

法規名稱：AGREEMENT BETWEEN THE TAIWAN-JAPAN RELATIONS ASSOCIATION AND THE JAPAN-TAIWAN EXCHANGE ASSOCIATION ON COOPERATION AND MUTUAL ASSISTANCE IN CUSTOMS MATTERS

簽訂日期：民國 106 年 11 月 22 日

生效日期：民國 106 年 11 月 22 日

THE TAIWAN-JAPAN RELATIONS ASSOCIATION and THE JAPAN-TAIWAN EXCHANGE ASSOCIATION (hereinafter individually referred to as "Side" and collectively referred to as "both Sides"), considering that customs offences are prejudicial to the economic, fiscal, social, cultural and commercial interests in Taiwan and Japan, and recognizing that further cooperation and mutual assistance in customs matters, including exchange of information possessed by the Ministry of Finance for the Taiwanese side and the Ministry of Finance for the Japanese side (hereinafter individually referred to as "Competent Authority" and collectively referred to as "Competent Authorities") will be mutually beneficial for ensuring the soundness of the economic, fiscal, social and public interests, have agreed to cooperate with each other to obtain necessary consent of the authorities with a view to carrying out the following:

ARTICLE 1

DEFINITIONS

For the purposes of this Agreement:

- (a) the term "customs laws" means any laws and regulations with regard to customs matters applicable or enforceable by either Competent Authority in connection with the importation, exportation, transshipment, transit, storage and movement of goods and in connection with any other customs procedures, including measures of prohibition, restriction, and control.
- (b) the term "Customs territory" means the area in which the customs laws of Taiwan or Japan are in force, as the case may be.
- (c) the term "customs offence" means any violation or attempted

violation of the customs laws.

ARTICLE 2

SCOPE OF THE AGREEMENT

1. Both Sides shall assure that the cooperation and mutual assistance in customs matters will contribute to the Competent Authorities' proper application of customs laws and prevention of, investigation of and combat against any customs offences within the scope of this Agreement.
2. Both Sides shall promote cooperation on simplification and harmonization of customs procedures in close cooperation with the Competent Authorities.
3. This Agreement shall be implemented by both Sides in accordance with the laws and regulations of their respective Customs territories.

ARTICLE 3

SCOPE OF ASSISTANCE

1. Both Sides shall promote cooperation in exchanging information which is necessary for the Competent Authorities to ensure proper application of customs laws and to prevent, investigate and combat any customs offence, particularly the information regarding illicit traffic of the narcotic drugs and psychotropic substances and precursors. Information shall be exchanged in a way agreed upon by both Sides which is acceptable to the Competent Authorities.
2. Both Sides shall, when it is necessary and appropriate for the Competent Authorities, promote the exchange of experts knowledgeable in customs laws, practices and procedures to develop specialized skills for customs personnel.

ARTICLE 4

COMMUNICATION OF REQUESTS

1. Requests under this Agreement shall be made in writing in English. Information deemed useful for the compliance with



such requests may accompany the requests. When the urgency of the situation so requires, oral requests may also be made and accepted, but shall be promptly confirmed in writing.

2. Requests made pursuant to paragraph 1 of this Article shall include the following:
 - (a) the name of the Competent Authority of the Customs territory where the requesting Side was established;
 - (b) the nature of the proceedings in respect of which the request is made;
 - (c) the object and the reason for the request;
 - (d) the names and addresses of the persons to whom the requests relate, if known; and
 - (e) a brief description of the matter under consideration and the legal elements involved.

ARTICLE 5

EXECUTION OF REQUESTS

1. The requested Side shall take all reasonable measures to comply with the request.
2. Both Sides shall exchange the contact details of the Competent Authorities, with a view to enabling the Competent Authorities to communicate with each other in urgent circumstances and to carry out coordination between them within the framework of the respective laws and regulations, in order to intercept illicit importation and exportation of the goods that constitute a customs offence. Any changes to the contact details shall be notified without delay.

ARTICLE 6

USE AND CONFIDENTIALITY OF INFORMATION

1. Information received pursuant to this Agreement shall be used solely for the purposes of this Agreement. The information shall be provided only to the Competent Authority of the Customs territory where the requesting Side was established.
2. Notwithstanding the second sentence of paragraph 1 of this



- Article, unless otherwise notified in advance by the requested Side, the received information may be provided to the relevant law enforcement authorities of the Customs territory where the requesting Side was established, which may use such information under the conditions stipulated in this Agreement.
3. The confidentiality of any information received pursuant to this Agreement shall be maintained at least at the same level of protection as under the laws and regulations of the Customs territory where the requested Side was established. The information shall not be disclosed to any third party without prior consent by the Competent Authority of the Customs territory where the requested Side was established.
 4. Information received by the Competent Authority pursuant to this Agreement shall not be used in criminal proceedings, including as evidence in a criminal court.

ARTICLE 7

EXEMPTIONS

1. In case where assistance under this Agreement would infringe upon the economic, fiscal, social, public or other substantial interests of the Customs territory where the requested Side was established, involve a violation of industrial, commercial or professional secrecy, or be inconsistent with applicable laws and regulations of the Customs territory where the requested Side was established, the assistance may be declined or withheld, or may be made subject to the satisfaction of certain conditions or requirements.
2. If compliance with a request for assistance would not be reciprocated, this fact shall be made explicit by the requesting Side. Compliance with such a request shall be at the discretion of the requested Side.
3. Assistance may be withheld or postponed by the requested Side on the ground that such assistance will interfere with an

- ongoing investigation, prosecution or judicial proceeding of the Customs territory where the requested Side was established. In such cases, consultation shall be held between both Sides to determine if assistance can be given subject to any terms or conditions as may be required.
4. If the requested Side considers that the effort required to fulfill a request is clearly disproportionate to the perceived benefit to the requesting Side, it may decline to provide the requested assistance.
 5. Where assistance is declined, withheld or postponed, reasons for the declining, withholding or postponement shall be given.
 6. The Side which makes a request pursuant to this Agreement shall take into account the associated resource and cost implications for the requested Side in responding to the request.

ARTICLE 8

COSTS

1. Subject to paragraph 2 of this Article, each Side shall be responsible for its own expenses incurred in the implementation of this Agreement.
2. If expenses of a substantial and extraordinary nature are or will be required to execute the request, both Sides shall consult to determine the terms and conditions under which the request will be executed as well as the manner in which the costs shall be borne.

ARTICLE 9

ENTRY INTO FORCE AND TERMINATION

This Agreement shall enter into force on the date of signature. This Agreement may be modified at any time by mutual consent of both Sides. Either Side may terminate this Agreement by giving three months prior written notice to the other Side of its intention to terminate this Agreement. Requests for assistance



received before a notice of termination is given shall be executed in accordance with this Agreement.

This Agreement has been made in the English language.

In witness whereof, the representative of the Taiwan-Japan Relations Association and the representative of the Japan-Taiwan Exchange Association, signed this Agreement in Tokyo, on 22 November, 2017.

For the Taiwan-Japan
Relations Association

For the Japan-Taiwan Exchange
Association

Representative

Representative