



**MEMORANDUM OF UNDERSTANDING
BETWEEN
ZAKAT, TAX AND CUSTOMS AUTHORITY
OF THE KINGDOM OF SAUDI ARABIA
AND
SINGAPORE CUSTOMS
OF THE REPUBLIC OF SINGAPORE
ON CO-OPERATION AND MUTUAL ASSISTANCE
IN CUSTOMS MATTERS**

The Zakat, Tax and Customs Authority of the Kingdom of Saudi Arabia and the Singapore Customs of the Republic of Singapore and (hereinafter referred to as “the Parties”);

HAVING REGARD TO the General Agreement on Cooperation concluded between both countries in the year 13/01/1426 AH corresponding to 22 February 2005;

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

RECOGNIZING the need for international co-operation in matters related to the application and enforcement of their customs laws;

CONVINCED that the efforts to prevent customs offences and ensure accurate collection of duty and taxes on imports and exports can be made more effective by mutual cooperation;

HAVING REGARD TO the Customs Cooperation Council’s Recommendation on Mutual Administrative Assistance of 5 December 1953; and

HAVING REGARD TO the international conventions containing prohibitions, restrictions, and special measures of control in respect of specific goods;

Have agreed on the following:

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Definitions

ARTICLE 1

For the purposes of this Memorandum of Understanding (“MOU”):

- (a) “Customs laws” means the laws and regulations administered or enforced by the Customs Administrations concerning the importation, exportation, transit of goods, as they relate to customs duties, and taxes, or to prohibitions, restrictions, and other similar controls which are specifically charged to the Parties;





- (b) "Customs offence" means any violation or attempted violation of customs laws;
- (c) "Person" means any natural or legal person; and
- (d) "Information" means any data, documents, reports, certificated copies thereof or other information, including the electronic copies.

Scope of Memorandum of Understanding

ARTICLE 2

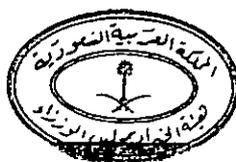
1. The Parties will provide each other with administrative assistance under the provisions set out in this MOU, for the proper application of their customs laws, and for the prevention, investigation and combatting of customs offences.
2. Any assistance provided by either Party under this MOU will be in accordance with and subject to the limitations of its domestic laws and regulations and within the limits of its legal authority, competence, and available resources.
3. This MOU will not create any obligations on the Parties to execute a request where the assistance requested falls within the legal authority and competence of any entity outside of the requested Parties.
4. This MOU only covers mutual administrative assistance between the Parties and is without prejudice to any mutual legal assistance agreements or arrangement, if any, between them.
5. This MOU is intended solely for mutual administrative assistance between the Parties; the provisions of this MOU will 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.

National Forms of Co-operation and Mutual Assistance Records

ARTICLE 3

The Parties will, to the extent possible, perform, either upon request or on their own initiative, the following:

- (a) Provide assistance in the form of information which helps to ensure the proper application of customs laws, the prevention, investigation and combating of customs offences and the security of the international trade supply chain.
- (b) Exchange expertise relating to its activities and information regarding new trends, means or methods of committing customs offences.





- (c) Communicate to each other substantial amendments that occur to the customs laws, and to the control techniques and application methods, as well as discuss other issues of common interest.
- (d) Exchange information and expertise on customs procedures, co-operation in capacity building and training in customs matters, and successful application of new customs enforcement equipment and techniques.

ARTICLE 4

The Parties may, either upon request or on their own initiative, provide each other with the following information:

- (a) Whether the goods imported to the customs territory of the other Party have been lawfully exported from its customs territory.
- (b) Whether the goods exported from the customs territory of the other Party have been lawfully entered into its customs territory.
- (c) Whether the goods transiting through the customs territory of a Party, destined for the customs territory of the other Party, have transited.

Information on Other Activities

ARTICLE 5

Either upon request or on their own initiative, the Parties will, to the extent possible, and if necessary, provide assistance in the form of information which helps to ensure the proper application of customs laws, the prevention, investigation and combating of customs offences and the security of the international trade supply chain. Such information may relate to:

- (a) goods known to be the subject of customs offences, as well as transport and storage methods used in respect of those goods;
- (b) persons known to have committed a customs offence or suspected of being about to commit a customs offence; and
- (c) any other data that can assist customs administrations with risk assessment for control and facilitation purposes.





ARTICLE 6

1. Consistent with domestic laws and interests, and subject to available resources, the Parties will, either upon request or on their own initiative, provide each other with information on activities which constitute or might constitute a violation of Customs law applicable in the territory of the requesting Party.
2. The Parties will take action, to the extent possible, to provide information in cases that could involve damage to the economy, public health, public security, or any other vital interests of the other Party.

Information on Illicit Traffic of Sensitive Goods

ARTICLE 7

The customs administrations of the Parties will endeavour to, upon request or on their own initiative, provide each other with all relevant information on any action, intended or carried out, which constitutes or may constitute a customs offence in the territory of either Party, concerning illicit traffic of:

- (a) weapons, missiles, explosive or nuclear materials,
- (b) works of art of significant historical, cultural or archaeological value;
- (c) narcotic drugs, psychotropic substances, precursors used in their composition and poisonous substances, as well as substances dangerous to the environment and public health; and
- (d) pirated and counterfeit goods.

Form and Content of Request for Assistance

ARTICLE 8

1. A request for assistance under this MOU will be made in writing in the English language. The request must be accompanied by documents required for implementation.
2. A request for assistance must include the following details:
 - (a) the name of the requesting agency;
 - (b) the type of assistance requested, and reason for the request;
 - (c) a brief statement of the facts and customs offence(s) involved; and





- (d) names and addresses, or other appropriate and available information, regarding the person(s) and/or entities concerned in the matter, or proceeding, if known.
3. All supporting documents accompanying the request for assistance subject to this MOU must be in the English language or translated into the English language.
4. The requested Party may seek clarification on the request.
5. The information under this MOU will be communicated to the officials designated for this purpose by both Parties, provided that both Parties exchange lists of names of such officials according to Paragraph 1 of Article 14 of this MOU.

Execution of Requests for Assistance

ARTICLE 9

1. The Parties will endeavour to take all official measures, including any legal action required for executing requests for assistance under this MOU.
2. If the requested administration is not the appropriate authority to obtain the information requested, it may, in addition to indicating the appropriate authority, transmit the request to that authority, which will be under no obligation to reply to such a request.

ARTICLE 10

1. On request, officials designated by the requesting administration may, with the authorization of the requested administration and subject to conditions which the latter may impose, for the purpose of investigating a customs offence examine, in the offices of the requested administration, documents and any other information in respect of that customs offence, and be supplied with copies thereof.
2. The officials mentioned in Paragraph 1 of this Article must furnish, during their presence in the customs territory of the other Party, proof of their official status.
3. Officials will, while in the territory of the other Party under the terms of this MOU, enjoy the same protection as accorded to the customs officers of that Party under its regulations, provided that they bear responsibility for any offence they might commit.





Confidentiality of Information

ARTICLE 11

1. The information, correspondence and documents received by either Party under this MOU will be used solely for the purposes specified in this MOU. They cannot be transmitted or used for any other purpose except after written authorization by the supplying Party.
2. Information, documents and materials obtained under this MOU will be afforded the same degree of confidentiality by the receiving Party that is accorded to such information, documents and materials by the supplying Party.
3. Information, documents and materials obtained under this MOU may only be used for criminal proceedings if the supplying Party has expressly approved such use or disclosure in writing.

Exemptions

ARTICLE 12

1. The requested Party may decline assistance, in whole or in part, in the following cases:
 - (a) if the execution of the request for assistance would infringe the national sovereignty, security, public order or other substantial national interest;
 - (b) if the request for assistance would prejudice any legitimate commercial or professional interest;
 - (c) if the request for assistance is related to non-customs matters;
 - (d) if the requesting Party would be unable to comply if a similar request were made by the requested Party; or
 - (e) if there are grounds to believe that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested Party will consult with the requesting Party to determine if assistance can be provided subject to any terms and conditions the requested Party may require.
2. If the requested Party is unable to comply with the request for assistance, it will notify the other Party in writing without delay, along with explanation of the reasons thereof.





Costs

ARTICLE 13

Each Party will bear its own expenses incurred in the implementation of this MOU. If the execution of the requests for assistance requires substantial extraordinary expenses, the Parties 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.

Implementation of the Memorandum of Understanding

ARTICLE 14

1. The co-operation provided for in this MOU will take place directly between the Parties provided that they agree on detailed arrangements and practical measures to facilitate implementation of this MOU.
2. The Parties will work on resolving any problem arising from the interpretation or application of this MOU.

Territorial Application

ARTICLE 15

This MOU will be applicable in customs territories of both Parties as defined in their domestic legal and administrative provisions.

Final Provisions

ARTICLE 16

1. This MOU will come into effect on the date of last written notification through the diplomatic channels duly affirming completion of all legal procedures, if any, required for the coming into effect of this MOU.
2. This MOU may be amended by mutual consent of the Parties provided the amendment shall come into effect according to the procedures mentioned in Paragraph 1 of this Article.
3. This MOU will remain effective for an indefinite period and will expire upon three months from the date of the receipt, through diplomatic channels, of written notice from either of the Parties stating the desire to terminate. Its termination will not affect any request or activity of co-operation started before the time of termination.





4. Nothing in this MOU creates or is intended to create any legally enforceable rights or binding obligations on the Parties.

Signed in duplicate in Riyadh, Kingdom of Saudi Arabia on 7 December 2021 corresponding to 03\05\1443 AH in the Arabic and English languages, both texts being equally authentic.

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

**For Singapore Customs
of the Republic of Singapore**

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

**Mr. Wong Chow Ming
Singapore's Ambassador to
the Kingdom of Saudi Arabia**

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