is unable to assist, or assist within the period specified in the request, it will inform the requesting administration of this fact, the reasons for the denial or delay, and in the case of delay, when the assistance is likely to be provided.

7.12 Where the requesting administration requests assistance that it could not reciprocate, then this fact will be drawn to the attention of the requested administration. The response to such a request will be at the discretion of the requested administration.

7.13 If the requested administration is not the appropriate authority to assist in the circumstances, it will:

7.13.1 transmit the request to the appropriate authority, and advise the requesting administration of this fact; or

7.13.2 inform the requesting administration as to which authority should receive the request.

7.14 Where the requested administration believes that assistance to the requesting administration would be detrimental to the national sovereignty, security or public policy of the requested State or, contrary to its laws or other important interests; the requested administration may either decline to assist in whole or part, or may stipulate that the assistance is conditional upon the satisfaction of certain conditions by the requesting administration.

## **8. The safeguards that are to be applied for protecting personal information or commercial information**

8.1 Both Participants will observe the following principles when requesting, conveying and handling information shared under this Arrangement:

8.1.1 Information provided and received under the Arrangement will be accurate, complete and current to the extent necessary for the purposes of this Arrangement. A recipient Participant will not modify any information received under this Arrangement without the authorisation of the Participant who provided the information.

8.1.2 When either Participant becomes aware that information it provided or received under this Arrangement is inaccurate, the

Participant should advise the other Participant of this inaccuracy and provide correct information. Participants should in a timely manner take appropriate action on any request made by either Participant for access, additions, changes, deletions, or correction to information that it provided.

- 8.1.3 Information provided under this Arrangement will be appointed a security classification and each Participant intends to maintain any received personal data in a manner that is at least as secure as it maintains like information concerning its own citizens.
- 8.1.4 Each Participant may from time to time request additional protections to be placed on highly sensitive information.
- 8.1.5 Each Participant will provide full details to the other of the accidental or unauthorised access, use, disclosure, modification or disposal of the information at the earliest possible time.
- 8.1.6 Inappropriate access, dissemination, or use of any information disclosed by one Participant to the other is to be subject to appropriate action by the Participant responsible for the breach in accordance with that Participant's policies, processes and code of conduct.
- 8.1.7 As necessary, each Participant may request assurance from the other that sufficient safeguards are being maintained by the other to ensure that all information exchanged under the Arrangement is stored in a secure manner that complies with each Participant's respective requirements. If a participant considers the other's safeguards to be insufficient, the Participant may decline to provide further information pending a resolution of the perceived deficiency.
- 8.1.8 Both Participants will take reasonable steps to maintain the security of information disclosed under this Arrangement, by protecting it against risks such as unauthorised access, collection, use, disclosure and disposal. NZCS will at all times adhere to the Protective Security Requirements (**PSR**) and New Zealand Information Security Manual (**NZISM**).
- 8.1.9 Each Participant will apply the standards set out in this Arrangement with respect to the handling and safeguarding of the received information. Transfers of information are to be considered government to government transfers.

- 8.1.10 Each Participant will ensure that all personnel with access to information obtained under this Arrangement are trained on the handling, usage and restrictions which apply and to safeguard the information in a manner consistent with this Arrangement.
- 8.1.11 If either Participant reasonably believes that the privacy of individuals subject to this Arrangement has been or may be breached, then that Participant, after appropriate discussions with the other Participant, may suspend the process for up to three calendar months to give the Participants the opportunity to remedy the breach or possible breach.
- 8.1.12 NZCS will notify New Zealand's Privacy Commissioner as soon as practicable after becoming aware of any notifiable breach as defined in section 112(1) of the *Privacy Act 2020*. NZCS may notify New Zealand's Privacy Commissioner and/or affected persons of any privacy breach, whether or not it is a notifiable privacy breach under the *Privacy Act 2020*.

## **Audit**

- 8.2 Both MOC and NZCS will undertake an audit annually and communicate the result to each other confirming:
  - 8.2.1 Information disclosed under this Arrangement is accessed and used for the purposes outlined in this Arrangement.
  - 8.2.2 The storage, retention and disposal of information conforms with the requirements as set out in this Arrangement.
  - 8.2.3 Any privacy or security incidents identified and reported.

## **9. The requirements relating to storage and disposal of the information**

- 9.1 Information obtained under this Arrangement will be:
  - 9.1.1 protected at all times from unauthorised dissemination;
  - 9.1.2 accessed only by persons on a need-to-know basis; and
  - 9.1.3 retained only as long as necessary to carry out the purposes stated in this Arrangement and no longer than the period specified in **Annex 2** and is expected to be destroyed thereafter.

## **10. The circumstances (if any) in which the information may be disclosed by MOC to another specified agency; and how that disclosure may be made**

10.1 If either Participant needs to use the information for purposes not covered in this Arrangement (including disclosure to a third party), the requesting Participant will seek prior written consent from the Participant disclosing the information.

## **11. Resolution of Differences**

11.1 Should any difference relating to the interpretation, application, or variation of this Arrangement arise, the Participants will in good faith meet and negotiate with a view to resolving the difference as quickly as possible.

11.2 If the Participants are unable to resolve any difference within 15 working days, the matter will be referred to the Chief Executive of the Participants or their delegated representatives for resolution.

11.3 The Participants will continue, in good faith, to act in accordance with all other the sections of this Arrangement.

## **12. Commencement, review and termination**

### **Review**

12.1 The Participants will meet to review this Arrangement on request or at the end of two years from the date of its coming into effect, unless they decide, by notifying each other in writing, that no such review is necessary.

12.2 The Participants will review this Arrangement upon a privacy breach or security breach caused under or related to this Arrangement.

12.3 The Participants will co-operate with each other in any review and will use their reasonable endeavours to make available the necessary resources, facilities and information to facilitate each joint review.

12.4 Each Participant may initiate a review at any time on providing 30 days' notice in writing. All notices of review will be in writing and sent to the agency contacts detailed in **Annex 1**.

## **Entry into Effect, Amendment and Duration**

- 12.5 This Arrangement will come into effect on the date of signature and may be amended at any time by the mutual written consent of the Participants.
- 12.6 This Arrangement will remain in operation until terminated by either Participant, giving three months' written notice to the other Participant. However, ongoing proceedings at the time of termination will be completed in accordance with the provisions of this Arrangement.

## **13. Confidentiality**

- 13.1. This Arrangement will be published on NZCS' website in accordance with section 321 of the *Customs and Excise Act 2018*.
- 13.2. Neither Participant will release any information arising from this Arrangement to the media or any member of the public without first obtaining consent to do so from the other Participant.
- 13.3. If there is a matter of concern neither Participant will discuss the matter in public without first engaging in a full discussion between the Participants.
- 13.4. Inquiries made and information disclosed under this Arrangement, whatever their form, will be confidential, and will receive at least the same protection as that received by information of that type in accordance with the national laws of the Participant that receives it. Information provided under this Arrangement will bear endorsements or caveats governing the conditions of the use and disclosure of the information.

## **14. Signatories**

- 14.1. The Arrangement will be signed off by the Chief Executive of the NZ Customs and the Chief Executive Officer of the Samoa Ministry of Customs.

## **15. Representatives**

- 15.1. The Participants will designate contact points for the purposes of the Arrangement. Contact details for the respective contact points are

listed in **Annex 1** to this Arrangement. All notices and communication between the Participants and under this Memorandum will be sent to the representatives at the addresses set out in **Annex 1**.

- 15.2. In the absence of any decision to the contrary, the requesting administration will meet the necessary expenses involved in responding to that request other than staff costs, stationery and communications.
- 15.3. Each Participant will waive all claims for reimbursement of costs incurred in the provision of assistance under this Arrangement, with the exception of mutually accepted expenses for experts, witnesses, interpreters and translators other than Government employees, which will be borne by the requesting administration.
- 15.4. Expenses incurred in the provision of technical cooperation through the exchange of personnel will be subject to special arrangements jointly decided between the Participants.

## **16. Variations**

- 16.1. Any differences concerning the implementation of this Arrangement will be resolved by consultation between the Participants.
- 16.2. Any variation to this Arrangement is to be done in accordance with section 318 of the *Customs and Excise Act 2018*, which includes variation with the New Zealand Privacy Commissioner.
- 16.3. Any variation to this Arrangement is to be made in writing and executed by the Chief Executive of the NZCS and the Chief Executive Officer of the MOC. The Annexes to this Arrangement do not form part of the Arrangement. Any variation to an Annex to this Arrangement is to be in writing and executed by the Participants to this Arrangement or their designated representatives.

Signed in duplicate at *Apia, Samoa* on this \_\_\_\_\_ day of **March 2026**  
by the following representatives of the Participants:

**For the New Zealand Customs  
Service**

**For the Ministry of Customs  
Samoa**

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*Christine Stevenson  
Comptroller*

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*Fonoti Talaitupu Li'a-Taefu  
Chief Executive Officer*

**Witnessed by**

**Witnessed by**

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*Rt Hon Christopher Luxon  
Prime Minister*

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*Hon Laaulialemalietoa Leuatea  
Polataivao Fosi Schmidt  
Prime Minister*

## ANNEXES

List of Annexes to this Arrangement

Annex 1	Contact Details
Annex 2	Technical Specification Report

**Annex 1 – Contact Details**

NZ Customs Service

<i>Role</i>	<i>Contact Details</i>
Pacific Liaison Officer	

Samoa Customs Service

<i>Role</i>	<i>Contact Details</i>
Assistant CEO Border Operations	
Deputy CEO Customs Services	

## Annex 2 –Technical Specification Report

### Introduction

1. This annex details the Customs Data that may be sent by the NZCS to the Samoa MOC.
2. The Customs Data will be used by MOC to carry out its functions related to:
  - the prevention, detection, investigation, prosecution, or punishment of offences; or
  - the processing of international passengers at the border; or
  - the protection of border security; or
  - the enforcement of a law imposing a pecuniary penalty; or
  - the protection of public health and safety; or
  - the protection of public revenue.

### The Data

3. The Customs Data to be sent may include:
  - a) The following data in relation to any relevant **individual(s)**:
    - full name;
    - booking reference (for relevant flight);
    - flight number and date of departure;
    - date of birth;
    - passport or travel document number and country of issue;
    - information that will assist MOC to undertake its functions listed at 2 above.

**b) The following data in relation to any relevant **company or body corporate**:**

- registered/registration details
- import or export history
- live or current shipments
- information that will assist MOC to undertake its functions listed at 2 above.

**c) The following data in relation to any relevant **goods(s)**:**

- shipment details (import or export)
- bill of lading or airway bill details
- export or import entry details
- information that will assist MOC to undertake its functions listed at 2 above

**d) The following data in relation to any relevant **craft(s)**:**

- registration details
- owner, captain, crew and passenger details
- cargo details
- information that will assist MOC to undertake its functions listed at 2 above.

### **Use of the Information**

4. MOC may use the Customs Data to assist it to discharge its legislative remit relevant to its functions listed at 2 above only and not for any other reason.

## **Transmission Method**

5. The data will be sent by:
  - Information will be disclosed by a Customs Officer via email. The Customs Data will be attached to the email in a password protected word document;
  - Any password will be communicated separately to the appropriate MOC Contact Person(s); and
  - In urgent circumstances, the Customs Data may be disclosed first via telephone to the MOC Contact Person and then in writing via email.

## **Tracking of any disclosure of the information**

6. Information disclosed by Customs to MOC will be marked:
  - “IN CONFIDENCE: PERSONAL INFORMATION”; and
  - as originating from Customs under this Co-operative Arrangement.
7. Customs will record any disclosure of Customs Data to MOC under this Arrangement in a note within Customs’ system. The note will have the following form:

## **Information disclosure outside of MCR**

8. If MOC discloses the Customs Data to any other agency, it will ensure that the above markings are disclosed with the Customs Data.

## **Storage**

9. The information will be stored by MOC on an allocated single computer with encryption and password protection known to the contact persons only.

10. A secured cabinet within the Border Operation vault is also allocated for storage and security of physical copies of information including appropriate safeguards.

### **Retention and disposal of information**

11. MOC will retain the information about an individual traveller for no longer than 20 working days.

12. MOC will retain commercially sensitive information only for as long as is required to assess and/or mitigate risks outlined at 2 above.

13. After this period, MOC will securely dispose of the information by deleting electronic information and securely destroying paper-based information.

### **Transmission Method**

14. The data will be sent by:

- Email
- APAN

### **Security**

15. The following security protocols will be used for the transmission of data:

- Information sent by email will be contained within documents which will be encrypted
- Information uploaded via APAN needs no further encryption