

**MEMORANDUM OF UNDERSTANDING (MOU) BETWEEN  
THE CUSTOMS DEPARTMENT OF LAO PDR  
AND  
THE CUSTOMS AND EXCISE DEPARTMENT OF THE KINGDOM  
OF CAMBODIA  
ON THE COOPERATION AND MUTUAL ASSISTANCE**

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The Customs Department of Lao PDR, and the Customs and Excise Department of the Kingdom of Cambodia (hereinafter referred to as "Party"):

Considering the necessary of the international cooperation between the two Customs Administrations in the implementation of the customs regulations;

Taking into Account that cooperation and mutual assistance of the two Customs Administrations to prevent offences against customs legislations shall contribute to the development of cooperation of mutual benefits between the two countries and to the enhancement of the effectiveness of customs service of each Administration;

Having regard to the International Convention on Mutual Administrative Assistance in Customs matters of 27 June 2003.

Have agreed as followed:

**Article 1: Cooperative Principle.**

On the ground and respect of independence and sovereignty of their country, mutual benefit, in conformity with authority and competence of each Administration in compliance with respective national laws, the two Administrations pledge to cooperate and mutual assistance on customs matters in order to disclose, prevent, seize, investigate and settle violations of customs legislation and other trade-related regulations, including intellectual property rights, so as to facilitate the movement of the goods and passengers across the national boundaries; to boost the growth of economic, trade, technical and tourism exchange between the two countries.

**Article 2: Definitions**

For the purposes of this agreement:

1. "Customs legislation" means provisions laid down in legal document of each country concerning the importation, exportation or transit of goods and transit of vehicles and passengers, including any customs procedures, whether relating to customs duty, taxes, fees levied by Customs Administration or to measure of prohibition, restriction or control on the movement of goods across the national boundaries;
2. "Offences" means any violation of the customs legislation and other regulation, including intellectual property offences, that each Customs Administrations enforces;



3. "Information" means any data, documents, reports and other communication in any format, including electronic and certified copies thereof;

4. "Requesting Party" means the Party that makes a request for assistance in customs matters;

5. "Requested Party" means the Party that receives a request for assistance in customs matters;

6. "Frontier Customs" means the provincial/ inter-provincial/ municipal customs Branch / Office in the areas of common border.

### **Article 3: The areas of cooperation**

Within the context of this MOU, the mutual assistance and cooperation shall be provided in accordance with the laws and regulations of the Requesting Party and within the competence and resources of its Customs Authority in the areas of:

1. Supervision and control of goods;
2. Anti-smuggling, commercial frauds, illegal cross-border transportation of goods, intellectual property rights and customs legislation related-violations;
3. Simplification and harmonization of customs procedures;
4. Training of personnel and exchange of technical information in order to improve professional into customs works;
5. Other areas of cooperation and mutual assistance as may be mutually agreed upon.

### **Article 4: Means of information exchange**

All the Parties shall establish the timely information exchange system by: Internet, facsimile, email, correspondence, official letter or direct meeting to provide information as requested. For this purpose the Parties shall nominate and communicate to each other their respective contact points.

### **Article 5: The areas of information exchange**

The either Party shall, on its own initiative or upon request, provide the other Party with available information regarding to the guidelines, policy and legislation of each State concerning of each Party and information of the following technical areas:

1. Supervision and control of goods
  - a) Whether the goods imported into the national territory of one Party have been lawfully exported from the national territory of the other Party;
  - b) Whether the goods exported from the national territory of one Party have been lawfully imported into the national territory of other Party, and the customs procure, if any, under which the goods have been placed;
  - c) Whether goods declared as transit goods via the national territory of one Party and destined to another Parties (*or third countries*), have been lawfully transported to the destination through designated routes and check-points.



For the purpose to enhance the control and facilitation of goods in transit;

d) Whether goods which are granted favorable treatment upon exportation from the national territory of one party have been lawfully imported into national territory of the other Party, it shall be understood that information shall also be provided on any customs control measures to which the goods have been subjected;

e) Practical situation of the importation, exportation and transit and movement of the goods that usually violate customs legislation of either country;

f) Restricted and prohibited goods from importation, exportation and transit periodically.

2. Anti smuggling and commercial fraud, illegal cross-border transportation of goods, intellectual property rights and customs legislation related-violations;

a) Information that the either Party disclose and has the evidence to believe that there are serious customs offences occurring within the national territory of the other country;

b) Information that supporting for disclose, prevention, investigation and settlement smuggling activities, especially the information concerning to new means and methods of committing smuggling;

c) Information on smuggling activities; origin of smuggled goods, object, lines and groups of smuggling are acting, means of transport, lines of transportation smuggled goods that either Party investigates and disclose that involving to other Party;

d) Investigation information or documents resulted from the application of technical equipment on customs supervision and control;

e) Other information related to smuggling activities, commercial frauds, illegal cross-border transportation of goods, and violations of intellectual property rights;

3. Simplification and harmonization of customs procedures;

a) Information that facilitate the customs valuation and tariff classification;

b) Information on application of national rules of origin not covered by other contractual arrangements concluded by one of or both countries.

4. Training of personnel and exchange of technical information in order to improve professional into customs works;

The two respective Customs Administrations agreed to exchange personnel for training or study tour for five officials a year. The requesting country need to pay air fair and the requested country need to pay accommodation, meal and local transportation.

#### **Article 6: Form and content of the request for an assistance**

1. Requests by either party pursuant to this MOU shall be made in writing or by electronic means and shall be accompanied by other documents relating to request (if any) and shall be in official language of requested Party or English.



When required because of the urgency of the situation, non-paper requests may be accepted, but shall cover contents regulated in paragraph 2 and shall be promptly confirmed in writing.

2. Requests referred to in paragraph 1 of this Article shall include the following information:

- a. The name of the Requesting Party making request;
- b. Contents of the matter and reason of the request.
- c. The time limit for replying to the request and the requirement for methods of communication.

3. Upon the request, requested Party shall take all reasonable measures to collect and verify information relating to request and reply the requesting Party. In the event that the request cannot be complied with, the requested Party shall promptly give the requesting party a notification of those facts. In the case where requested Party is of opinion that the provision of the assistance at the request of the other Party would infringe upon its State's sovereignty, security, or other national interests, the assistance may be refused or withheld without a statement of the reasons.

4. The assistance or refusal to provide assistance at the request of other Party shall be made in writing and in the official language of the requested Party or English.

#### **Article 7: Confidential**

1. The requesting Party shall state the confidential content in request. The requested Party shall keep secret as asking upon request.

2. Information, documents received pursuant to this MOU shall only be used for the purpose specified in this MOU, and be bound to conditions under this MOU namely: shall not be public or used as evidence in judicial proceeding, and shall be treated in confidential level as proposal of the requested Party.

#### **Article 8: Contact Points**

International Cooperation Division / Office of the two Administrations shall be contact points, receiving and sending general requests or assistance of the other Party. Request relating to anti-smuggling information shall be sent to the Anti-smuggling Division / Office of the other Party.

Other request relating to customs matters that can be met at the local customs establishments shall be sent to the contact points of these establishments. The list of contact points shall be provided later.

#### **Article 9: Costs**

The party agree to bear all costs arising from carrying out the request for assistance under this MOU, if expenses of the substantial or extraordinary nature or shall be required to execute a request, the two Parties shall consult to determine the conditions under which the request shall be executed as well as the manner in which the costs shall be borne and shared.



#### **Article 10: Implementation of the MOU**

1. The Party agree to hold meetings alternatively in each country for reviewing the implementation of the MOU and solving the problems arising from the implementation of the MOU.

Border customs meeting between two Customs Administrations shall be held once in every two years.

The exact date of the meeting shall be agreed on by both Parties. Upon proposal of a Party and acceptance of the other Party, border customs shall meet irregularly to solve technique matters relating to the implementation of this MOU based on the authority assigned by the Parties.

Border customs meeting between provincial customs border offices of two juxtaposed provinces of the two countries: one a year.

Meeting between adjacent Customs Administration checkpoints: one every three months and non-schedule meeting depending on the case.

The agenda shall be agreed upon by both Parties depending on the case.

2. If necessary, each Party shall properly review the proposal of the other Party on organization of non-schedule meeting.

#### **Article 11: Entry into force and termination**

1. This MOU shall enter into force on the ninetieth day after the date of its signing. The MOU may be revised or amended by mutual written consent.

2. Either Party shall notify the other in writing at any time, of its intention to terminate the MOU in case it considers impossible to implement this MOU. The MOU shall cease to be in force on the ninetieth day following the date of the other Party's receipt of the notice of termination.

Ongoing activities of mutual assistance at the time of termination of this MOU shall nonetheless be continued until their completion.

Done in duplicate in **VIENTIANE CAPITAL, LAO PDR**, on this day of **20th June 2008** each in English.

FOR THE CUSTOMS DEPARTMENT  
OF LAO PDR



Mr. SANTIPHAB PHOMVIHANE

FOR THE CUSTOMS AND EXCISE DEPARTMENT  
OF THE KINGDOM OF CAMBODIA



H.E Dr. PEN SIMAN