

Decree No. 10 of 2012 on the Ratification of the Agreement on Mutual Administrative Assistance Agreement to Enable the Application of the Customs Law and to Prevent and Investigate Crimes or Violations Pertinent to Customs between the Government of the State of Qatar and the Government of the Kingdom of Morocco

We, Hamad Bin Khalifa Al-Thani, Emir of the State of Qatar,

Having perused the Constitution; The ratification document issued on the twenty fifth of the month of Dhul Qi'dah1432 Hijri, corresponding to 23 October 2011 AD;

The proposal of the Council of Ministers and the Minister of foreign affairs;

The draft Decree submitted by the Council of Ministers,

Hereby decree as follows:

Article 1

The agreement between the Government of the State of Qatar and the Government of of the Kingdom of Morocco on the Mutual Administrative Assistance Agreement to Enable the Application of the Customs Law and to Prevent and Investigate Crimes or Violations Pertinent to Customs signed in Doha on the 23rd of February 2011, a copy of which is annexed to this Decree, shall be ratified and shall have the full force of law in accordance with Article 68 of the Constitution.

Article 2

All relevant authorities, each within its field of competence, shall enforce this Decree, which shall come into force on the date of its issuance. This Decree shall be published in the Official Gazette.

Hamad Bin Khalifa Al Thani

Emir of the State of Qatar

Issued from the Amiri Diwan on: 13/03/1433 AH, Corresponding to 05/02/2012 AD

Agreement on Mutual Administrative Assistance Agreement to Enable the Application of the Customs Law and to Prevent and Investigate Crimes or Violations Pertinent to Customs between the Government of the State of Qatar and the Government of the Kingdom of Morocco

The Government of the State of Qatar; and

The Government of the Kingdom of Morocco;

(Hereinafter referred to “the Two Parties”),

Whereas the economic, commercial and social interests of the Two Parties suffer from losses due to breaches of customs legislation;

Whereas the illegal distribution of narcotic drugs and doping substances poses a danger to the health of citizens and to society as a whole;

For the purpose of reaching accurate customs’ estimates, correct definitions and proper evaluation of all other amounts paid on the import and export of goods, and to ensure the procedures related to prevention, restriction and control are properly executed;

Being convinced of the need to cooperate through the competent departments in both countries in redoubling efforts to prevent violations related to exports and imports, their tariffs;

Having considered the recommendations issued by the Customs Cooperation Council on Mutual Administrative Assistance of 1953, UN Convention on *Psychotropic Substances* of 1971, and the United Nations Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances;

Hereby agree as follows:

Article 1

Definitions

In the implementation of this agreement, the following words and expressions shall bear the meanings assigned to them, unless the context otherwise requires:

- a. “Customs Department of the Government of the State of Qatar” means the General Directorate of Customs.
- b. “Customs Department of the Kingdom of Morocco” means the Department of Customs and Indirect Taxes.
- c. “Customs Legislation” means a group of legal provisions and regulations applied by the Department of Customs and governing the importation and exportation of goods into or out of those countries concerned with the prevention, restriction or control of the movement of such goods.
- d. “Customs crimes/violations” means any breach or attempted breach of the Customs Law.

- e. "Requesting Department of Customs" means the Customs Department requesting assistance.
- f. "Department of Customs Requested to Render Assistance" means the Customs Department requested to offer assistance.
- g. "Person" means a natural or legal person.
- h. "Personal data" means data related to an identifiable natural person.
- i. "Preliminary information" means any information or documents or reports and copies thereof, or any other correspondence.
- j. "Analytical information" means information to be analysed or commented on and containing evidence related to a customs crime/violation.
- k. "International trade supply chain" means a series of regulations related to the movement of goods across borders from their source to their final destination.

Article 2

Application

1. This agreement applies to the customs territory of the Two Parties in accordance with the definitions mentioned in the administrative regulations and legislation of each party.
2. The Two Parties undertake, through the Customs Department in their countries, to provide the administrative assistance required by each other in accordance with the regulations hereof for the purposes of the effective implementation of the provisions of the customs law to prevent, combat and investigate crimes/violations pertinent to customs.
3. The Two Parties undertake to provide assistance to each other under the clauses contained herein in accordance with the national, legal and administrative provisions, and within the limits of the powers and functions of both parties' Department of Customs and available resources.
4. This agreement shall be effective and enforceable within the limits of the mutual administrative assistance exchanged between both parties' Department of Customs.
5. The provisions hereof shall grant no special right to any person to obtain or conceal or not to provide or remove any document and/or to cancel the execution of any application/demand.

Article 3

Forms of Joint Cooperation and Assistance

1. The provision by each Customs Department to the other, upon request or by a personal initiative, of all necessary information consistent with the provisions hereof.

2. Each Customs Department shall:

- a. Exchange information related to amendments to Customs Laws in the Two Parties and discuss all matters of mutual concern.
- b. Cooperate in identifying the customs value and submitting documents relating to import and export.
- c. Cooperate in determining the origin of goods and verifying the documents of the country of origin submitted upon export, in addition to controlling the procedures related to customs and confirming the classification of goods by the exporting country (monitoring the movement of goods in transit, storage of goods, temporary entry, free zones and re-exportation following internal processing of goods, etc).
- d. During investigations on behalf of the other Department, conduct such investigations as if conducted for itself or at the request of an internal competent authority of the other party.

Article 4

Control of Persons, Goods and Means of Transport

Each Customs Department, when required to do so, shall execute special control orders on persons reasonably suspected of having committed customs crimes/violations or of planning to commit customs crimes/violations. A special record shall also be kept of buildings, means of transport and goods related to operations that may constitute a breach of Customs Law.

Article 5

Goods of a Sensitive Nature

The Customs Departments of the Two Parties shall without delay, either upon request or their own initiative, provide information to each other relating to the following acts, either planned or carried out, that constitute a breach of the Customs Law applicable in the territory of either party:

1. Operations planned or carried out relating to the movement of all types of drugs and prohibited doping substances.
2. Transporting weapons, ammunition, and explosive devices.
3. Transporting monuments and works of art of historical, technical and archaeological importance related to the Two Parties.
4. Transporting toxic chemicals and other materials that pose a danger to the environment and the health of individuals.
5. Transporting materials on which high customs duties have been imposed.

Article 6

Provision of Information

The Customs Departments of the Two Parties shall, either upon request or on their own initiative, provide to each other all information relating to the following:

1. Collection of customs claims.
2. Compliance with arrangements related to the banning and restriction of imports, exports and transit of goods, or related to exemption from payment of customs taxes and all fees normally paid to the Customs Department.
3. Implementation of national laws related to rules pertinent to the country of origin of goods.
4. Where information required by the Customs Department is unavailable, it shall make arrangements to obtain such information on its own behalf and in accordance with the provisions of its national laws.
5. Preliminary or analytical information related to acts planned or carried out in breach of the customs law. Where the breach causes serious harm to the economy or to public health or to public security or to any vital national interest of either party, the Customs Department of the other party shall provide such preliminary or analytical information on its own initiative.
6. The Two Parties shall deal in accordance with the law in cases where the internal legislation of the country allows the Customs Authorities to carry out temporary arrangements such as the right to impose arrest or attachment or confiscation in the event of any breach of the Customs law.
7. At the request of one of the two Departments, their mutual interests may be coordinated to implement border procedures aimed at combating breaches of intellectual property law by suspending the free movement of goods suspected of being fake or pirated. The two Departments may exchange information or facts on goods suspected to be fake or pirated within the limits of their authorized powers.
8. The Customs Departments may, upon request or of their own accord, exchange information on the safety and security of the international trade supply chain. For this purpose, the two Departments shall cooperate in implementing the requirements of the standards framework of the World Customs Organization (WCO) within the limits of their authorized powers.

Article 7

Information Related to Goods Transport

Each Customs Department shall provide to the other, upon request or on its own initiative, all information related to the following:

- 1- Whether there are goods imported into the territory of the requesting Customs Department, and which were illegally exported to the territory of the Customs Department from which such goods were demanded.
- 2- Whether there are any goods exported to the territory of the requesting Customs Department, and which were illegally imported to the territory of the Customs Department from which those goods were demanded.
- 3- The customs procedures (if any) under which those goods have been dealt with.

Article 8

Information Related to other Procedures

The Customs Department of either party shall provide the other with all information that may be used in the investigation and prosecution of crimes that violate customs-related legislation prevailing within the territory of the other party, especially:

1. Persons suspected of or known to have breached the Customs law relating to data protection within the territory of the other party.
2. Goods stored in silos or stores that are known or suspected to be narcotic substances.
3. Means of transport, including containers, which are known or suspected to have been used in the commission of customs crimes or violations within the territory of either of the Two Parties.
4. Buildings suspected of having been used to commit customs crimes or violations within the territory of either of the Two Parties.

Article 9

Documents

1. Each Customs Department shall, at the request of the other Customs Department or on its own initiative, provide statements of witnesses or certified copies thereof or other documents containing all information related to acts leading to the commission of a crime or violation related to the customs legislation applicable within the territory of the other party.
2. Information referred to herein may be replaced by other information generated by computer for the purposes hereof. Instructions on the use of such information shall be delivered simultaneously therewith.

3. Original information and files shall only be requested in cases where approved copies are not sufficient, provided that such request shall be permissible under the national law of the requesting party.
4. Original documents and files shall be returned to the other party at the earliest possible opportunity.

Article 10

Investigation

1. The Customs Department of either party may request the other to conduct an official investigation into possible violations of the Customs Law, provided that the results of such investigation shall be made available to the requesting department without delay.
2. The Customs Department shall conduct the investigation in accordance with the prevailing laws and regulations of the requesting party, provided that it shall conduct the investigation as if it were conducting it on its own behalf.

Article 11

Presence of Authorized Officials

1. Officials appointed by the requesting Customs Department, after obtaining written authorization from the requested Customs Department to conduct the investigation into possible violations of the Customs Law, may do the following:
 - a. Consult with the requested Customs Department regarding documents, records and other data related to obtaining information on customs crimes or violations.
 - b. Obtain copies of documents, records and other data related to obtaining such information.
 - c. Be present during investigations conducted within the territory of the requested Customs Department and related to customs crimes or violations that concern the requesting Customs Department.
2. Officers of the requesting Customs Department, who are present within the territory of the other party in cases stipulated herein, shall at all times provide evidence of their official authorization, and shall not wear a particular uniform or carry arms. Such officers shall, throughout the period of their stay within the territory of the requested Customs Department, enjoy the same protection granted under national laws to the customs officers of the other party, and they shall also be responsible for any violations committed thereby.
3. The requested Customs Department's officers shall be responsible at all times for conducting the investigation.

Article 12

Experts

1. The Customs Department in the requested country, when requested to do so, may authorize its officers by their consent to appear as experts before the requesting Customs Authorities to provide evidence regarding customs crimes or violations that they obtained during the performance of their job duties.
2. The requesting Customs Department shall bear the burden of taking all precautions to provide protection and personal insurance to employees and to cover all transport expenses and daily fees to those employees during their presence within its territory in accordance with paragraph (1) hereof.
3. Authorisation to appear as experts before the requesting Customs Authorities shall include sufficient cases required and the capacity wherein the employee is qualified to appear before the Customs Authorities.
4. The request for the customs officers to appear in the capacity of experts shall be in accordance with the legislation applicable in the two contracting countries.

Article 13

Use of Information and Documents

1. The Customs Departments may use objective information and documents on the basis of their content as evidence in protocols, minutes and clearances, as well as in legal and administrative proceedings.
2. Such information and documents shall also be used before courts and their probative value may be weighed in accordance with the legislation prevailing in the territories of the Two Parties.

Article 14

Confidentiality of Information

1. Information, documents and other data received in accordance herewith shall be used only for specified purposes. Submitted documents may not be used nor exploited for any other

purpose prior to obtaining written approval from the Customs Department providing such information.

2. All applications, information, experts' reports and other notices delivered one of the contracting parties to the other shall be given the same protection granted to documents and information of the same type under internal legislation.
3. The Two Parties shall, in the event of exchanging personal data hereunder, confirm the confidentiality thereof in accordance with their national laws.

Article 15

Exceptions to the Obligation to Provide Assistance

1. The Two Parties shall not be bound to provide assistance hereunder where such provision becomes harmful to public order or their vital interests, particularly the breach of professional, industrial or commercial secrets.
2. Where a request for assistance is declined, the declining party shall provide written reasons without delay to the requesting Customs Department.
3. Where the requesting Customs Department is unable to comply with paragraph 2 above, it shall make the appropriate note on the request. In all cases, a response to a request for assistance shall be optional.

Article 16

Form and Content of Assistance Applications

1. Assistance shall be directly exchanged by the Customs Department in accordance herewith.
2. Assistance applications shall be submitted hereunder in writing and shall be accompanied by any documents that provide supporting information. In special cases, applications may be made orally, provided that they shall be confirmed in writing at the earliest possible opportunity.
3. Applications submitted under paragraph 2 of this article shall include the following details:

- a- Customs Department that submitted the application.
 - b- Type of investigation required.
 - c- Subject of and reason for the application.
 - d- Legal provisions related to the subject matter of the application.
 - e- The most available and comprehensive data related to natural or legal persons who are the subject matter of the investigation.
 - f- Brief description of circumstances surrounding the subject matter of the investigation.
4. Applications shall be submitted in Arabic, the official language of the Customs Department.
5. Complementary or corrective information may be requested in the event of a failure to meet the requirements mentioned herein.

Article 17

Technical Assistance

The two Customs departments shall, within their available resources, provide technical assistance to each other in customs affairs under financial conditions to be determined in accordance with each case. The technical assistance shall include the following:

1. Exchange of staff for training on technical equipment used by the two contacting parties.
2. Training and support to improve staff skills.
3. Exchange of information and experience in using means of technical control.
4. Exchange of experts in customs affairs.

Article 18

Expenses

1. The two Customs Departments shall, in general and without prejudice to the provisions of Article 17 above, waive all claims for the refunding of costs incurred to execute this agreement, except those expenses and fees paid to experts and translators who are not government employees. Such expenses and fees shall be borne by the requesting Customs Department.

2. The two Customs Departments shall refund expenses incurred to execute Article 17 above that may become the basis for a separate agreement between them.

Article 19

Implementation of the Agreement

1. Cooperation directly provided for herein shall be executed between the two Customs Departments that agree on the specified steps to implement this agreement.
2. The two Customs Departments may make arrangements to establish communication channels among central and local combat units, customs crimes/violations fighting units and other national sections if necessary.
3. The Customs Departments shall make every effort through mutual understanding to resolve problems or to address suspicions arising from the interpretation or application hereof. Difficult disputes shall be resolved through diplomatic channels.

Article 20

Territorial Boundaries for the Application Hereof

This agreement shall apply to the Customs borders of the State of Qatar and the Kingdom of Morocco.

Article 21

Entry into Force and Termination

1. This agreement shall enter into force from the last date of notification by one of the contracting parties to the other of the completion of its internal procedures.
2. This agreement is intended to be valid for an unlimited period but the Two Parties may meet to review it either upon request or following the expiry of five years from the date of its validity, unless the Two Parties notify each other that such review shall be unnecessary.
3. This agreement shall expire after six months from the date of a written notice through diplomatic channels by one of the contracting parties to the other of its desire to terminate this agreement, provided that the procedures taken prior to the expiry hereof shall be completed in accordance with the provisions hereof.

IN WITNESS WHEREOF, the the undersigned being duly authorized by their respective governments, have signed this agreement.

DONE at Doha this twenties day of Rabi Al Awal 1432 AH, corresponding to 23 February 2011, in equally authentic duplicate Arabic versions.

For and on behalf of the
Government of the State of
Qatar

Yusuf Hussein Kamal
Minister of Economy and Finance

For and on behalf of the
Government of the Kingdom of
Morocco

Abdul Latif Mazoos
Minister of Foreign Trade