

TRACTATENBLAD

VAN HET

KONINKRIJK DER NEDERLANDEN

JAARGANG 2019 Nr. 168

A. TITEL

*Verdrag tussen het Koninkrijk der Nederlanden en de Republiek Singapore inzake wederzijdse
administratieve bijstand in douanezaken;
Singapore, 14 oktober 2019*

Voor een overzicht van de verdragsgegevens, zie verdragsnummer 013613 in de Verdragenbank.

B. TEKST

Agreement between the Kingdom of the Netherlands and the Republic of Singapore on mutual administrative assistance in customs matters

Preamble

The Kingdom of the Netherlands

and

the Republic of Singapore,

hereinafter collectively referred to as "Contracting Parties", or individually as "Contracting Party"

Considering the importance of accurate assessment of customs duties and of ensuring proper enforcement by their customs administrations of prohibitions, restrictions and measures of control in respect of specific goods;

Considering that offences against customs law are prejudicial to the economic, commercial, fiscal, social, public health, public security and cultural interests of the Contracting Parties;

Recognizing the need for international co-operation in matters related to the application and enforcement of their customs laws;

Convinced that action against customs offences can be made more effective by cooperation, in particular, through exchange of information between their customs administrations based on mutually agreed legal provisions;

Recognizing bilateral agreements and arrangements providing for customs cooperation between the Contracting Parties;

Having regard to international conventions containing prohibitions, restrictions and special measures of control in respect of specific goods;

Have agreed as follows:

CHAPTER I
DEFINITIONS

Article 1

For the purposes of this Agreement:

- a) "customs administration" shall mean:
 - for the Kingdom of the Netherlands: the central administration responsible for the implementation of customs law;
 - for the Republic of Singapore: Singapore Customs;
- b) "customs duties" shall mean all duties, taxes, fees or any other charges which are levied in the territories of the Contracting Parties in application of customs law, but shall not include fees or other charges for services rendered;
- c) "customs law" shall mean the laws and regulations administered or enforced by the customs administrations concerning the importation, exportation, transit or circulation of goods as they relate to customs duties, and taxes, or to prohibitions, restrictions, and other similar controls in respect of the movement of controlled items across national boundaries;
- d) "customs offence" shall mean any violation or attempted violation of customs law;
- e) "information" shall mean any data, whether or not processed or analysed, and documents, reports, and other communications in any format, including electronic, or certified, or authenticated copies thereof;
- f) "international trade supply chain" shall mean all processes involved in the cross-border movement of goods from the place of origin to the place of final destination;
- g) "official" shall mean any customs officer or other government agent designated by either customs administration;
- h) "person" shall mean any natural or legal person;
- i) "personal data" shall mean any data concerning an identified or identifiable natural person;
- j) "requested administration" shall mean the customs administration from which assistance is requested;
- k) "requesting administration" shall mean the customs administration which requests assistance;
- l) "requested Party" shall mean the Contracting Party whose customs administration is requested to provide assistance;
- m) "requesting Party" shall mean the Contracting Party whose customs administration requests assistance.

CHAPTER II

SCOPE OF THE AGREEMENT

Article 2

1. The Contracting Parties shall through their customs administrations provide each other with administrative assistance under the terms set out in this Agreement, for the proper application of customs law, for the prevention, investigation and combating of customs offences and to ensure the security of the international trade supply chain.
2. Nothing in this Agreement shall oblige a requested administration to provide information that is not in its possession. A requested administration shall consider requests from the requesting administration to provide information not in the possession of the requested administration.
3. Each customs administration shall execute requests for assistance made pursuant to this Agreement in accordance with and subject to the limitations of its domestic law and regulations and within the limits of its legal authorities, competence and available resources. This Agreement shall not create any obligations on the Contracting Parties to execute a request where the assistance requested falls within the legal authorities and competence of any entity outside of the requested administration.
4. This Agreement is without prejudice to:
 - a) the obligations of the Kingdom of the Netherlands under the legislation of the European Union concerning its present and future obligations as a Member State of the European Union and any legislation enacted to implement those obligations, as well as its present and future obligations resulting from international agreements between the Member States of the European Union; or
 - b) the present and future obligations of the Republic of Singapore resulting from international agreements to which Singapore is a party and any legislation enacted to implement those obligations.
5. This Agreement only covers mutual administrative assistance between the Contracting Parties and is without prejudice to any mutual legal assistance agreements or arrangement, if any, between them.

6. This Agreement is intended solely for mutual administrative assistance between the Contracting Parties; the provisions of this Agreement shall not give rise to a right on the part of any person to obtain, suppress, or exclude any evidence, or to impede the execution of a request.

CHAPTER III

INFORMATION

Article 3

1. Either on request or on their own initiative, a customs administration shall, to the extent possible, and if necessary, through surveillance, provide assistance in the form of information which helps to ensure the proper application of customs law, the prevention, investigation and combating of customs offences and the security of the international trade supply chain. Such information may relate to:

- a) new law enforcement techniques which have proved their effectiveness;
- b) new trends, means or methods of committing customs offences;
- c) goods known to be the subject of customs offences, as well as transport and storage methods used in respect of those goods;
- d) persons known to have committed a customs offence or suspected of being about to commit a customs offence;
- e) any other data that can assist customs administrations with risk assessment for control and facilitation purposes.

2. On request, the requested administration shall provide the requesting administration with information relating to transportation and shipment of goods showing value, destination and other relevant information concerning the goods.

Article 4

1. Upon request or on their own initiative, the customs administrations shall furnish to each other information regarding activities that may result in customs offences within the territory of the other Contracting Party.

2. In cases that could involve substantial damage to the economy, public health, public security, including the security of the international trade supply chain, or any other vital interest of either Contracting Party, the customs administration of the other Contracting Party shall, wherever possible, supply such information on its own initiative without delay.

Article 5

On request, the requested administration shall provide the requesting administration with information on:

- a) whether goods exported from the territory of the requesting Party have been lawfully imported into the territory of the requested Party, and the customs procedure, if any, under which the goods have been placed;
- b) whether goods imported into the territory of the requesting Party have been lawfully exported from the territory of the requested Party, and the customs procedure, if any, under which the goods have been placed.

Article 6

1. The customs administrations may, by mutual arrangement, transmit to one another information on an automatic basis for specific purposes. The arrangement shall be set out in a Memorandum of Understanding entered into pursuant to Article 16, and may include the type of information to be exchanged, its format, frequency and timing of its transmission, and any other conditions as may be specified by the customs administrations.

2. Automatic basis under paragraph 1 of this Article refers to the scheduled or scenario-based transmission of information between the Contracting Parties for specific purposes defined under an arrangement set out in a Memorandum of Understanding entered into pursuant to Article 16.

CHAPTER IV

SPECIAL TYPES OF ASSISTANCE

Article 7

The customs administrations may assist each other by benchmarking, exchanging knowledge, experience and best practices on matters such as:

- a) training of staff;
- b) customs procedures;
- c) risk management;
- d) use of technical equipment for control;
- e) managerial and administrative organization.

CHAPTER V

COMMUNICATION OF REQUESTS

Article 8

1. Requests for assistance under this Agreement shall be addressed directly to the customs administration of the other Contracting Party. Requests shall be made in writing or electronically and shall be accompanied by any information deemed useful for compliance with the request. The requested administration may require written confirmation of electronic requests. Where the circumstances so require, requests may be made verbally. Such requests shall be confirmed as soon as possible either in writing, or, if acceptable to both customs administrations, electronically.

2. Requests shall include as much information as possible to assist the requested administration in responding, including but not limited to the following details:

- a) the name of the requesting administration;
- b) the matter at issue, type of assistance requested, and reasons for the request;
- c) a brief description of the case under review and the legal and administrative provisions that apply;
- d) the names and addresses of the persons to whom the request relates, if known.

3. Original files, documents and other materials shall only be requested in cases where copies would be insufficient and shall be returned at the earliest opportunity. The rights of the requested administration or of third parties relating thereto shall remain unaffected.

CHAPTER VI

EXECUTION OF REQUESTS

Article 9

1. If the requested administration does not have the information requested, it may take steps to obtain that information.

2. If the requested administration is not the appropriate authority to obtain the information requested, it may, in addition to indicating the appropriate authority, transmit the request to that authority.

Article 10

On request, officials designated by the requesting administration may, with the authorization of the requested administration and subject to conditions the latter may impose, for the purpose of investigating a customs offence examine, in the offices of the requested administration, documents and any other information in respect of that customs offence, and be supplied with copies thereof.

Article 11

Where the requested administration considers it appropriate for officials of the requesting Party to be present when measures of assistance are carried out pursuant to a request, the requested administration may invite the participation of officials of the requesting Party subject to any terms and conditions it may specify.

Article 12

1. When officials of either Contracting Party are present in the territory of the other Contracting Party under the terms of this Agreement, they must at all times be able to furnish proof of their identity and official capacity.

2. Officials of either Contracting Party shall, while in the territory of the other Contracting Party under the terms of this Agreement,

- a) enjoy the protection accorded to customs officers of the other Contracting Party to the extent provided by its legal and administrative provisions, and
- b) be responsible for any offence they might commit.

CHAPTER VII
USE, CONFIDENTIALITY AND PROTECTION OF INFORMATION

Article 13

1. Any information received under this Agreement shall be used only by the customs administrations of the Contracting Parties and solely for the purposes specified in this Agreement.
2. On request, the Contracting Party that provided the information may, notwithstanding paragraph 1 of this Article, authorize its use by other authorities of the requesting administration or for other purposes, subject to any terms and conditions it may specify. Such use shall be in accordance with the legal and administrative provisions of the Contracting Party which seeks to use the information. The use of information for other purposes includes its use in criminal investigations, prosecutions or proceedings.
3. Any information received under this Agreement shall be treated as confidential and shall, at least, be subject to the same level of confidentiality and protection as the same kind of information is subject to under the legal and administrative provisions of the Contracting Party where it is received.
4. Any personal data exchanged under this Agreement shall, at least, be subject to the same level of confidentiality and protection afforded to personal data in the national legal or administrative provisions of the Contracting Party whose customs administration provided the personal data.
5. Contracting Parties shall provide each other with all legislation relevant to this Article. Personal data exchange will not begin before this legislation has been received. In case the legislation is amended, both Contracting Parties will inform each other about the amendments immediately.

CHAPTER VIII
EXEMPTIONS

Article 14

1. Where any assistance requested under this Agreement may infringe the sovereignty, security, public policy or any other substantive national interest of the requested Party, or prejudice any legitimate commercial or professional interest, such assistance may be declined by the requested Party or provided subject to any terms and conditions it may require.
2. Where the requesting administration would be unable to comply if a similar request were made by the requested administration, it shall draw attention to that fact in its request. Compliance with such a request shall be at the discretion of the requested administration.
3. The requested administration may postpone assistance if there are grounds to believe that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested administration shall consult with the requesting administration to determine if assistance can be provided subject to any terms and conditions the requested administration may require.
4. If the requested administration considers that the effort required to fulfil a request is clearly disproportionate to the perceived benefit to the requesting administration, it may decline to provide the requested assistance.
5. In the event that a request cannot be complied with, the requesting administration shall be promptly notified, and the requested administration shall have the discretion whether to provide a statement of the reasons for postponement or denial of the request.

CHAPTER IX
COSTS

Article 15

1. Subject to paragraphs 2 and 3 of this Article, the Contracting Parties shall waive all claims for reimbursement of costs incurred in the application of this Agreement.
2. Expenses and allowances paid to experts and witnesses, as well as costs of translators and interpreters other than Government employees, shall be borne by the requesting Party.

3. If the execution of a request requires expenses of a substantial or extraordinary nature, the Contracting Parties 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.

CHAPTER X

IMPLEMENTATION AND APPLICATION OF THE AGREEMENT

Article 16

The customs administrations shall jointly decide on a Memorandum of Understanding, within the framework of this Agreement, to facilitate the implementation and application of this Agreement.

CHAPTER XI

TERRITORIAL APPLICATION

Article 17

1. As far as the Republic of Singapore is concerned, this Agreement shall be applicable in its territory.
2. As far as the Kingdom of the Netherlands is concerned, this Agreement shall be applicable in:
 - a) its territory in Europe and the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba);
 - b) Aruba;
 - c) Curaçao;
 - d) Sint Maarten.
3. Notwithstanding paragraph 2 of this Article, as far as the Kingdom of the Netherlands is concerned, paragraph 4 of Article 2 is only applicable in its territory in Europe.

CHAPTER XII

SETTLEMENT OF DISPUTES

Article 18

1. The customs administrations shall endeavour to resolve disputes or other difficulties concerning the interpretation or application of this Agreement by mutual accord.
2. Unresolved disputes or difficulties shall be settled through diplomatic channels.

CHAPTER XIII

FINAL PROVISIONS

Article 19

This Agreement shall enter into force on the first day of the second month after the Contracting Parties have notified each other in writing through diplomatic channels that the constitutional or internal requirements for the entry into force of this Agreement have been met.

Article 20

On request, the Contracting Parties shall meet in order to review this Agreement.

Article 21

1. This Agreement is intended to be of unlimited duration but either Contracting Party may terminate it at any time by notification through diplomatic channels.
2. The termination shall take effect three months from the date of the notification of such to the other Contracting Party. Ongoing proceedings at the time of termination shall nonetheless be completed in accordance

with the provisions of this Agreement.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

DONE at Singapore on the 14th day of October 2019, in duplicate, in the English language.

For the Kingdom of the Netherlands,

H.E. MARGRIET VONNO
Ambassador of the Kingdom of the Netherlands to Singapore

For the Republic of Singapore,

MR. HO CHEE PONG
Director-General Singapore Customs

D. PARLEMENT

Het Verdrag behoeft ingevolge artikel 91 van de Grondwet de goedkeuring van de Staten-Generaal, alvorens het Koninkrijk aan het Verdrag kan worden gebonden.

G. INWERKINGTREDING

De bepalingen van het Verdrag zullen ingevolge artikel 19 in werking treden op de eerste dag van de tweede maand nadat de partijen elkaar er schriftelijk via diplomatieke kanalen van op de hoogte hebben gebracht dat aan de constitutionele of interne vereisten voor de inwerkingtreding van het Verdrag is voldaan.

Uitgegeven de *twaaalfde* november 2019.

De Minister van Buitenlandse Zaken,

S.A. BLOK