

**AGREEMENT
BETWEEN THE GOVERNMENT OF THE REPUBLIC OF ARMENIA
AND THE GOVERNMENT OF THE UNITED ARAB EMIRATES
ON CO-OPERATION AND MUTUAL ASSISTANCE IN CUSTOMS MATTERS**

The Government of the Republic of Armenia and the Government of the United Arab Emirates (hereinafter referred to as “the Contracting parties”);

Considering that offences against customs legislations are prejudicial to the economic, commercial, financial, social and cultural interests of the two countries;

Considering the importance of ensuring the accurate assessment and collection of customs duties, taxes and any other charges and fees on the importation and exportation of goods as well as the implementation of the provisions on prohibition, restriction and control;

Convinced that actions against customs offences can be made more effective by close co-operation between their customs Administrations;

Concerned at the scales and growth of tendencies in the illicit traffic of narcotic drugs, psychotropic substances, considering that it constitutes a danger to public health and society; and

Also having regard to the relevant international Conventions in force for the Contracting parties encouraging mutual assistance as well as the Recommendations of the World Customs Organization.

Have agreed as follows:

**Definitions
Article 1**

For the purposes of this Agreement the following definitions shall mean:

- a) "Customs Administration": for the Republic of Armenia, the State Revenue Committee of the Government of the Republic of Armenia and for the United Arab Emirates, the Federal Customs Authority.
- b) "Customs legislations": provisions laid down by legislations and regulations concerning the importation, exportation, transit of goods or any other customs

procedures whether relating to customs duties, taxes or any other charges collected by the Customs Administrations, or to measures for prohibition, restriction or control enforced by the Customs Administrations.

- c) "Customs claim": any amount of customs duty that has been adjudged to be payable by a person, natural or legal, in the territory of a Contracting party, and which cannot be recovered from it, either in full or in part, due to any reason.
- d) "Customs duties": all duties, taxes, fees or any other charges which are levied at the time of importation by the customs authority, in the territories of the Contracting parties in the application of customs legislations.
- e) "Customs offence": any violation or attempted violation of customs legislations.
- f) "Requesting party": the Customs Administration that requests assistance.
- g) "Requested party": the Customs Administration from which the assistance is requested.
- h) "Narcotic drug": any substance of natural or synthetic origin enumerated on Lists I and II of the 1961 Single Convention on Narcotic Drugs (with relevant amendments).
- i) "Psychotropic substance": any substance of natural or synthetic origin, enumerated on Lists I, II, III and IV of the 1971 UN Convention on Psychotropic Substances; and
- j) "Precursor": controlled chemical substance used in the production of narcotic drugs and psychotropic substances, enumerated on Lists I and II of the 1988 UN Convention against the Illicit Traffic in Narcotic Drugs and Psychotropic Substances.
- k) "Sensitive goods": substances mentioned in Article 4 of this Agreement.
- l) "Information": any data whether or not processed or analysed, and document reports, and other communications in any format, including electronic, or authenticated copies thereof.
- m) "Person": both natural and legal person.

- n) "Personal data": any data concerning an identified or identifiable natural person.

Scope of the Agreement

Article 2

1. This Agreement shall be applicable in the territories of the States of the Contracting parties.
2. The mutual assistance under this Agreement shall be provided in accordance with the legislation in force in the territory of the State of the Requested party and within the competence and resources of the Customs Administration.
3. The Contracting parties shall, for the purposes of applying customs legislations and to give effect to the provisions of this Agreement, endeavour to:
 - a) facilitate and expedite the movement of passengers and the flow of goods to and from their territories;
 - b) co-operate and assist each other in the prevention and investigation of offences against customs legislations;
 - c) upon request, provide other information to be used in the enforcement of customs legislations;
 - d) co-operate in the research, development and application of new customs procedures, in the training and exchange of personnel and in other matters of mutual interest.

Surveillance of persons, goods and means of transport

Article 3

1. The Customs Administrations shall, upon request, conduct control over:
 - a) natural or legal person, known to have committed or suspected to commit offences against customs legislations or involved in the illicit traffic of narcotic drugs, psychotropic substances and precursors;
 - b) goods, known or suspected of, being used for committing customs offences or for the purposes of the illicit traffic of narcotic drugs, psychotropic substances and precursors;

- c) any means of transport known to be, or suspected of being used for committing customs offences or for the purposes of the illicit traffic of narcotic drugs, psychotropic substances and precursors; and
 - d) postal and courier packages suspected of being used for illicit purposes.
2. The Customs Administrations may permit, according to the national legislation of their respective States, by mutual agreement and arrangement, under their control, the importation into, exportation from or transit via the customs territory of their respective States of goods involved in illicit traffic in order to suppress such illicit traffic. If granting such permission is not within the competence of the requested administration, that administration shall endeavour to initiate co-operation with national authorities with such competence or shall transfer the case to such an authority.

Actions against illicit traffic of sensitive goods

Article 4

The Customs Administrations shall, upon request, endeavour to provide each other with all relevant information on any organized action, intended or carried out, which constitutes or may constitute an offence against the customs legislations of the States of the Contracting parties concerning:

- a) traffic of narcotic drugs, psychotropic substances and precursors;
- b) traffic of weapons, ammunitions, explosive and nuclear materials, as well as other substances, dangerous for environment and public health;
- c) traffic of works of art of historical, cultural and archaeological value;
- d) traffic of goods subject to high rates of customs duties and taxes;
- e) traffic of precious metals, precious stones and manufactures thereof;
- f) traffic of currency notes, coins and negotiable instruments;
- g) traffic of anti- religious, obscene or subversive literature;
- h) traffic of false and imitated or counterfeit goods subject to intellectual property rights; and
- i) endangered species of flora and fauna, as well as products thereof.

Exchange of information

Article 5

1. The Customs Administrations shall, upon request, provide each other with any information or copies of relevant documents, which may help the implementation of more efficient procedures concerning:
 - a) determination of the customs value;
 - b) classification of goods under their customs tariff ; and
 - c) determination of the origin of goods.
2. Any information to be exchanged under this Agreement will be accompanied by all relevant information for the interpretation and use thereof.

Article 6

The Customs Administrations shall, upon request, provide each other with the following information:

- a) whether goods imported into the territory of the State of a Contracting party have been legally exported from the territory of the State of the other Contracting party; and
- b) whether goods exported from the territory of the State of a Contracting party have been legally imported into the territory of the State of the other Contracting party;
- c) information regarding the cases in which the requesting party suspects the information provided by the customs affairs competent person.

Article 7

The Customs Administrations shall, upon request, to provide each other with any information concerning offences against customs legislations in force in the territories of the two States and, in particular, information relevant to:

- a) persons, known to have committed or suspected of committing offences against customs legislations, or involved in the illicit traffic of narcotic drugs, psychotropic substances and precursors;

- b) goods known or suspected to be subject of customs offences or subject of illicit traffic of narcotic drugs, psychotropic substances and precursors; and
- c) means of transport, known to be or suspected of being used for committing offences against customs legislations or involved in the illicit traffic of narcotic drugs, psychotropic substances and precursors.

Article 8

If the Customs Administration of the Requested party does not have the requested information, it shall endeavour to take measures to obtain such information, as if it were acting on its own behalf and in compliance with the legislations in force in territory of its State.

Article 9

1. The Customs Administration of a Contracting party shall, upon request, provide the Customs Administration of the other Contracting party with customs documents, shipment documents, records of evidence, or their certified copies, giving information on actions, carried out or intended, which constitute or may constitute an offence against the customs legislation in force on the territory of the other State.
2. The information provided to the other Contracting party can be transmitted via any electronic means instead of the documents specified in this Agreement. It shall contain explanations necessary for the interpretation and use of this information.

Information relating the customs offences

Article 10

1. The Customs Administrations will provide each other, either on request or on their own initiative, with information of activities, planned, ongoing or completed which constitute or appear to constitute a customs offence.
2. In cases that could involve substantial damage to the economy, public health, public security or any other vital interest of either State of the Contracting party,

the other Contracting party will, wherever possible, supply such information on its own without delay.

Form and content of the requests for assistance

Article 11

1. Requests, pursuant to the present Agreement shall be made in a written form. Requests contain enclosures necessary for its realization. In exceptional cases, requests can be made orally, but shall be confirmed immediately in writing no longer than 72 hours.
2. Requests under paragraph (1) of this Article shall contain:
 - a) the name of the Customs Administration making the request;
 - b) the measures requested;
 - c) the object and reasons for the request;
 - d) the legislations and other legal acts, referring to the object of the request;
 - e) most precise and detailed data on the persons involved in the investigation; and
 - f) a summary of the relevant facts to the object of the request.
 - g) any other facts that may assist in executing the request.
3. Requests and replies shall be submitted in writing or electronically in the English language.
4. If a request does not meet the requirements of paragraphs (2) and (3) of this Article, its amendment may be requested.

Assistance in the Recovery of customs claims

Article 12

On request, the Customs Administrations shall endeavor to assist each other in the recovery of customs claims, provided that it is permissible under the national legislation of both Contracting parties at the time of the request.

Customs investigations

Article 13

1. If the Customs Administration of a Contracting party so requests, the Customs Administration of the other Contracting party shall initiate investigations of the operations which offend or may offend the customs legislations in force in the territory of the State of the Requesting party. It shall bring the results of such investigation to the attention of the Requesting party.
2. These investigations shall be conducted in accordance with the legislations in force in the territory of the State of the Requested party. The Requested party shall proceed as if it were acting on its own behalf.
3. The officials of the Customs Administration of the Requesting party may, in specific cases, with the consent of the Customs Administration of the Requested party, be present in the territory of the latter at investigations of offences of customs legislations of the relevant State. They must prove their official capacity.
4. An official of the Customs Administration of the Requesting party present in the territory of the Requested party pursuant to paragraph (3) of this Article shall act in an advisory capacity only and shall under no circumstances actively participate in the investigation; neither shall meet the people being questioned nor take part in any investigative activity.

Use of information and documentation

Article 14

1. Information and documents concerning the illicit traffic of narcotic drugs, psychotropic substances and precursors may also be delivered to other Governmental authorities or competent agencies of the Contracting parties entrusted with control of drugs abuse and illicit traffic of narcotic drugs, psychotropic substances and precursors, subject to the provisions of Article 15.
2. The Customs Administration provided with information and documents under this Agreement may, dependant on their purposes and scope, use them as evidences during the administrative and judicial proceedings and in prosecution claims.
3. Such documents and information may be used to produce evidences in court and their legal status shall be determined in accordance with the legislations of the State of the receiving Customs Administration.

4. Any information or intelligence received within the framework of administrative assistance under this Agreement shall be used solely for the purposes of this Agreement and by the Customs Administration, except in cases in which the Customs Administration furnishing such information has expressly approved in writing its use for other purposes or by other Government Authorities of the Contracting parties. However, they shall not be transferred to the third countries.

Confidentiality of Information

Article 15

Having regard to the provisions of the Article 13(2), any information or intelligence received under this Agreement shall be treated as confidential and shall at least be subject to the same protection and confidentiality as the same kind of information or intelligence is subject to the national legislation of the Contracting party where it is received.

Data Protection

Article 16

Where personal data is exchanged under this Agreement, the Contracting parties shall ensure a standard of data protection according to national laws.

Experts and Witnesses

Article 17

1. Upon request, the Customs Administration of the Requested party may authorize its officials, with their consent, to appear as experts or witnesses before the Requesting party's legal or administrative authorities. Such officials shall give evidence obtained by them in the course of their duties.
2. The Customs Administration of the Requesting party is duty bound to take all necessary measures for the protection of personal security of the officials during their stay in the territory of its State under paragraph (1) of this Article. The transport and daily expenses of these officials shall be borne by the Customs Administration of the Requesting party.
3. The request for appearance must clearly indicate, in which case, forum and in what qualification, the official is to appear.

4. The request for appearance of customs officials as experts and witnesses shall be made in accordance with the national legislations of the Contracting parties.

Exceptions from the obligation to render assistance

Article 18

1. If the Requested party considers that compliance with the request will be prejudicial to the sovereignty, security or any other essential interest of its State, it may refuse to provide the assistance requested under this Agreement completely or partially, or to make the rendering of the requested assistance dependant on certain terms and conditions.
2. If the Requesting party requests for assistance, which itself is not able to provide to the other Contracting party, it must mention this fact in the request. Compliance with such a request shall be within the discretion of the Requested party.
3. If the assistance is refused, this shall be notified in a written form to the Requesting party as soon as possible.

Simplification of customs formalities

Article 19

The Customs Administrations shall, as mutually agreed upon in, undertake the necessary measures for simplifying customs formalities in order to facilitate and expedite the movement of goods between the territories of the States of the Contracting parties.

Technical assistance

Article 20

The Customs Administrations may provide each other with technical assistance in customs matters, as follows:

- a) exchange of customs officials in order to introduce to them the advanced means for customs control in use;
- b) information and expertise exchange in the use of technical equipment for control;

- c) training and retraining of customs officials;
- d) exchange of experts in customs matters; and
- e) exchange of specific, scientific and technical data related to the application of customs provisions.

Expenses

Article 21

The Contracting parties shall not claim for the reimbursement of expenses incurred pursuant to this Agreement, except for expenses to experts and witnesses and to interpreters and translators or other service providers who are not dependent upon public services, as known or defined in the national legislations of the Contracting parties.

Implementation of the Agreement

Article 22

1. Co-operation and mutual assistance, mentioned in this Agreement, shall be rendered by the Customs Administrations of the Contracting Parties. These authorities shall mutually agree on the documentation for that purpose.
2. The Customs Administrations shall endeavor to provide information under this Agreement either on its own or by obtaining it from related agencies in each Contracting party.
3. Representatives of the Customs Administrations of the Contracting parties shall meet when needed, at least once a year alternatively in the territory of the one or the other State, in order to analyze the implementation of the provisions of this Agreement and to solve other practical issues concerning cooperation and mutual assistance of the Customs Administrations of the Contracting parties.
4. The Customs Administrations of the Contracting parties shall jointly determine the methods of practical application of this Agreement.
5. For the purposes of this Agreement, the Customs Administrations of the Contracting parties shall designate the officials responsible for communication and shall exchange, a list indicating the names, titles, postal addresses, telephone, fax numbers, e-mail address or other means of contact of those officials. The Customs

Administrations of the Contracting parties shall notify each other of any changes to the above-mentioned list.

Settlement of Disputes

Article 23

1. All disputes concerning the interpretation and application of this Agreement shall be settled through negotiations between the Contracting parties.
2. Unresolved disputes or difficulties will be settled by diplomatic means.

Amendments and modifications

Article 24

As mutually agreed the Contracting parties may make amendments or modifications to the Agreement by recording separate protocols. It shall enter into force in accordance with the provisions of Article 25 of this Agreement and shall be the integral part of it.

Entry into force and termination of the Agreement

Article 25

1. This Agreement shall enter into force on the thirtieth day after the receipt by diplomatic channels of the last written notification about the completion of all necessary internal procedures by the Contracting parties for its entry into force.
2. This Agreement shall remain in force for a period of five years and it shall be extended automatically for further period of five years unless one of the Contracting parties gives written notification about its intention to terminate this Agreement at least three months before the expiration of the Agreement.
3. The Contracting parties shall meet in order to review this Agreement on request or at the end of five years from the date of its entry into force, unless they notify each other in writing that no such review is necessary.

IN WITNESS WHEREOF the undersigned, being duly authorized by the respective Government, have signed this Agreement.

Done in Abu Dabi on 20 November 2013 in two original copies in the Armenian, Arabic and English languages, all texts being equally authentic. In case of divergence of interpretation, the English text shall prevail.

The Agreement has entered into force on 14 June 2014.