

# **Customs (Mutual Administrative Assistance Agreement (Pakistan)) Regulations 2023**

**GN No. 25 of 2023**

**Government Gazette of Mauritius No. 15 of 25 February 2023**

## **THE CUSTOMS ACT**

### **Regulations made by the Minister under section 163(1)(a)(ii) of the Customs Act**

- 1.** These regulations may be cited as the **Customs (Mutual Administrative Assistance Agreement (Pakistan)) Regulations 2023**.
- 2.** In these regulations -  
  
"Agreement" means the Agreement on Mutual Administrative Assistance in Customs Matters entered into with the Government of the Islamic Republic of Pakistan on 19 December 2022 and set out in the Schedule.
- 3.** The Agreement shall have the force of law.
- 4.** The Customs (Mutual Administrative Assistance Agreement (Pakistan)) Regulations 2008 are revoked.
- 5.** These regulations shall come into operation on a date to be notified in the Gazette.

Made by the Minister on 17 February 2023.

## **SCHEDULE**

[Regulation 2]

# **AGREEMENT BETWEEN THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF PAKISTAN AND THE GOVERNMENT OF THE REPUBLIC OF MAURITIUS ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS**

### **Preamble**

The Government of the Islamic Republic of Pakistan and the Government of the Republic of Mauritius hereafter referred to as the 'Contracting Party or Contracting Parties', as the case may be;

**CONSIDERING** that offences against Customs legislation are prejudicial to economic, commercial, fiscal, social, health, public security and cultural interests of the Contracting Parties;

**CONSIDERING** the importance of accurate assessment of Customs duties, other taxes and any other charges collected at importation and exportation and of ensuring proper enforcement by their Customs Administrations of specific measures of prohibition, restriction and control;

**RECOGNIZING** the need for international co-operation in matters related to the application and enforcement of Customs legislation;

**CONVINCED** that action against Customs offences can be made more effectively by close cooperation between their Customs Administrations based on mutually agreed legal provisions;

**CONSIDERING** that efforts to prevent offences against Customs legislation and efforts to ensure accurate collection of import and export duties, taxes and any other charges may be rendered more effective through co-operation between the Customs Administration of the Contracting Parties;

**BEING CONCERNED** about the current scale and tendency for growth of the illicit traffic of narcotic drugs, psychotropic substances and precursors, which constitute a danger to public health and the society;

**HAVING REGARD TO** the Recommendation on Mutual Administrative Assistance, the Declaration on the Improvement of Customs Co-operation and Mutual Administrative Assistance (the Cyprus Declaration) and the Resolution on Security and Facilitation of the International Trade Supply Chain, adopted in December 1953, July 2000 and June 2002, respectively, by the Customs Co-operation Council, now known as the World Customs Organisation;

**HAVING REGARD TO** international conventions containing restrictions and special measures of control in respect of specific goods;

**HAVING REGARD TO** the United Nations Universal Declaration of Human Rights of 1948;

have reached the following understanding:

## **CHAPTER I DEFINITIONS**

### **Article 1**

For the purposes of this Agreement, unless the context otherwise requires, the following words and expressions shall mean:

a) "Customs Administrations" shall mean:

For the Islamic Republic of Pakistan, the Customs Wing of the Federal Board of Revenue;

For the Republic of Mauritius, the Customs Department of the Mauritius Revenue Authority;

- b) "Customs Legislation": Provisions laid down by laws and regulations concerning the importation, exportation and transit of goods or any other customs procedures whether related to customs duties, taxes, fees or any other charges collected by Customs Administrations, or to measures of prohibitions, restrictions or control, and in connection with combating money laundering and terrorist-financing enforced by Customs Administrations;
- c) "Customs Offence": Any violation or attempt or abetment in violation of Customs legislation;
- d) "Information": 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;
- e) "Official": Any Customs officer or other government agent designated to apply Customs legislation;
- f) "Customs Duties and Taxes": All Customs duties and other duties, taxes, fees or charges which are collected on or in connection with the importation or exportation of goods, as well as any reimbursement of refunds or export subsidies which is demanded, in the territories of the Contracting Parties in application of customs laws, but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- g) "Person": Both natural and legal/juridical persons, unless the context otherwise requires;
- h) "Personal Data": Any data concerning an identified or identifiable natural person;
- i) "Requested Administration": The Customs Administration from which assistance is requested;
- j) "Requesting Administration": The Customs Administration which requests assistance;
- k) "International Trade Supply Chain": All processes involved in the cross-border movement of goods from the place of origin to the place of final destination;
- l) "Narcotic Drugs": Any natural or synthetic substance, enumerated on the List I and List II of the 1961 Single Convention on Narcotic Drugs;

- m) "Psychotropic Substances": Any natural or synthetic substance, enumerated on the Lists I, II, III and IV of the 1971 UN Convention on Psychotropic Substances;
- n) "Precursors": Controlled chemical substances used in the production of narcotic drugs and psychotropic substances, enumerated in the Lists I and II of the 1988 UN Convention against the Illicit Traffic in Narcotic Drugs and Psychotropic Substances;
- o) "Territory": The land territory, internal waters, the territorial sea and airspace above them, as well as the maritime areas over which the Parties have sovereign rights or jurisdiction for the purposes of exploration, exploitation and preservation of natural resources whether living or non-living pursuant to international law.

**CHAPTER II**  
**SCOPE OF THE AGREEMENT**  
**Article 2**

1. The Customs Administrations shall provide each other with administrative assistance under the terms set out in this Agreement, for the proper application of Customs legislation and for the prevention, investigation and combating of Customs offences and to ensure the security of the international trade supply chain.
2. All assistance under this Agreement by either Customs Administration shall be provided in accordance with its national legal and administrative provisions and within the limits of its competence and available resources.
3. This Agreement covers mutual administrative assistance between the two Customs Administrations and is not intended to affect mutual legal assistance agreements between the Contracting Parties. If mutual assistance is to be provided by other authorities of the Contracting Parties, the Requested Administration shall indicate those authorities and where known the relevant agreement or arrangement applicable.
4. Mutual administrative assistance between the two Customs Administrations shall include but not be limited to:
  - i. Assistance in combating money laundering;
  - ii. Assistance in matters of terrorist-financing;
  - iii. Assistance in mutual investigations in Customs matters;
  - iv. Technical assistance; and
  - v. Assistance in the matter of narcotics.
5. 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**

**Information for the Application and Enforcement  
of Customs Legislation**

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 legislation, 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) Any information on activities planned, ongoing, or completed which present reasonable grounds to believe that a Customs offence has been committed or will be committed in the territory of the other Contracting Party;
  - e) Persons known to have committed a Customs offence or suspected of being about to commit a Customs offence;
  - f) Any other information that can assist Customs Administrations with risk assessment for control and facilitation purposes; and
  - g) Best practices and experiences of both Customs Administrations.

**Article 4**

**Information Relating to the Lawfulness of the  
Importation or Exportation of Goods**

1. On request, the Requested Administration shall provide the Requesting Administration with information on:
  - a) Whether goods imported into the territory of the Requesting Party have been lawfully exported from the territory of the Requested Administration;
  - b) Whether goods exported from the territory of the Requesting Administration have been lawfully imported into the territory of the Requested Administration, and the Customs procedure, if any, under which the goods have been placed.

2. On request, the Requested Administration shall, without prejudice to Article 18 in support of the proper application of Customs legislation or in the prevention of Customs fraud, provide information to assist the Requesting Administration that has reasons to doubt the truth or accuracy of a declaration.
3. The request shall indicate the specific information requested.

## **Article 5**

### **Exchange of information**

1. The Customs Administrations may, by mutual arrangement in accordance with Article 21, exchange any information covered by this Agreement on an automatic basis.
2. The Customs Administrations shall, upon request, endeavor to provide each other with any information or copies of relevant documents, using, inter alia, secure e-mail, which may help with the implementation of more efficient procedures concerning:
  - (a) determination of the Customs value;
  - (b) classification of goods under their Customs Tariff; and
  - (c) determination of the origin of goods.
3. Information, to be exchanged under this Agreement, will be in accordance with the mutually agreed format/timeline and will be accompanied by all relevant information for the interpretation and use thereof.

## **Article 6**

### **Advance Transmission of Information**

The Customs Administrations may, by mutual arrangement in accordance with Article 21, exchange specific information in advance of the arrival of consignments in the territory of the other Contracting Party.

## **CHAPTER IV**

### **SPECIAL TYPES OF ASSISTANCE**

## **Article 7**

### **Spontaneous Assistance**

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 interests of either Contracting Party, the Customs Administration of both Contracting Parties shall, whenever possible, supply assistance on their own initiative without delay.

## **Article 8**

### **Surveillance and Information**

1. On request, the Requested Administration shall, to the extent possible, maintain surveillance over and provide the Requesting Administration 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 Administration;
  - 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 Administration;
  - c) Premises in the territory of the Requested Administration 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 Administration;
  - d) Persons known to have committed or suspected of being about to commit, a Customs offence in the territory of the Requesting Administration, particularly those moving into and out of the territory of the Requested Administration.
2. Either Customs Administration may maintain such surveillance 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 and provide the other Contracting Party with any such information.

## **Article 9**

### **Controlled Delivery**

The Customs Administrations may, by mutual arrangement in accordance with Article 21, permit under their control, the movement of unlawful or suspect goods out of, through, or into their respective national territorial jurisdictions, with a view to investigating and combating Customs offences. If granting such permission is not within the competence of the Customs Administration, that administration shall endeavor to initiate co-operation with the national authorities that have such competence or it shall transfer the case to those authorities.

## **Article 10**

### **Experts and Witnesses**

On request, the requested Customs Administration may authorise its officials to appear before a court or tribunal in the territory of the Requesting Administration as experts or witnesses in a matter related to the application of Customs legislation, subject to the provisions of Article 20.

## **Article 11**

### **Information on Illicit Traffic of Sensitive Goods**

1. The Customs Administrations shall, on their own initiative or upon request, provide each other with all relevant information on any action intended or carried out, which constitute or may constitute an offence against the Customs legislation of a Contracting Party, concerning illicit traffic of:
  - a) weapons, missiles, explosives and nuclear materials;
  - b) works of art of significant historical, cultural or archaeological value;
  - c) narcotic drugs, psychotropic substances, precursors and poisonous substances, as well as of substances dangerous for the environment and public health;
  - d) pirated and counterfeiting goods;
  - e) endangered species of flora and fauna, as well as products thereof.
  - f) precious metals, precious stones and manufactures thereof
  - g) currency notes, coins and negotiable instruments; and
  - h) any goods, including any paintings, picture or design on the goods which is likely to cause outrage against any religion, or against good morals or against public and religious morality.
2. Any such information exchanged under this Agreement shall include but not be limited to:
  - i. Assistance in combating money laundering;
  - ii. Assistance in matters of terrorist-financing;
  - iii. Assistance in mutual investigations;
  - iv. Technical assistance; and
  - v. Assistance in the matter of narcotics.
3. Information received under this Article might be transferred to the relevant governmental departments of the Requesting Administration under intimation to the Requested Administration. However, they shall not be transferred to third countries.

## **CHAPTER V**

### **COMMUNICATION OF REQUESTS**

#### **Article 12**

1. Requests for assistance under this Agreement shall be addressed directly to the other Customs Administration. Each Customs Administration shall designate a contact point for this purpose.



2. Requests for assistance under this Agreement shall be made in writing or electronically and shall be accompanied by any information deemed useful for the purpose of complying with such requests. 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 in writing within fifteen working days of their verbal communication, or, if acceptable to both Customs Administrations, by electronic means.
3. Requests shall be made in English. Any documents accompanying such requests shall be translated, to the extent necessary, into English.
4. Requests for assistance under this Agreement shall include the following details:
  - a) The name of the Requesting Administration;
  - b) The matter at issue, type of assistance requested, and reason for the request;
  - c) A brief description of the case under review and its administrative and legal elements;
  - d) The names and addresses of the persons to whom the request relates, if known;
  - e) The verifications made in accordance with sub-paragraph 3 of Article 4; and
  - f) A reference in accordance with sub-paragraph 2 of Article 18
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 information 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 13**

##### **Means of Obtaining Information**

1. If the Requested Administration does not have the information requested, it shall initiate inquiries to obtain that information.
2. 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 this appropriate authority.

## **Article 14**

### **Presence of Officials in the Territory of the Other Contracting Party**

On written 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 enquiry conducted by the Requested Administration in the territory of the Requested Administration, which is relevant to the Requesting Administration. These officials shall only have an advisory role.

## **Article 15**

### **Presence of Officials of One Customs Administration at the Invitation of the Other Customs Administration**

Where the Requested Administration considers it appropriate for an official of the other Customs Administration to be present when measures of assistance are carried out pursuant to a request, the Requested Administration may invite the participation of that official, subject to any terms and conditions it may specify.

## **Article 16**

### **Arrangements 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, in a language acceptable to the other Contracting Party, proof of their official identity and status in their Customs Administration or other government agency.
2. Officials, while in the territory of the other Contracting Party under terms of this Agreement, shall be responsible for any offence they might commit and entitled the same protection as accorded to its own Customs officers, subject to the extent provided by that Contracting Party's legal and administrative, provisions.

**CHAPTER VII**  
**USE, CONFIDENTIALITY AND PROTECTION OF INFORMATION**

**Article 17**

1. Any information received under this Agreement shall be treated as confidential and shall, at least, be subject to the same confidentiality and protection as the same kind of information is subject to under the legal and administrative provisions of the Party, where it is received.
2. Personal data exchange under this Agreement shall not begin until the Customs Administrations have, by mutual arrangement in accordance with Article 21, decided that such data shall be afforded, in the territory of, the Party where it is received, a level of protection that satisfies the requirements of the national legislation of the supplying Customs Administration.

**CHAPTER VIII**  
**EXEMPTIONS**

**Article 18**

1. Where assistance under this Agreement might infringe the sovereignty, public security and order, public policy or any other substantive national interest of a Party or prejudice any legitimate commercial or professional interests, assistance may be refused or provided subject to such terms or conditions as the Requested Administration may require.
2. Where the Requesting Administration would be unable to comply if a similar request were made by the Requested Administration, it will 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 shall interfere with an ongoing investigation, prosecution or proceedings. In such a case the Requested Administration shall consult with the Requesting Administration to determine if assistance can be given subject to such terms or conditions as the Requested Administration may specify.
4. If the Requested Administration considers that the effort required to fulfill a request is clearly disproportionate to the perceived benefit to the Requesting Administration, it may decline to provide the requested assistance.
5. Where assistance is declined or postponed, the reasons thereof shall be given.

**CHAPTER IX**  
**TECHNICAL ASSISTANCE**  
**Article 19**

The Customs Administrations, by a mutually agreed program, shall provide each other technical assistance, including:

- a) exchange of customs officers for the purpose of advancing the understanding of each other's techniques;
- b) information and experience exchange relating to the usage of non-intrusive inspection technology;
- c) training and assistance in developing specialised skills of customs officers;
- d) exchange of experts in Customs matters;
- e) exchange of specific, scientific and technical information related to the effective application of Customs legislation.

**CHAPTER X**  
**COSTS**  
**Article 20**

1. Subject to sub-paragraphs 2 and 3 of this Article, the costs incurred in the application of this Agreement shall be borne by the Requesting Administration.
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 Administration.
3. If the execution of a request requires expenses of a substantial or extraordinary nature, the Customs Administrations shall consult to determine the terms and conditions under which the request shall be executed as well as the manner in which the costs shall be borne.

**CHAPTER XI**  
**IMPLEMENTATION AND APPLICATION OF THE AGREEMENT**

**Article 21**

1. In applying this Agreement, the Contracting Parties shall take the necessary measures to ensure, to the extent possible, that their officials who are responsible for investigating or combating Customs offences maintain personal and direct relations with each other in their official capacities.

2. The Customs Administrations shall jointly decide on detailed arrangements, within the framework of this Agreement, to facilitate the implementation and application of this Agreement between them.

## **CHAPTER XII**

### **TERRITORIAL APPLICATION AND OTHER AGREEMENTS**

#### **Article 22**

##### **Territorial Application**

This Agreement shall be applicable in the territories of the Contracting Parties, as defined in their national legislation and administrative provisions.

#### **Article 23**

##### **Other Agreements**

The provisions of this Agreement shall not affect the rights and obligations of the Contracting Parties resulting from other international agreements and conventions to which they are or shall become parties.

## **CHAPTER XIII**

### **SETTLEMENT OF DISPUTES**

#### **Article 24**

1. All differences and disputes arising from or concerning the application or with the interpretation of this Agreement shall be amicably resolved through negotiations between the Customs Authorities/Administrations of the Contracting Parties. In case the Customs Authorities/Administrations fail to settle the dispute, it shall be settled, through diplomatic channels, by the Contracting Parties.
2. Each Contracting Party may request consultation from the other Contracting Party regarding the interpretation, implementation and amendment of this Agreement or the settlement of any possible dispute that may occur.
3. Any negotiations or consultations to be conducted between the Contracting Parties within the scope of Paragraphs 2 or 3 of this Article shall commence within 20 days following the receipt of the written request, unless otherwise decided.

**CHAPTER XIV**  
**FINAL PROVISIONS**

**Article 25**  
**Additions and Amendments**

1. This Agreement may be amended at any time by mutual written consent of the Contracting Parties.
2. Such additions and amendments shall be made in a form of separate Protocols being an integral part of this Agreement and shall enter into force in accordance with the provisions of Article 26 of this Agreement.

**Article 26**  
**Entry into Force and Termination**

1. This Agreement shall enter into force on the thirtieth day following the date of the receipt of the last written notification by which the Contracting Parties notify each other, through diplomatic channels, of the completion of their internal legal procedures required for the entry into force of the Agreement.
2. This Agreement is concluded for an indefinite period and either Contracting Party may terminate this Agreement by sending a written notification, through diplomatic channels, of its intention to terminate the Agreement. In such case, this Agreement shall be terminated in three (03) months after the date of such notification.
3. The termination of this Agreement shall not affect any ongoing cooperative activities undertaken prior to the date of termination till their completion, unless the Parties agree otherwise.

**IN WITNESS WHEREOF** the duly authorised representatives of the Contracting Parties have signed this Agreement.

DONE AT Port Louis, Mauritius on 19<sup>th</sup> Day of December Two Thousand Twenty-Two in two Original copies in the English Language, both texts being equally authentic.

**FOR THE GOVERNMENT OF THE  
ISLAMIC REPUBLIC OF PAKISTAN**

Name: **MUHAMMAD ARSHAD JAN**

Designation: High Commissioner of Pakistan  
for the Republic of Mauritius

**FOR THE GOVERNMENT OF THE  
REPUBLIC OF MAURITIUS**

Name: **SUDHAMO LAL**

Designation: Director-General Mauritius  
Revenue Authority