

TRACTATENBLAD

VAN HET

KONINKRIJK DER NEDERLANDEN

JAARGANG 2026 Nr. 60

A. TITEL

*Verdrag tussen de Regering van het Koninkrijk der Nederlanden en de Regering van de Republiek India
inzake wederzijdse administratieve bijstand in douanezaken;
's-Gravenhage, 15 mei 2026*

Voor een overzicht van de verdragsgegevens, zie verdragsnummer 013571 in de Verdragenbank.

B. TEKST

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

Preamble

The Government of the Kingdom of the Netherlands

and

the Government of the Republic of India, hereafter referred to as the Contracting Parties,

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, environmental, public health, public security and cultural interests of the Contracting Parties;

Considering that illegal cross-border trafficking in weapons, explosives, chemical, biological and nuclear substances, endangered species, hazardous goods as well as in narcotic drugs, psychotropic substances and precursors constitutes a danger to society;

Recognising 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 close co-operation between their customs administrations based on mutually agreed legal provisions;

Having regard to relevant international conventions and recommendations of the World Customs Organization encouraging mutual administrative assistance between customs administrations and the relevant articles of the Trade Facilitation Agreement of the World Trade Organization;

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

Have agreed as follows:

CHAPTER I
DEFINITIONS

Article 1

Definitions

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 India, the Central Board of Indirect Taxes and Customs;
- b) "customs duties" shall mean all duties, taxes, fees or any other charges which are levied, as well as any reimbursement of refunds or export subsidies which is demanded, in the territories of the Contracting Parties in application of customs law, but not including fees or other charges for services rendered;
- c) "customs law" shall mean any legal and administrative provisions applicable or enforceable by either customs administration in connection with the importation, exportation, transshipment, transit, storage and movement of goods, including legal and administrative provisions relating to measures of prohibition, restriction and control in respect of specific goods;
- 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 both natural or legal persons unless the context otherwise requires;
- 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

Scope of the Agreement

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, to ensure the security of the international trade supply chain and to enhance their risk management systems.
2. All assistance under this Agreement by either Contracting Party shall be provided in accordance with its legal and administrative provisions and within the limits of its customs administration's competence and available resources.
3. This Agreement is without prejudice to 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.
4. This Agreement covers mutual administrative assistance between the Contracting Parties and is not intended to have an impact on mutual legal assistance agreements between them. If mutual assistance is to be provided by other authorities of the requested Party, the requested administration shall indicate those authorities and where known, the relevant agreement or arrangement applicable.
5. The provisions of this Agreement shall not give rise to a right on the part of any person to impede the execution of a request for assistance.

CHAPTER III
INFORMATION

Article 3

Information for the application and enforcement of customs law

1. The customs administrations shall provide each other, either on request or on their own initiative, with information which helps to ensure the proper application of customs law, the prevention, investigation and combating of customs offences and the facilitation and security of international trade supply chains. Such information may relate to:
- a) new customs 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;
 - f) customs law and procedures, applicable in the requested Party.
2. On request, the requested administration shall provide the requesting administration with all available information relative to instances where the latter has reason to doubt the information supplied to it by the person concerned in a matter related to the application of customs law.

Article 4

Information relating to customs offences

1. Either customs administration shall, on request or on its own initiative, provide the customs administration of the other Contracting Party with information on activities, planned, ongoing, or completed, which appear to constitute a customs offence in 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

Information relating to the lawfulness of the importation or exportation of goods

- 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.

Article 6

Automatic transmission of information

The customs administrations may, by mutual arrangement in accordance with Article 19 of this Agreement, transmit to one another any information covered by this Agreement on an automatic basis.

Article 7

Advanced transmission of information

The customs administrations may, by mutual arrangement in accordance with Article 19 of this Agreement, transmit specific information to one another in advance of the arrival of consignments in the territory of the other Contracting Party.

CHAPTER IV
SPECIAL TYPES OF ASSISTANCE

Article 8

Surveillance and information

1. On request, the requested administration shall take the necessary steps to maintain surveillance over and provide information on:
 - a) goods, either in transport or in storage, known to have been used or suspected of being used to commit a customs offence in the territory of the requesting Party;
 - b) means of transport known to have been used or suspected of being used to commit a customs offence in the territory of the requesting Party;
 - c) premises in the territory of the requested Party known to have been used or suspected of being used in connection with the commission of a customs offence in the territory of the requesting Party;
 - d) persons known to have committed a customs offence or suspected of being about to commit a customs offence in the territory of the requesting Party, particularly those moving into and out of the territory of the requested Party.
2. Either customs administration may maintain such surveillance and provide such information on its own initiative if it has reason to believe that activities planned, ongoing or completed appear to constitute a customs offence in the territory of the other Contracting Party.

Article 9

Experts and witnesses

On request, the requested administration may authorise officials to appear before a court or tribunal in the territory of the requesting Party as experts or witnesses in a matter related to the application of customs law.

Article 10

Technical cooperation

1. The customs administrations of the Contracting Parties may co-operate with each other in matters including:
 - a) the exchange of customs officers or experts when mutually beneficial for the purpose of advancing the understanding of each other's customs techniques;
 - b) the exchange of information and experience in the use of interdiction and detection equipment;
 - c) the exchange of professional, scientific and technical data relating to customs law and procedures;
 - d) the exchange of information to promote the simplification and harmonisation of their customs procedures.
2. Notwithstanding paragraph (1) of this Article, in case the requested administration is unable to provide the requested assistance to the requesting administration, it shall inform the requesting administration of the reasons for such inability.

CHAPTER V
COMMUNICATION OF REQUESTS

Article 11

Communication of requests

1. Requests for assistance under this Agreement shall be addressed directly to the customs administration of the other Contracting Party.
2. 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.
3. Requests shall be made in the English language. Any non-English document accompanying such requests shall be translated, to the extent necessary, into the English language.

4. Requests made pursuant to paragraph 1 of this Article shall include the following details:
 - a) the matter at issue, type of assistance requested, and reasons for the request;
 - b) a brief description of the case under review and the legal and administrative provisions that apply;
 - c) the names and addresses of the persons to whom the request relates, if known.
5. Where the requesting administration requests that a certain procedure or methodology be followed, the requested administration shall comply with such a request subject to its national legal and administrative provisions.
6. Original documents 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 12

Means of obtaining information

1. If the requested administration does not have the information requested, it shall initiate inquiries to obtain that information.
2. Any inquiry under paragraph 1 of this Article may include the recording of statements of persons from whom information is sought in connection with a customs offence and from concerned witnesses and experts, to the extent permitted by the national laws of the requested Party.
3. If the requested administration is not the appropriate authority to initiate inquiries to obtain the information requested, it may, in addition to indicating the appropriate authority, transmit the request to that authority.

Article 13

Presence of officials in the territory of the other Contracting Party

On request, officials designated by the requesting administration may, with the authorisation of the requested administration and subject to conditions the latter may impose, for the purpose of investigating a customs offence:

- a) 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;
- b) be present during an inquiry conducted by the requested administration in the territory of the requested Party, which is relevant to the requesting administration; these officials shall only have an advisory role.

Article 14

Presence of officials of the requesting Contracting Party at the invitation of the requested administration

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 15

Provisions for visiting officials

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

CHAPTER VII

USE, CONFIDENTIALITY AND PROTECTION OF INFORMATION

Article 16

Use of information, confidentiality and protection of information

1. Any information or documents received under this Agreement shall be eligible for use in administrative and judicial proceedings falling within the scope of application of this Agreement.
2. On request, the customs administration that provided the information may, notwithstanding paragraph 1 of this Article, authorise its use by other authorities 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 subject to the level of confidentiality and protection that the same kind of information is subject to under the national 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 level of protection afforded to personal data in the national legal or administrative provisions of the Contracting Party whose customs administration provided these 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 Parties will inform each other about the amendments immediately.
6. The exchange of personal data under this Agreement shall take place in accordance with the legal and administrative provisions of either Contracting Party and shall be subject to the following:
 - a) The Customs administrations of the Contracting Parties shall ensure that personal data are collected in a lawful and transparent manner and used only for the specified purpose for which they were supplied, in accordance with the conditions set by the requested administration;
 - b) Personal data shall be provided solely to the competent Customs authorities of the Contracting Parties. Further transmission to other authorities may take place only with prior permission from the requested administration;
 - c) Personal data supplied under this Agreement shall be kept only for the time necessary to achieve the purpose for which it was supplied;
 - d) If personal data supplied is found to be inaccurate or should not have been exchanged, this shall be notified immediately. The Customs administration that has received such data shall erase or rectify it without delay;
 - e) The Customs administrations shall record the supply or receipt of personal data exchanged under this Agreement;
 - f) The Customs administrations shall take the necessary security measures to ensure the security of the personal data, including protection against accidental or unlawful destruction, loss, or alteration, and protection against unauthorised disclosure or access;
 - g) Each Contracting Party shall ensure that any individual who believes the Contracting Party has failed to comply with this Article, or that their personal data has been breached, may seek judicial redress in accordance with its domestic appeal and dispute resolution processes under applicable data protection laws and regulations;
 - h) Each Customs administration shall ensure it has appropriate measures in place to respond, without undue delay, to any enquiries and requests it receives from a natural person relating to the processing of their personal data pursuant to this Agreement, subject to the Contracting Party's legal obligation not to disclose confidential information pursuant to professional secrecy, other legal obligations or safeguard public interest;
 - i) Each Contracting Party shall provide that a designated authority reviews any complaint raised by a natural person with a view to determining whether the processing of that natural person's personal data by the Contracting Party constitutes an infringement of that Contracting Party's laws and regulations or any of the requirements set out in this Agreement.

CHAPTER VIII

EXEMPTIONS

Article 17

Exemptions

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 Contracting 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. Assistance may be postponed 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. The requested administration declining or postponing assistance shall inform the requesting administration hereof without delay. The reasons for declining or postponement shall be given.

CHAPTER IX

COSTS

Article 18

Costs

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 19

Implementation and application of the Agreement

The Contracting Parties shall, through their customs administrations, be responsible for the implementation of the Agreement. They shall, *inter alia*:

- a) designate points of contact to ensure the proper functioning of the Agreement.
- b) enable the customs officials responsible for investigating or combating customs offences to maintain direct communications with one another; and
- c) mutually decide on detailed arrangements to facilitate the implementation of this Agreement.
- d) mutually endeavour to resolve any problems or questions arising from the interpretation or application of this Agreement.

Article 20

Joint Customs Cooperation Committee

1. It shall be endeavoured to establish a Joint Customs Cooperation Committee comprising an equal number of officers from and to be nominated by the Contracting Parties. It shall meet at such place, time and with such agenda as may in advance be mutually agreed upon by the Contracting Parties.
2. The Joint Customs Cooperation Committee shall inter alia:
 - a) Oversee the proper functioning of the Agreement;
 - b) Examine all issues arising from its application;
 - c) Take measures necessary for customs cooperation in accordance with the objectives of this Agreement;
 - d) Exchange views on any points of common interest regarding customs cooperation, including future measures and the resources for them;
 - e) Recommend solutions aimed at attaining the objectives of this Agreement.
3. The Joint Customs Cooperation Committee shall adopt its internal rules of procedure.

CHAPTER XI

TERRITORIAL APPLICATION

Article 21

Territorial application

1. As far as the Republic of India 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 3 of Article 2 is only applicable in its territory in Europe.

CHAPTER XII

SETTLEMENT OF DISPUTES

Article 22

Settlement of disputes

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 by the Contracting Parties through diplomatic channels.

CHAPTER XIII

FINAL PROVISIONS

Article 23

Entry into force

This Agreement shall enter into force on the first day of the second month following the date on which both Contracting Parties have notified each other in writing, through diplomatic channels, that their respective constitutional or internal requirements for the entry into force of this Agreement have been completed.

Article 24

Review and Amendments

1. On request, the Contracting Parties shall meet in order to review this Agreement.
2. Amendments or modifications of this Agreement shall be made through mutual written consent of the Contracting Parties and shall enter into force in accordance with the provisions of article 23.

Article 25

Duration and termination

1. This Agreement shall remain in force for an indefinite period of time. Either Contracting Party may terminate it in respect of the entire Kingdom of the Netherlands or in respect of each separate part of the Kingdom of the Netherlands at any time by notification through diplomatic channels.
2. This Agreement shall terminate three months after the date of receipt of the notification referred to in paragraph 1 of this Article by the other Contracting Party. However, pending assistance requests at the time of termination shall continue in accordance with the provisions of this Agreement.

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

DONE at The Hague on the 15th day of May 2026, in duplicate, in the English language only.

For the Government of the Kingdom of the Netherlands,

NOOR SANDERS

For the Government of the Republic of India,

KUMAR TUHIN

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 23 van het Verdrag in werking treden op de eerste dag van de tweede maand na de datum waarop beide verdragsluitende partijen elkaar er langs diplomatieke weg schriftelijk van in kennis hebben gesteld dat de grondwettelijke of nationale vereisten voor de inwerkingtreding van dit Verdrag zijn voltooid.

Uitgegeven de *achtentwintigste* mei 2026.

De Minister van Buitenlandse Zaken,

T.B.W. BERENDSEN