

MEMORANDUM OF UNDERSTANDING
BETWEEN
THE MINISTRY OF FINANCE
OF THE LAO PEOPLE'S DEMOCRATIC REPUBLIC
AND
THE MINISTRY OF FINANCE
OF THE SOCIALIST REPUBLIC OF VIET NAM
ON

INFORMATION EXCHANGE AND INVESTIGATIVE ASSISTANCE IN
COMBATting AGAINST SMUGGLING, ILLICIT TRAFFICKING OF
GOODS ACROSS BORDER AND COMMERCIAL FRAUDS

The Ministry of Finance of the Lao People's Democratic Republic and the Ministry of Finance of the Socialist Republic of Viet Nam (hereinafter referred to as the "two Sides");

Considering the mutual cooperation and information exchange for struggling against smuggling, illicit trafficking of goods across border and commercial frauds between the two Sides will assist the prevention and settlement of customs offences, contributing to development of mutually beneficial relation and improving the efficiency of customs operation of each Side. The two Sides have fully authorized their two Customs Administrations to exchange information as in the following articles:

Article 1: Definitions

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

1. "Customs laws" means law and regulations administered, applied, or enforced by customs administration of each Side;
2. "Customs offence" means any imprudent violation or attempted violation of customs legislation;
3. "Information" means any documents, reports and data, whether or not processed or analyzed and other communications in any format, including electronic, or certified or authenticated copies thereof;
4. "Requesting Administration" means the Customs Administration which makes a request for assistance, supply, and exchange of information;
5. "Requested Administration" means the Customs Administration which receives a request for assistance, supply, exchange of information.

Article 2: Purposes of information exchange and investigative assistance

Exchanged information and investigative assistance in accordance with the MOU is for purposes of struggling against smuggling, illicit trafficking of goods across border and commercial frauds as well as preventing and settling customs offences and enhancing the efficiency of customs operation of the two Sides.

Information exchanged in accordance with the MOU shall be valuable for verification of customs offences.

Article 3: Principles of exchange, usage of information and investigative assistance

1. The cooperation on information exchange and investigative assistance shall be implemented in conformity with national laws and regulations, within capacity and competence of each Customs Administration.
2. The information exchange and request for assistance between two Customs Administrations shall be implemented through the designated contact points mentioned in the Article 7 hereinafter; and be informed the International Cooperation Units according to internal regulations of each Customs Administration.
3. Information exchanged between the two Customs Administrations shall not be used for the purposes other than those specified in Article 2 of this MOU and shall be ensured the security level extended to the same kind of information of Requested Administration, even after the termination of this MOU.

Article 4: Scope of information exchange

Within the laws and regulations, two Customs Administrations will exchange information in the following areas:

1. Assisting in combat against smuggling, illicit trafficking of goods across border and commercial fraud:
 - a) New trends, methods of smuggling, illicit trafficking of goods across border and commercial fraud activities;
 - b) The commodities and means of transportation recognized as used in connection with smuggling, illicit trafficking of goods across border and commercial fraud;
 - c) Persons known or suspected in smuggling, illicit trafficking of goods across border and commercial fraud;
 - d) Any other information for risk assessment assisting in combat against smuggling, illicit trafficking of goods across border and commercial fraud

2. Enhancing information exchange of any person, company, mean of transportation involved or suspected in smuggling and illegal trafficking of drugs or precursor substances across border of the two countries.

3. Information used for verification of other questionable customs offences;

4. Information on Customs regulations, Customs management policies—including customs procedures, customs inspection or supervision, customs duties, taxes and other fees, list of commodities and customs data assisting in combat against smuggling, illicit trafficking of goods across border and commercial fraud.

Article 5: Investigative assistance

In major and serious cases, for particularly necessary reasons, on request, the Requested Administration shall, to the extent possible, cooperate with the Requesting Administration to provide investigative assistance, including information and evidences, in the customs territory of the country of the Requested Administration, in compliance with the laws and regulations of the country of the Requested Administration.

Article 6: Methods and forms of information exchange and investigative assistance

1. The cooperation on information exchange and request for assistance between the two Customs Administrations shall be communicated through facsimile, email, letter, correspondence or direct meeting when necessary.

2. In case of urgency, information exchange could be requested by telephone. The Requesting Administration shall confirm in writing by facsimile, email, correspondence and official letter respectively.

3. The request for information exchange and investigative assistance under MOU shall include the following details:

(a) Name of the Requesting Administration;

(b) Contents of the request, type of assistance requested, and reasons for the request;

(c) Name and address of parties to whom the request relates, if known and

(d) A brief description of the request and legal issues involved;

(e) Relevant documents, if possible.

4. A request shall be executed as fully and as soon as possible in accordance with the procedure provided for by the laws and regulations which govern the activity of the Requested Administration. In case that the execution of the request is refused or delayed, the Requested Administration shall inform the Requesting Administration of the refusal and delay.

5. Documents and information exchanged between the two Customs Administrations shall be in English and their native languages.

Article 7: The designated contact points for information exchange and investigative assistance

1. Head quarter's contact points:

1.1. For the General Department of Viet Nam Customs:

Director of Department of Anti – Smuggling and Investigation –

The General Department of Viet Nam Customs

Tel: 84-4- 39440404

Fax: 84-4-39440623

Email: cucdtcbl@customs.gov.vn.

Address: Lot. E3, Duong Dinh Nghe Street, Yen Hoa Ward, Cau Giay District, Ha Noi City, Viet Nam.

1.2 For the Laos Customs Department

Director of Anti-smuggling Division

Tel: 856-21-451580

Fax: 856-21-451580

Email: laocustoms.icd@gmail.com;

laocustoms.asd@gmail.com

Address: Nongbone Road, Nongbone village, Xaysetha District, Vientiane Capital, Lao PDR.

2. Local contact points:

The lists of designated contact persons at local/regional customs units shall be defined by the two Customs Administrations. Each Customs Administration immediately informs the other Customs Administration of any changes of the designated contact points.

Article 8: Cost for information exchange and investigative assistance

1. Each Customs Administration shall bear expenses occurred in carrying out requests for providing information and executing investigative assistance in accordance with this MOU.

2. When the request is required to be executed extraordinarily and largely, the two Customs Administrations shall discuss conditions to carry out the request and share cost.

Article 9: Final provisions

1. This MOU shall enter into force upon signing. Any amendment, supplement of the MOU shall be agreed in writing between the two Customs Administrations. Documents of amendments shall be the integral part of this MOU.

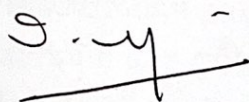


2. The two Customs Administrations shall meet annually, upon request, to review the implementation of this MOU and work out plans for the next year. The meeting agenda and schedule shall be mutually discussed and agreed by the two Customs Administrations.

3. Termination of this MOU shall take effect 30 days after the date on which either Customs Administration sends its notice of written intention of termination to the other Customs Administration. The pending requests at the time of termination shall nonetheless be completed under this MOU by the two Customs Administrations.

Done at Vinh Phuc, Viet Nam on the 27th day of October 2014 in triplicate in the Vietnamese, Lao and English languages, all texts being equally authentic. In case of any divergence in interpretation, the English text shall prevail.

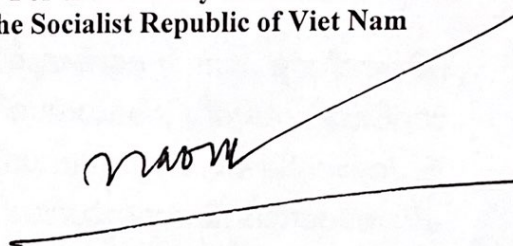
**For the Ministry of Finance of
the Lao People's Democratic Republic**



ATHSAPHANGTHONG SIPHANDONE

**Director- General
Department of Lao Customs**

**For the Ministry of Finance of
the Socialist Republic of Viet Nam**



NGUYEN NGOC TUC

**Director- General
General Department of Viet Nam Customs**