



**Agreement
between the Government of the Kingdom of Saudi Arabia and
the Government of the Republic of Azerbaijan
on co-operation and mutual assistance in customs matters**

The Government of the Kingdom of Saudi Arabia and the Government of the Republic of Azerbaijan (hereinafter referred to as "the Contracting Parties"),

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

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 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 prevention of Customs offences and ensuring 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 any of the Contracting Parties, 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 Agreement, the following terms shall bear the meanings explained *vis-à-vis* each item unless the context otherwise requires:

1. Customs administration: for the Government of the Kingdom of Saudi Arabia, "Zakat, Tax and Customs Authority" and for the Government of the Republic of Azerbaijan, "State Customs Committee";
2. Customs Law: the provisions stipulated in the national legislations enforced by either Contracting Party concerning the importation, exportation, transshipment, transit of goods and means of payment, whether relating to Customs duties, taxes or any other fees or charges applied or collected by the Customs administrations, or measures of prohibition, restriction or control, the administration and enforcement of which are specifically charged to the Contracting Parties;





3. Customs duties and taxes: all duties, taxes, fees or any other charges which are levied in the territories of the States of the Contracting Parties in application of Customs law, but not including fees and charges for services rendered;
4. Customs offence: any violation or attempted violation of Customs law;
5. Person: any natural or legal person;
6. Information: any data, documents, reports, certified copies thereof or other Customs information in any form, including the electronic copies;
7. Intelligence: information already processed or analyzed in order to obtain an evidence relating to a Customs violation;
8. Requested Contracting Party: the Contracting Party whose Customs administration is requested to provide assistance;
9. Requesting Contracting Party: the Contracting Party whose Customs administration requests assistance;
10. Requested administration: the Customs administration from which assistance is requested;
11. Requesting administration: the Customs administration, which requests assistance.

Article 2 Scope of Agreement

1. The Contracting Parties shall provide each other with administrative assistance under the provisions set out in this Agreement, for the proper application of Customs law, the prevention, investigation and combating of Customs offences and the promotion of Customs informatization.
2. Any assistance provided by either Contracting Party under this Agreement shall be in accordance with the national legislation of that Contracting Party and within its competence and available resources.

Article 3 Forms of Cooperation and Mutual Assistance

The Contracting Parties shall perform, either upon request or on their own initiative, the following:

1. Provide each other with all available information about its Customs legislation and procedures pertaining to the Customs offences, as well as with all information required according to provisions of this Agreement.
2. Communicate to each other substantial amendments that occur to the Customs laws, and on the control techniques and application methods, as well as discuss other issues of common interest.





3. Exchange information and expertise on use of technical equipment of control.
4. Conduct the experts exchange and cooperation in the field of Customs training *inter alia* canine program development, intellectual property right (IPR) protection, post clearance audit, security technologies, importation and exportation procedures, risk affairs and infrastructure.

Article 4 Information for Application and Enforcement of Customs Legislation

The Contracting Parties shall 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 Contracting Party have been lawfully exported from its Customs territory; and
2. whether the goods exported from the Customs territory of the other Contracting Party have been lawfully entered into its Customs territory.

Article 5 Information on Other Activities

On request, the requested administration shall, to the extent possible, maintain surveillance over and provide requesting administration information on:

1. goods, either in transport or in storage, known to have been used or suspected of being used to commit a Customs offence in the Customs territory of the requesting Contracting Party;
2. means of transport known to have been used or suspected of being used to commit a Customs offence in the territory of the requesting Contracting Party;
3. premises in the territory of requested Contracting Party 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 Contracting Party; and
4. persons known to have committed or suspected of being about to commit a Customs offence in the territory of the requesting Contracting Party, particularly those moving into and out of the territory of the requested Contracting Party.

Article 6 Information Relating to Customs Offences

1. The Contracting Parties shall, either on their own initiative or upon request, provide each other with all information on activities, discovered or planned to be committed, which constitute or might constitute a violation of Customs law applicable in the territory of either Contracting Party.
2. The Contracting Parties shall 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 State.





Article 7 Communication of Information

1. Subject to the constraints of the national legislations, each Contracting Party shall provide the other Contracting Party with the original reports and documents, including electronic information, which is considered essential by that other Contracting Party for trial and investigation, provided that the original documents shall be returned at the earliest opportunity.
2. Where original documents may not be transmitted, certified or validated copies of the documents and other materials shall be transmitted.

Article 8 Advance Exchange of Information

The Customs administrations may, by mutual arrangement exchange specific information about the goods and means of transport in advance of their arrival in the territory of the other Contracting Party using all means of communication, *inter alia*, electronic means.

Article 9 Experts and Witnesses

1. On request, the Contracting Parties may authorize their officials, in connection with violations of the Customs law, to appear as experts or witnesses before a judicial or administrative agency of the State of the other Contracting Party.
2. Upon request from a requesting Contracting Party, the requested Contracting Party may authorize its officials to provide their opinion as experts, as well as to provide, when required, proving material relating to the Customs issues *inter alia* the views on matters of classification, valuation and origin of goods.

Article 10 Information on Illicit Traffic of Sensitive Goods

The Contracting Parties shall, on their own initiative or upon request, provide each other with all relevant information on any action, intended or carried out, which constitute or may constitute an offence against the Customs law of any 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 and their precursors, poisonous substances, as well as substances dangerous for the environment and public health;
- 4) pirated and counterfeit goods.





Article 11 Form and Content of Assistance Request

1. Request for assistance under this Agreement shall be made in writing. The request must be accompanied by information required for implementation. Request may be accepted verbally when needed or in urgent cases, provided that it is confirmed later in writing.
2. Request made under paragraph 1 of this Article must include the following details:
 - a) the name of the requesting administration;
 - b) action to be taken;
 - c) the object of and reason for the request;
 - d) other relevant rules, regulations and legal documents;
 - e) precise and comprehensive descriptions, to extent possible, of the relevant persons, if known.
3. Request shall be made in the English language.
4. If the request is not satisfying its basic requirements, it may be required to be corrected or completed without affecting the request for precautionary measures.
5. Requests for assistance shall be responded according to national legislation of the requested Contracting Party.
6. The information and intelligence, under this Agreement, shall be communicated to the officials designated for this purpose by both Contracting Parties, provided that they exchange lists of names of such officials according to Article 17 of this Agreement.

Article 12 Execution of Requests

1. The Contracting Parties shall take all necessary measures, including any legal action required for executing requests.
2. The requests for assistance shall be executed in the manner requested by the requesting Contracting Party unless they conflict with national legislation and administrative procedures of the requested Contracting Party.
3. In cases where the Customs administration of the requested Contracting Party is not the appropriate authority to meet the request, the requested Contracting Party shall transmit the request to the appropriate authority.





Article 13

Presence of Officials in the Territory of the State of the Other Contracting Party

1. The officials designated by both Contracting Parties may, with the authorization of the other Contracting Party 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 state of the requested Contracting Party in order to obtain information in respect of the Customs offence;
 - b) obtain copies of documents, records and other relevant data in respect of such Customs offence;
 - c) be present during an inquiry conducted by the requested administration in the territory of the requested Contracting Party, which is relevant to the requesting administration; these officials shall only have an advisory role.
2. The officials mentioned in paragraph 1 of this Article must furnish, during their presence in the Customs territory of the other Contracting Party, proof of their official status.
3. Officials shall, while in the territory of the State of the other Contracting Party, enjoy the same protection as accorded to the Customs officers of that Contracting Party under its regulations, provided that they bear responsibility for any offence they might commit.

Article 14

Confidentiality of Information

1. The information, correspondence and documents received by either Contracting Party under this Agreement, shall be used solely for purposes of this Agreement. It cannot be transmitted or used for any other purpose except after written authorization by the providing Contracting Party.
2. The requests, information, experts' reports or other correspondence received in any form by either Contracting Party under this Agreement, shall receive the same protection provided by that Contracting Party to the similar information subject to its national legislation.
3. If the information obtained by either Contracting Party under this Agreement, is required for a criminal proceeding, it must be requested in accordance with the regulations applicable to the mutual assistance in criminal matters subject to the national legislation of each Contracting Party.

Article 15

Exemptions

1. Any Contracting Party may refuse assistance, in whole or in part, according to this Agreement, in the following cases:
 - a) if the execution of the request for assistance would prejudice the national sovereignty,





- security, public order or other essential national interest;
- b) if the request for assistance would involve the violation of an industrial, commercial or professional secret or any other secrets protected by its national legislation;
 - c) if the request for assistance is related to non-Customs matters; or
 - d) if the request cannot be met by the requesting Contracting Party, if addressed to it.
2. Either Contracting Party may, rather than refusing to provide assistance, lay down certain conditions for providing assistance, provided that the other Contracting Party must comply with them in case of accepting.
 3. If a requested Contracting Party is unable to comply with the request for assistance, it shall notify the other Contracting Party in writing without delay, along with explanation of the reasons thereof.

Article 16 Costs

Each Contracting Party shall bear its own expenses incurred in the implementation of this Agreement. If the execution of the requests requires substantial extraordinary expenses, either Contracting Party must consult to determine the terms and conditions under which the request shall be executed as well as the manner in which the costs shall be borne.

Article 17 Implementation of the Agreement

The cooperation provided for in this Agreement shall take place directly between the Contracting Parties provided that they agree on detailed arrangements and practical measures to facilitate implementation of this Agreement.

Article 18 Territorial Application

This Agreement shall be applicable in Customs territories of the States of both Contracting Parties.

Article 19 Settlement of Disagreements

Any disagreements that may arise from the interpretation or application of this Agreement shall be resolved by negotiations and consultations between the Contracting Parties.





Article 20 Final Provisions

1. This Agreement shall come into effect on the date of receipt of the last written notification through the diplomatic channels duly affirming completion of all legal procedures required for entry into force of this Agreement.
2. This Agreement may be amended by mutual consent of the Contracting Parties provided the amendment shall enter into force according to the procedures mentioned in Paragraph 1 of this Article.
3. This Agreement shall remain effective for an indefinite period and shall expire upon three months from the date of the receipt through diplomatic channels, of written notice from any of the Contracting Parties, containing desire to terminate. Its termination shall not affect any request or activity of cooperation started at the time of termination.

Done in two originals at Riyadh on 10 Rabi Al-Thani 1443 A.H. corresponding to 15 November 2021 AD, in the Arabic, Azerbaijani and English languages, all texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

For the Government of
the Kingdom of Saudi Arabia

Mr. Suhail bin Mohammed Abanmi
Governor of Zakat, Tax and
Customs Authority

For the Government of
the Republic of Azerbaijan

Mr. Safar Mehdiyev
Chairman of the State
Customs Committee

National Center for Archives & Records

