

**MEMORANDUM OF COOPERATION
BETWEEN
THE NEW ZEALAND CUSTOMS SERVICE
AND
THE ZAKAT, TAX AND CUSTOMS AUTHORITY OF
THE KINGDOM OF SAUDI ARABIA
ON MUTUAL ADMINISTRATIVE ASSISTANCE
IN CUSTOMS MATTERS**

The New Zealand Customs Service and the Zakat, Tax and Customs Authority of the Kingdom of Saudi Arabia (hereinafter referred to as "the Participants" and to each of them as "the Participant");

RECOGNIZING that offences against Customs Law are prejudicial to the economic, commercial, financial, social and cultural interests of both countries;

ACKNOWLEDGING that the Participants are the respective agencies responsible for the detection, prevention, and combating of Customs Offences in New Zealand and in the Kingdom of Saudi Arabia;

BEING AWARE OF the importance of the accurate assessment of customs duties and taxes as well as other charges imposed on the exportation or importation of goods and the importance of ensuring the proper enforcement of measures of prohibition, restriction and control;

RECOGNIZING the need for international cooperation in matters related to the application and enforcement of their Customs Laws;

CONVINCED that the efforts aiming at the prevention of Customs Offences and ensuring the accurate collection of duties and taxes on imports and exports can be made more effective by mutual cooperation;

HAVING REGARD TO the pertinent instruments issued by the Customs Cooperation Council (World Customs Organization), particularly the Recommendation on Mutual Administrative Assistance of December 5, 1953; and

HAVING REGARD ALSO TO the international conventions acceded by either Participant, duly containing provisions on prohibition and restriction as well as specific control procedures on certain goods;

have agreed on the following:

ARTICLE 1

Definitions

For the purposes of this Memorandum of Cooperation ("MOC"), the following terms will bear the meanings explained *vis-à-vis* each item unless the context otherwise requires:

1. "Customs Law": the laws and regulations enforced by either Participant concerning the importation, exportation, transhipment and transit of goods and means of payment, whether relating to customs duties, including countervailing and antidumping duties, taxes or any other charges, or measures of prohibition, restriction or control, administered and enforced by the Participants;
2. "Customs Offence": any violation or attempted violation of Customs Law;
3. "Person": any natural or legal person;
4. "Personal information": Any data, regardless of its source or form, that may lead to identifying an individual specifically, or that may directly or indirectly make it possible to identify an individual, including the name, personal identification number, addresses, contact numbers, license numbers, records, personal assets, bank and credit card numbers, photos and videos of an individual, and any other data of personal nature;
5. "Information": any data, documents, reports, certificated copies thereof or other Information (including personal information) already processed or analyzed, including electronic copies.

ARTICLE 2

Scope of MOC

1. The Participants will provide each other with administrative assistance under the provisions set out in this MOC, for the proper application of their Customs Laws, and the prevention, detection, investigation, or prosecution of Customs Offences.
2. Any assistance provided by either Participant under this MOC will be in accordance with the law applicable in the territory of its state and within its competence and available resources.

ARTICLE 3

Forms of Cooperation and Mutual Assistance

The Participants will perform, either upon request or on their own initiative, the following:

1. Provide each other with all available Information about their Customs Laws and procedures pertaining to Customs Offences, as well as with all Information required according to the provisions of this MOC.
2. Exchange expertise relating to their activities and Information regarding new trends, means or methods of committing offences, including cooperation in the field of customs training.
3. Communicate to each other substantial amendments to the Customs Law, and control techniques and application methods, as well as discuss other issues of common interest.
4. Exchange Information and expertise on the use of technical equipment for control.
5. Exchange expertise on customs matters.

ARTICLE 4

Information for the Application and Enforcement of Customs Laws

The Participants will provide each other, either upon request or on their own initiative, with the following Information:

1. whether the goods imported to the customs territory of the other Participant have been lawfully exported from its customs territory; and
2. whether the goods exported from the customs territory of the other Participant have been lawfully entered into its customs territory.

ARTICLE 5

Information on Other Activities

1. The Participants will provide each other, either upon request or on their own initiative, with the following Information and maintain surveillance on the following:
 - a) movement of persons known or suspected to have committed offences of the Customs Law, particularly those moving into and out of the territory of that Participant;
 - b) movement of goods, either in transport stage or in storage, reported by the other Participant to be suspected of an illegal movement intended for its customs territory;
 - c) means of transport suspected by the other Participant to have been used to

commit Customs Offences in the customs territory of either Participant; and

- d) premises suspected of being used in connection with the commission of Customs Offences in the Customs territory of either Participant.

2. The Participants will take action, to the extent possible, to provide Information and intelligence in cases that could involve damage to the economy, public health, public security, or any other vital interests of either Participant.

ARTICLE 6

Use of Information Shared Under this MOC

- 1. The Participants will use the Information shared under this MOC to support the proper application of Customs Laws or in the prevention of Customs Offences.
- 2. Subject to the constraints of the national laws, each Participant will provide the other Participant with original reports and documents, including electronic Information, which are considered essential by the other Participant for trial and investigation, provided that the original documents will be returned at the earliest opportunity.
- 3. Where original documents could not be transmitted, certified or validated copies of the documents and other materials will be transmitted.

ARTICLE 7

Experts and Witnesses

On request, either Participant may authorize its officials, in connection with violations of the Customs Law, to appear as experts or witnesses before judicial or administrative agencies of the State of the other Participant.

ARTICLE 8

Information on Illicit Traffic of Sensitive Goods

The Participants will, on their own initiative or upon request, provide each other with all relevant Information on any action, intended or carried out, which constitutes or may constitute an offence against the Customs Law of the territory of either of them, concerning illicit traffic of:

- 1. weapons, missiles, explosive or nuclear materials;
- 2. works of art of significant historical, cultural or archaeological value;

3. narcotic drugs, psychotropic substances, precursors used in their composition and poisonous substances, as well as substances dangerous to the environment and public health;
4. pirated and counterfeit goods.

ARTICLE 9

Form and Content of Assistance Requests

1. Requests for assistance under this MOC will be made in writing and will be accompanied by documents required for implementation. A Request may be accepted verbally if necessary or in urgent cases, provided that it is confirmed later in writing.
2. Requests made under Paragraph 1 of this Article must include the following details:
 - a) the name of the requesting agency;
 - b) action to be taken;
 - c) the subject of and reason for the request;
 - d) other relevant rules, regulations and documents; and
 - e) precise and comprehensive descriptions, to the extent possible, of the relevant persons, if known.
3. Requests will be made in the English language.
4. If the Request is not satisfying the requirements set forth in this Article, its correction or completion may be requested without affecting the request for precautionary measures.
5. Requests for assistance will be responded to according to the law of the requested Participant.

ARTICLE 10

Execution of Requests

1. The Participants will take all official measures, including any legal action required for executing Requests for assistance.
2. The Requests for assistance will be executed in the manner requested by the requesting Participant unless it conflicts with the law and administrative procedures of the requested Participant.

3. Upon request from a requesting Participant, the requested Participant may authorize its government officials to provide their opinion as experts, as well as to provide, when required, proving material relating to customs issues inter alia views on matters of classification, valuation and origin of goods.
4. In cases where the requested Participant is not the appropriate authority to meet the Request, the requested Participant will transmit the request to the appropriate authority.

ARTICLE 11

Presence of Officials

1. The officials designated by either Participant may, with the authorization of the other Participant and subject to its conditions for investigating a Customs Offence, perform the following:
 - a) examine documents, records and other relevant data in the territory of the requested Participant in order to obtain Information in respect of a Customs Offence;
 - b) obtain copies of documents, records and other relevant data in respect of such Customs Offence; and
 - c) attend any investigation pertaining to the requesting Participant and conducted by the requested Participant in its customs territory.
2. The officials mentioned in paragraph 1 of this Article will furnish, during their presence in the customs territory of the other Participant, proof of their official status.
3. Officials will, while in the territory of the other Participant, enjoy the same protection as accorded to the customs officers of that Participant under its law, provided that they bear responsibility for any offence they might commit.

ARTICLE 12

Use and Confidentiality of Information

1. The information, correspondence and documents received by either Participant under this MOC, will be treated as confidential and will be used solely for the purposes of this MOC. It cannot be transmitted, disclosed, or used for any other purpose except after written authorization by the providing Participant.
2. The Requests, Information, experts' reports or other correspondence received in

any form by either Participant under this MOC, will receive the same protection provided by that Participant to similar Information under its laws.

3. Both Participants will apply the necessary procedures to maintain the security of information exchanged under this MOC, and any Information transmitted between the Participants via electronic transfer is to be encrypted or otherwise suitably protected.
4. If the Information obtained by either Participant under this MOC is required for a criminal proceeding, it will be requested in accordance with the law applicable to mutual assistance in criminal matters, subject to the law applicable at each Participant.
5. The Participants will store Information by the most secure means practically available and will securely dispose of any Information received under this MOC when it is no longer required for lawful use.

ARTICLE 13 **Exemptions**

1. Either Participants may refuse to provide assistance, in whole or in part, according to this MOC, in the following cases:
 - a) if the execution of the request would prejudice the national sovereignty, security, public order or other essential national interests;
 - b) if the execution of the request would involve a violation of an industrial, commercial or professional secret or any other secrets protected by its laws;
 - c) if the request is related to non-customs matters; or
 - d) if the request cannot be met by the requesting Participant, if addressed to it.
2. Either Participant may, rather than refusing to provide assistance, lay down certain conditions for providing assistance, provided that the other Participant will comply with them in case of acceptance.
3. If a requested Participant is unable to comply with the request for assistance, it will notify the other Participant in writing without delay, along with an explanation of the reasons thereof.

ARTICLE 14 **Expenses**

Each Participant will bear its own expenses incurred in the implementation of this MOC. If the execution of the requests requires substantial extraordinary expenses, the Participants will consult to determine the terms and conditions under which the requests will be executed, as well as the manner in which the expenses will be borne.

ARTICLE 15

Implementation of the MOC

1. The cooperation provided for in this MOC will take place directly between the Participants, provided that they agree on detailed arrangements and practical measures to facilitate the implementation of this MOC.
2. The Participants will work on resolving any problem arising from the interpretation or application of this MOC through mutual consent.
3. Representatives of the Participants will meet, as the need arises, to consider procedures and measures to be taken to implement this MOC.

ARTICLE 16

Territorial Application

This MOC will be applicable in the customs territories of the states of both Participants.

ARTICLE 17

Legal Effect

This MOC does not create any binding rights or obligations under international or domestic law and does not affect the rights and obligations of the Participants under any international agreement.

ARTICLE 18

Final Provisions

1. This MOC will enter into force on the date of the last written notification through the diplomatic channels, duly affirming completion of all legal procedures required for the entry into force of this MOC.

2. This MOC may be amended by mutual consent of the Participants, provided the amendment will enter into force according to the procedures mentioned in Paragraph 1 of this Article.
3. This MOC will remain effective for an indefinite period and will expire upon three months from the date of receipt through diplomatic channels of a written notice from either Participant, containing its desire to terminate. Its termination will not affect any request or activity of cooperation started prior to the date of termination.

Done in duplicate at _____ on ___/___/144_ A.H corresponding to ___/___/202_ A.G, in the Arabic and English languages, all texts being equally authentic.

For the New Zealand Customs Service

For the Zakat, Tax and Customs
Authority of the Kingdom of Saudi Arabia

[name]
[designation]

[name]
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