

法規名稱：MEMORANDUM OF UNDERSTANDING BETWEEN CUSTOMS SERVICE OF TAIWAN AND CUSTOMS SERVICE OF THE REPUBLIC OF POLAND FOR COMBAT OF CUSTOMS FRAUD (AD.2009.07.22)

簽訂日期：民國 98 年 07 月 22 日

生效日期：民國 98 年 07 月 22 日

To increase effectiveness of combating smuggling and other customs offences by the creation of practical cooperation between enforcement structures of Customs Service of the Republic of Poland and Customs Service of Taiwan, hereinafter referred to as “the Parties” , it is proposed to take the following joint actions.

I. General Provisions

The Memorandum of Understanding represents an administrative and cooperative commitment by both sides. All activities of each party and its designated implementing agents under this Memorandum of Understanding should be carried out in accordance with the laws and regulations of its territory and applicable international agreements.

II. Organizational aspects of cooperation

The Parties shall prepare the list of persons authorized to contact each other for enforcement matters. The Parties shall inform each other immediately about any changes of the contact persons. The Parties share information about tasks and the range of liability of the persons enlisted above.

III. Prevention of customs offences relating to turnover of goods

In order to detect, prevent and disclose customs offences, the authorized persons mentioned above shall share anticipating, urgent information on smuggling and other frauds.

IV. Cooperation in combating international terrorism

The authorized persons mentioned above will share urgent information concerning illegal import, export and transit of goods when the information indicates the participation of terrorist organizations.

V. Data protection

The exchange of information between both Customs Services does not infringe national and European Union's regulations on data protection. Any information received under this Memorandum of Understanding shall not be transferred to other agencies or be used for other purposes including for use as evidence in administrative or judicial proceedings. This article will remain in effect between Customs Service of Taiwan and Customs Service of the Republic of Poland notwithstanding the termination of this Memorandum of Understanding.

VI. Date of entry into force, modification, and duration

1. This Memorandum of Understanding may be modified in writing by the Parties' mutual consent. Any such modification may take effect upon signature by the Parties.
2. If either Party wishes to terminate its cooperation under this Memorandum of Understanding, it should endeavor to provide at least 90 days' advance written notice to the other Party.
3. This Memorandum of Understanding will come into effect on the date of signature and will be done in duplicate in Taipei on July 22, 2009 in the English language.

VII. Contact points for Customs Service of the Republic of Poland are:

Customs Policy Department

Tel: +4822 694 5005;

Fax: +4822 694 4303

E-mail: Sekretariat.PC@mofnet.gov.pl

Department of Customs - Excise Control and Control of Games

Tel: +4822 694 5684

Fax: +4822 694 3205

E-mail: Sekretariat.CA@mofnet.gov.pl

Contact point for Taiwan Customs Service is:

Department of Investigation, Directorate General of Customs

Tel: 8862-2550-7523,

8862-2554-6555

Fax: 8862-2550-8036

E-mail: iis@webmail.customs.gov.tw

VIII. IN WITNESS WHEREOF the undersigned, being duly authorized,
have signed this Memorandum of Understanding.

Jacek Kapica

On behalf of the Minister
of Finance

Director General of
Customs Service

the Republic of Poland

Mao Lee

On behalf of the Minister
of Finance

Acting Director General of
Customs Service

Taiwan