

**MEMORANDUM OF UNDERSTANDING
ON COOPERATION AND MUTUAL ADMINISTRATIVE ASSISTANCE
IN CUSTOMS MATTERS
BETWEEN
THE SAUDI CUSTOMS OF THE KINGDOM OF SAUDI ARABIA
AND
THE KOREA CUSTOMS SERVICE OF THE REPUBLIC OF KOREA**

The Saudi Customs of the Kingdom of Saudi Arabia and the Korea Customs Service of the Republic of Korea (hereinafter referred to as “the Sides”);

HAVING REGARD TO the Agreement on Economic and Technical Cooperation between the Government of the Kingdom of the Saudi Arabia and the Government of the Republic of Korea;

RECOGNIZING that offences against customs legislation 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 legislation;

CONVINCED that their efforts aimed at the prevention of customs offences and ensuring the accurate collection of duty and taxes on imports and exports can be made more effective by mutual cooperation; and

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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;

Have reached the following understanding:

PARAGRAPH 1 DEFINITIONS

For the purposes of this Memorandum of Understanding (hereinafter referred to as the "Memorandum"):

1. "customs legislation" means the laws and regulations enforced by the Sides concerning the importation, exportation, transshipment and transit of goods and means of payment, whether relating to customs duties, including countervailing and antidumping duties, taxes or any other charges, or to measures of prohibition, restriction or control, the administration and enforcement of which are specifically charged to the Sides;
2. "customs offence" means any violation or attempted violation of customs legislation;
3. "person" means any natural or legal person;
4. "requesting Side" means the Side which makes a request for assistance in customs matters;
5. "requested Side" means the Side which receives a request for assistance in customs matters; and
- 6 "information" means any data, whether or not processed or analyzed,

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documents, reports, certificated or validated copies thereof in any form, including the electronic copies or certified or authenticated copies thereof.

PARAGRAPH 2 SCOPE OF MEMORANDUM

1. The Sides will provide each other with administrative assistance under the provisions set out in this Memorandum, for the proper application of their customs legislation, for the prevention, investigation and suppression of customs offences and for the promotion of customs informatization.
2. Any assistance provided by either Side within the framework of this Memorandum will be rendered in accordance with the legislations applicable in the territory of its country and within the limits of the requested Side's competence and available resources.

PARAGRAPH 3 SUPPLY OF INFORMATION

1. The Sides will provide, either upon request or on their own initiative, each other with all available information about their customs legislation and procedures, as well as with all information required according to the provisions of this Memorandum. Such information may relate to:

- (a) new trends, means or methods of committing customs offences, including cooperation in the field of Customs training.
- (b) substantial amendments that are made to the Customs legislation, and on the control techniques and application methods, as well as discuss other issues of common interest.

2. The Sides will provide each other, upon request, with the following

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information:

- (a) whether the goods imported to the customs territory of the requesting Side have been lawfully exported from customs territory of the requested Side; and
- (b) whether the goods exported from the customs territory of the requesting Side have been lawfully imported into its customs territory of requested Side.

3. The Sides will, either upon request or on their own initiative, provide each other with information on all activities, discovered or planned to be committed, which constitute or might constitute a violation of customs legislation applicable in the territory of each country.

PARAGRAPH 4 SURVEILLANCE AND INFORMATION

Upon request, the requested Side will maintain surveillance and provide the requesting Side with information on:

- (a) persons known or suspected to be engaged in customs offences;
- (b) goods, either in transport stage or in storage, known or suspected to be the subject of customs offences;
- (c) means of transport known or suspected to be used for committing customs offences; and
- (d) premises known or suspected to be used for committing customs offences.

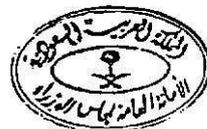
PARAGRAPH 5 EXPERTS AND WITNESSES

Upon request, the requested Side may authorize its officials, in connection

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with a matter related to the application of customs legislation, to appear as experts or witnesses before a judicial or administrative authority in the territory of the country of the requesting Side..

PARAGRAPH 6 FORM AND SUBSTANCE OF REQUESTS FOR ASSISTANCE

1. Request for assistance under this Memorandum will be made in writing and shall be accompanied by documents required for implementation of such requests. Requests may be accepted verbally when needed or in urgent cases, provided that they are confirmed later in writing without delay.

2. Requests made under sub-paragraph 1 above shall include the following details:

- a) the name of the requesting Side
- b) the measures requested; if any
- c) the matter at issue and reasons for the request;
- d) the legislations and other legal acts relevant to the object of the request; and
- e) a brief description, to the extent possible, of the relevant persons, if known.

3 Request will be made in the official language of the requested Side or in the English language. Any documents supporting such requests will be translated into English or the official language of the requested Side.

4 If the request is not satisfying its basic requirements, it may be corrected or required to be completed without affecting the request for precautionary measures.

5. The information and intelligence exchanged under this Memorandum will

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be communicated to the officials designated for this purpose by both Sides, provided that the both Sides exchange the names and contact information of such officials according to sub-paragraph 1 of Paragraph 11 of this Memorandum.

PARAGRAPH 7 EXECUTION OF REQUESTS

1. The Sides will take all official measures, including any legal action required for executing requests.

2. Requests for assistance will be executed in the manner requested by the requesting Side unless it would conflict with legislations and administrative procedures of the requested Side.

3. The requested Side may authorize its government officials to provide their opinions as experts, as well as to support, when required, proving material relating to the customs issues regarding the views on matters of classification, valuation and origin of goods.

4. In cases where the requested Side is not the appropriate authority to comply with a request, the requested Side will transmit the request to the appropriate authority.

5. On written request, the officials designated by the requesting Side may, with the authorization of the requested Side and subject to conditions the latter may impose for the purpose of investigating a customs offence:

(a) consult in the office of the requested Side the documents, records and other relevant data in order to obtain information in respect of the customs offence; and

(b) take copies of the documents, records and other relevant data in respect

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of such customs offence.

6. The officials mentioned in sub-paragraph 5 above must furnish, during their presence in the customs territory of the country of the other Side, proof of their official status.

7. The officials mentioned in sub-paragraph 5 above will, while in the territory of the other country, enjoy the same protection as accorded to the customs officers of that country under its laws and regulations, provided that they bear responsibility for any offence they might commit.

PARAGRAPH 8 CONFIDENTIALITY

1. The information, correspondence and documents received by either Side under this Memorandum, will be used solely for the purposes of this Memorandum. It cannot be transmitted or used for any other purpose except in cases in which the customs authority furnished such information expressly approves its use for other purposes or by other authorities

2. Any information or request received in any form by either Side under this Memorandum, will be treated as confidential and the same protection provided by receiving country to the similar information subject to its legislations.

3. If the information obtained by either Side under this Memorandum, is required for a criminal proceeding, it must be requested in accordance with the law and regulations applicable to the mutual assistance in criminal matters and with the domestic legislations governing each Side.

PARAGRAPH 9



EXCEPTIONS TO ASSISTANCE

1. The Sides may refuse to provide assistance, in whole or in part, in cases where:

- (a) the execution of the request for assistance would prejudice the national sovereignty, security, public order or other essential national interests of its country;
- (b) the request for assistance would involve the violation of an industrial, commercial or professional secret or any other secrets protected by its national laws and regulations;
- (c) the request for assistance is related to non-customs matters; or
- (d) the request cannot be executed by the requesting Side if addressed to it.

2. Either Side may, rather than refusing to provide assistance, consider certain conditions as it deems necessary for providing assistance. If the requesting Side accepts assistance subject to them, it will comply with them.

3. If a request for assistance cannot be complied with, the requesting Side will be notified in writing without delay, along with explanation of the reasons for the refusal to provide assistance.

PARAGRAPH 10

COSTS

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



PARAGRAPH 11
IMPLEMENTATION OF THE MEMORANDUM

1. The cooperation provided for in this Memorandum will be rendered directly by the Sides. The Sides will jointly decide on practical measures to facilitate implementation of this Memorandum.

2. The Sides will endeavor to resolve any problem arising from interpretation or application of this Memorandum through mutual understanding.

PARAGRAPH 12
TERRITORIAL APPLICATION

This Memorandum will be applicable in the customs territories of both Sides.

PARAGRAPH 13
FINAL PROVISIONS

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

2. This Memorandum may be amended by mutual written consent of the both Sides, provided the amendment will enter into force according to the procedures mentioned in sub-paragraph 1 above.

3. This Memorandum is concluded for unlimited duration. However, it will cease to remain in effect three months after a written notification by either Side to the other Side indicating its desire to terminate it. The termination of this Memorandum will not affect any cooperative activities commenced prior

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to the date of termination.

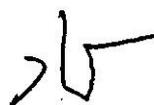
Signed in duplicate in Seoul, Korea on the 3rd day of November 2014 AG corresponding to 10/01/1436 AH, in the Arabic, Korean and English languages, all texts being equally authentic. In case of any divergence in interpretation, the English text will prevail.

For the Saudi Customs of the
Kingdom of Saudi Arabia

For the Korea Customs Service
of the Republic of Korea



Saleh M. AlKhaliwi,
Director General,
Saudi Customs



Kim Nak-hoe,
Commissioner,
Korea Customs Service

المركز الوطني للوثائق والمحفوظات

