

**MEMORANDUM OF COOPERATION**  
**BETWEEN THE CUSTOMS ADMINISTRATION OF JAPAN**  
**AND**  
**THE CUSTOMS DIRECTORATE OF THE FEDERAL MINISTRY OF FINANCE OF THE**  
**REPUBLIC OF AUSTRIA**  
**ON COOPERATION OF THE CUSTOMS AUTHORITIES**

The Customs Administration of Japan and the Customs Directorate of the Federal Ministry of Finance of the Republic of Austria (hereinafter referred to as the "Customs Administrations") in accordance with their respective domestic laws and regulations;

**Having regard** to the Agreement between the government of Japan and the European Community on Cooperation and Mutual Administrative Assistance in Customs Matters (CCMAA) made on 30 January 2008 which entered into force on 1 February 2008;

**Recognizing** the need to develop and strengthen cooperation between the Customs Administrations to prevent, investigate and repress Customs offenses which harm the economic, fiscal, social, cultural and commercial interests of their countries and to facilitate trade between their countries;

**Convinced** that close cooperation and quick response of the Customs Administrations would facilitate trade and make the fight against Customs offenses more efficient;

**Considering** the importance of developing and strengthening the cooperation between the two Customs Administrations by mutual exchange of knowledge and experience in the field of fight against Customs offenses and trade facilitation;

**Acknowledging** that both the fight against crimes related to the illicit traffic in narcotic drugs, psychotropic substances and their precursors and the facilitation of legitimate trade continue to represent major tasks of the Customs Administrations and that cooperation in this field is essential;

**Have reached the following recognition:**

**Paragraph 1**

- (1) The Customs Administrations will mutually exchange on their own initiative or on request information necessary to ensure proper application of Customs legislation, and relating to new developments and working methods in Customs area.
- (2) All measures under this Memorandum will be provided and implemented in line with domestic laws and regulations of the country of each Customs Administration and within the limits of its competence and available resources.
- (3) For this particular purpose, the Customs Administrations will exchange lists of authorised contact points as often as necessary.

## Paragraph 2

The Customs Administrations will mutually exchange information, to the extent it is available, through contact points designated pursuant to sub-paragraph (3) of Paragraph 1 relevant to:

- A. Customs offenses at airports having scheduled flights between Japan and Austria and those involving such flights, in particular;
  - (a) Suspicious or already known illicit traffic of goods especially tobacco products, counterfeit goods, narcotic drugs, psychotropic substances and their precursors or explosives and firearms;
  - (b) Movement of goods in breach or suspected to be in breach of Customs legislation, including by luggage of passengers, containers and aircrafts suspected or already known to be used in illicit traffic of goods, especially tobacco products, counterfeit goods, narcotic drugs, psychotropic substances and their precursors or explosives and firearms;
  - (c) Other issues related to Customs offenses related to transit, arrival or departure at one of these airports specified above;
  - (d) Cross-border transportation of cash and other liquid assets such as gold, jewels and other precious metal;
  - (e) Procedures regarding import, export or transit of goods thereof and offenses against the rules on prohibitions and restrictions that the Customs Administrations are obliged to apply;
  - (f) Exchanging information and experience regarding methods of combating illicit traffic of goods, the use of new equipment and procedures;
  - (g) New trends of fraud and methods of concealment used by smugglers; and
  - (h) Goods subject to high customs duties, taxes or charges, e.g. luxury goods, electronics and name brand goods.
  
- B. Customs at the Central level:
  - (a) Organisation and Management of the respective Customs Administrations
    - a. Strategy
    - b. Challenges
    - c. Management by objectives and measurement of results
    - d. Quality management
  - (b) Equipment, infrastructure and new technology
  - (c) Training and education in the field of Customs
  - (d) Other matters of mutual interest which fall within the scope of this Memorandum.

### **Paragraph 3**

- (1) The Customs Administrations will take necessary measures to facilitate the direct exchange of information as provided by this Memorandum in accordance with the applicable laws, regulations and procedures of the country of the respective Customs Administrations.
- (2) Furthermore, the Customs Administrations will take necessary measures to share their experiences in the fight against Customs offense and the facilitation of trade. This may also include the organisation of mutual visits by their officials, according to available resources.

### **Paragraph 4**

- (1) Information received pursuant to this Memorandum will be used solely for the purpose of this Memorandum. Where one of the Customs Administrations wishes to use such information for other purposes, it will obtain a prior written consent of the Customs Administration which provided the information. Such use will then be subject to any restrictions laid down by that Customs Administration.
- (2) Any information received pursuant to this Memorandum will be treated as confidential and will be subject to at least the same level of protection and confidentiality as similar kind of information under the law of the Customs Administration which received the information.
- (3) Notwithstanding sub-paragraph 1 of this Paragraph, unless otherwise notified by the Customs Administration providing the information, the Customs Administration receiving the information may provide the information received pursuant to this Memorandum to the relevant law enforcement agencies of the country of the Customs Administration receiving the information. These agencies may only use this information for the proper application of Customs legislation and will be subject to the conditions set out in sub-paragraphs (4) and (5) of this Paragraph.
- (4) Information provided by a Customs Administration to the other Customs Administration pursuant to this Memorandum will not be used by the other Customs Administration in criminal proceedings carried out by a court or a judge, unless the other Customs Administration has obtained prior written consent of the Customs Administration which provided the information.
- (5) This Paragraph will not preclude the use or disclosure of information provided pursuant to this Memorandum to the extent that such use or disclosure is required by the domestic laws and regulations of the country of the Customs Administration receiving the information. Such Customs Administration will, whenever possible, give an advance notice of any such use or disclosure to the Customs Administration providing the information.
- (6) The Customs Administrations may refuse to communicate information pursuant to this Memorandum, where such communication would:

- (a) be likely to prejudice sovereignty, public policy, security or other essential interests;
- (b) violate or prejudice a legitimate industrial, commercial or professional interest;
- (c) be contrary to the domestic laws and regulations of the country of the Customs Administration receiving the request for information; or
- (d) impede law enforcement.

#### **Paragraph 5**

Expenses incurred by the requested Customs Administration in carrying out a request from the other Customs Administration under this Memorandum will be borne by that Customs Administration. If the execution of a request requires expenses of a substantial or extraordinary nature, the Customs Administrations will consult to determine the terms and conditions under which the request will be executed as well as the manner in which the costs will be borne.

#### **Paragraph 6**

Should any problem arise as to the implementation of this Memorandum, it will be settled amicably between the Customs Administrations.

#### **Paragraph 7**

This Memorandum is not legally binding and is not intended to create any obligation as such. Domestic laws and regulations of the country of the Customs Administrations supersede any decisions made by this Memorandum.

#### **Paragraph 8**

This Memorandum may only be modified by mutual written consent of the Customs Administrations. Such modification will commence pursuant to Paragraph 9 of this Memorandum and will form an integral part thereof.

#### **Paragraph 9**

- (1) This Memorandum will commence upon signature by the Customs Administrations and will continue indefinitely unless either Customs Administration notifies, in written form, the other Customs Administration of its intention to cease this Memorandum at least three months in advance of the termination date.
- (2) The termination of this Memorandum will not affect the duration of any on-going programs or activities made under this Memorandum.

Signed in duplicate in Vienna on 7 May 2019, in the Japanese, German and English languages, all texts having equal values. In case of divergence of interpretation, the English text will prevail.

**For the Customs Administration of Japan**

**For the Customs Directorate of the Federal  
Ministry Finance of the Republic of Austria**

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