

DECREE LAW NO. (19) OF 2011

ON THE RATIFICATION OF THE BILATERAL AGREEMENT ON MUTUAL ADMINISTRATIVE ASSISTANCE FOR THE PROPER APPLICATION OF THE CUSTOMS LAW AND FOR THE PREVENTION AND COMBATING OF CUSTOMS OFFENCES BETWEEN THE GOVERNMENT OF THE STATE OF QATAR AND THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF IRAN

We, Hamad Bin Khalifa Al Thani,

Emir of the State of Qatar,

Having perused the Constitution;

The Ratification Document issued on the twenty ninth of Rajab, A.H. 1428, corresponding to twelfth of August, A.D. 2007;

The proposal of the Prime Minister and the Minister of Foreign Affairs; and

The Draft Decree Law submitted by the Council of Ministers,

Have decreed the following,

Article (1)

The agreement on mutual administrative assistance for the proper application of the customs law and for the prevention and combating of customs offences between the government of the State of Qatar and the government of the Islamic Republic of Iran, signed on 02/05/2006; the text of which is annexed thereto; was ratified and shall have the force of law, according to article (68) of the constitution.

Article (2)

All concerned authorities, each within its respective areas of competence, shall implement this decree. This decree shall be enforced from the date of promulgation and shall be published in the Official Gazette.

Hamad Bin Khalifa Al Thani

Emir of the State of Qatar

Issued in the Emiri Diwan on: 07/06/1432 AH

Corresponding to: 10/05/2011 AD

In the name of Allah, the Most Beneficent, the Most Merciful



AGREEMENT

ON MUTUAL ADMINISTRATIVE ASSISTANCE

FOR THE PROPER APPLICATION OF THE CUSTOMS LAW

AND FOR THE PREVENTION AND COMBATING OF CUSTOMS OFFENCES

BETWEEN

**THE GOVERNMENT OF THE STATE OF QATAR AND THE GOVERNMENT OF THE
ISLAMIC REPUBLIC OF IRAN**

The Government of the State of Qatar; and

The Government of the Islamic Republic of Iran,

(Hereinafter referred to as the “Parties”),

RECOGNIZING that offences against Customs Law are prejudicial to the economic, commercial, financial, social and cultural interests of the Parties;

CONSIDERING the importance of accurate assessment of Customs duties and tariffs and other payments collected at importation or exportation of goods and of ensuring proper enforcement of measures of prohibition, restriction and control;

REALIZING the need for international cooperation in the application and implementation of customs laws;

CONVINCED that measures against customs offences could be more effective through closer cooperation between Custom administrations of the Parties, based on clear legal rules;

HAVING REGARD to the relevant instruments by the Customs Co-operation Council, and in particular the Recommendations on Mutual Administrative Assistance, adopted in 05/12/1953;

RECALLING the relevant agreements by Customs Co-operation Council and the international agreements on the procedures of prevention, restriction and control of goods;

HAVE AGREED as follows:

Chapter I

Definitions

Article (1)

For the purposes of this Agreement, the following words and phrases shall have the corresponding meaning set out below:

1) “Customs Administration” means:

- i. **for the government of the state of Qatar**, the General Authority of Customs and Ports;
- ii. **for the government of the Islamic Republic of Iran**, Iran Customs Administration;

2) “Customs Law” means:

The statutory and regulatory provisions enforced by the Customs Administrations of the Parties relating to the importation, exportation and transit of goods, prohibition and restriction and prevention thereto and border controls thereon;

3) “Customs Offence” means:

Any contravention or attempted contravention of Customs Law;

4) “Person” means:

Any natural or legal person;

5) “Personal Information” means:

Information concerning an identified or identifiable human being;

- 6) **“Information” means:**
Any data, documents, reports, authenticated copies thereof, or other correspondence;
- 7) **“Intelligence” means:**
Any information exchanged between the Parties, which has been processed and/or analyzed to provide an indication relevant to a Customs offence;
- 8) **“Requesting Administration” means:**
The Customs Administration, which requests assistance;
- 9) **“Requested Administration” means:**
The Customs Administration from which assistance is requested. and;
- 10) **“Annex”:**
Constitutes an integral part of the Agreement.

Chapter II

Scope of Agreement

Article (2)

1. The Contracting Parties shall, through their Customs Administrations, provide each other administrative assistance under the terms set out in this Agreement, for the proper application of Customs law and for the prevention and combating of offences against Customs legislations.
2. All assistance under this Agreement by a Contracting State shall be performed in accordance with its national legal and administrative provisions and within the limits of its Customs Administration's competence and available resources and means.
3. This Agreement only covers mutual administrative assistance between the Contracting Parties. The provisions of this Agreement shall not give rise to a private right on the part of any person to obtain, suppress, withhold, or exclude any evidence, or to impede the execution of a request.

Chapter III

Scope of Assistance

Article (3)

1. The Customs Administrations shall provide each other, either on request or on their own initiative, with information and intelligence which helps to ensure proper application of the Customs Law of each Party and the prevention and combating of offences against customs legislations.
2. The Customs Administrations shall, in making inquiries on behalf of the other Customs Administrations, act as if they were being made on its own account or at the request of another internal authority in that contracting party.

Article (4)

- 1- Upon request of the Requesting Administration, the Requested Administrations shall provide all information regarding national customs law and procedures that would assist in investigations of customs offences.
- 2- The Customs Administrations shall provide each other, either on request or on their own initiative, with information in their possession on the following :
 - a. New Customs offences control techniques having proved their effectiveness; and
 - b. New trends, means or methods of committing Customs offences.

Chapter IV

Special Assistance

Article (5)

On request, the requested Administration shall provide the requested information to the requesting Administration with information related to:

- a- whether goods imported into the territory of the requesting State have been lawfully exported from the territory of the requested State;
- b- whether goods exported from the territory of the requesting State have been lawfully imported into the territory of the requested State, the Customs status under which the goods have been placed, and the Customs procedure undertaken thereon; and

- c- Customs value and the origin and classification of the goods imported to the territories of the other Contracting Party.

Article (6)

On request, the requested Administration shall maintain surveillance over and provide the requesting Administration with information on:

- a- persons known to have committed or suspected of being about to commit a Customs offence while moving into or out of the territory of the requested Contracting State;
- b- goods either in transport or in storage known to have been or suspected by the Requesting Administration of being illegally transported towards its Customs territory;
- c- means of transport known to have been used or suspected of being used to commit a Customs offence in the territory of a Contracting Party;
- d- premises suspected of being used in connection with the commission of a Customs offence in the Customs territory of a Contracting Party;

Article (7)

- 1- The Customs Administrations shall provide each other, either on request or on their own initiative, with information and intelligence on transactions, completed or planned, which constitute or appear to constitute a Customs offence.
- 2- In serious cases that could involve substantial damage to the economy, public health, public security or any other vital interest of one Contracting party, the Customs Administration of the other Contracting State shall supply information and intelligence on its own initiative.

Chapter V

Information and Intelligence

Article (8)

- 1- Original evidence and documents shall only be requested in cases where certified true copies would be insufficient, and shall be returned as soon as possible; provided that rights of the requested Administration or of third parties relating thereto shall remain unaffected.

- 2- Any information and intelligence to be exchanged under this Agreement shall be accompanied by all relevant information for interpreting or utilizing it.

Chapter VI

Experts and Witnesses

Article (9)

On request, the requested Administration may authorize its officials to appear before a court or tribunal in the territory of the requesting Contracting State as experts or witnesses in a matter related to Customs offences.

Chapter VII

Communication of Requests

Article (10)

- 1- The Customs Administrations shall maintain direct cooperation under this agreement;
- 2- Requests for assistance shall be made in writing, and shall be accompanied by any documents deemed useful. Where the circumstances so require, requests may be made verbally. Such requests shall be confirmed as soon as possible either in writing with reasonable expedition.
- 3- Requests made pursuant to paragraph (2) of this Article, shall include the following details:
 - a- the name of the requesting Administration;
 - b- the matter at issue and reasons for the request;
 - c- a brief description of the case under review and the relevant legal elements and the nature of procedures;
 - d- the names and addresses of the persons to whom the procedures refer, if known;
- 4- 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.
- 5- Intelligence and information shall be communicated to officials specially designated for this purpose by each Customs Administration. A list of such designated officials shall be communicated to the Customs Administration of the other Contracting Party according to Article (17), Paragraph (2) herein.

Chapter VIII

Execution of Requests

Article (11)

- 1- If the requested Administration does not have the information requested, it shall in accordance with its national legal and administrative provisions, either:
 - a- initiate inquiries to obtain that information; or
 - b- promptly transmit the request to the appropriate agency as expeditiously as possible; or
 - c- indicate which relevant internal authorities are concerned.
- 2- Any inquiry under paragraph (1) of this Article may include the taking of statements from persons from whom information is sought in connection with a Customs offence and/or from witnesses and experts.

Article (12)

- 1- On written request, officials specially designated by a 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, may:
 - a- examine, in the offices of the requested Administration, documents and any other necessary information in possession thereof to extract information in respect of that Customs offence,
 - b- be supplied with copies of the documents, files and other necessary information in respect of that Customs offense;
 - c- be present during an inquiry conducted by the requested Administration in its Customs territory which is relevant to the requesting Administration.
- 2- When officials of the requesting Administration are present in the territory of the other Contracting Party in the circumstances provided for in paragraph (1) of this Article, they must at all times be able to furnish proof of their official capacity, if requested.

Officials shall, while in the territory of another Contracting State under the terms of this Agreement, be responsible for any offence they may commit and shall enjoy, to the extent provided by that State's national laws, the same protection as accorded to its own Customs officers.

Chapter IX

Confidentiality of Information

Article (13)

- 1- Except were the Contracting State that supplied the information authorizes its use for other purposes or by other authorities, any information or intelligence communicated in the framework of administrative assistance under this Agreement shall be used only by the Customs Administration for which it was intended and solely for the purposes of this Agreement.
- 2- Any information or intelligence communicated under this Agreement shall be treated as confidential and shall, at least, be subject to the same protection and confidentiality as the same kind of information is subject to under the national legal and administrative provisions of the Contracting State where it is received.

Article (14)

Upon exchanging personal information by virtue of this agreement, the contracting parties should ensure that this information has a degree of protection equivalent to at least that stipulated in the annex attached to this agreement, which is considered an integral part thereof.

Chapter Ten

Exceptions

Article (15)

- 1- The assistance stipulated herein may be prevented, in cases that would impair the sovereignty, public security, public order, other essential national interests of one of the contracting parties, or constituting a breach of an industrial, commercial, or professional secret.
- 2- The requesting administration that is unable to meet a request of the same nature as the request submitted by requested administration shall indicate this in the application of its request, and in this case the requested administration has the freedom to determine its position regarding the answer to this request.

- 3- If the requested administration has deemed the assistance is prejudicial to the investigation of the judicial monitoring or a valid procedure; the requested administration shall have the right to postpone the assistance. In this case the requested administration shall consult with the requesting administration to determine the possibility of providing this assistance according to the conditions and circumstances governing the requested administration.
- 4- If the assistance has been refused or postponed, Reasons shall be provided.

Chapter eleven

Costs

Article (16)

1-The customs administration shall not claim compensation for the expenses arising from the execution hereof, except for the costs and allowances paid to experts, witnesses, and translators who are not government employees and whose costs shall be borne by the requesting administration.

2- If the execution of the request requires heavy or extraordinary expenses, the contracting parties shall consult to determine the conditions and circumstances under which the request will be executed and the means by which the costs incurred shall be paid.

Chapter twelve

Application

Article (17)

1-The customs administrations shall take procedures to ensure that their employees responsible for investigating or controlling customs violations by personal and direct contact with each other.

2-Customs administrations shall make detailed arrangements to facilitate the execution hereof.

3-The customs administrations shall coordinate and consult with each other to solve any problem or doubt arising from the interpretation or application hereof.

4-Disputes that cannot be resolved shall be settled through diplomatic channels.

Chapter Thirteen

Application

Article (18)

This agreement shall apply to the customs territories of the contracting parties as defined by the applicable legal and regulatory provisions thereto.

Article (19)

Upon a request or after the expiry of five- year , A joint committee shall be constituted from the contracting parties review this agreement, unless mutual written notice has been served that this review is not necessary.

Chapter Fourteen

Entry into force and Termination of agreement

Article (20)

Each party shall notify the other in writing and through diplomatic channels, of the completion of the procedures required in accordance with its constitution or national procedure governing the effective of this agreement, This agreement shall enter into force from the first day of the second month following the date of notification.

Article (21)

- 1-This agreement has been concluded for an indefinite period, and each of the contracting parties may terminate this agreement at any time by giving a notice to the other party through diplomatic channels.
- 2- The termination shall take effect after three months, starting from the date on which it is notified to the other contracting party.

The termination issued under this Article shall not affect the procedures in force during the termination, which shall be completed in accordance with the provisions hereof.

**" In the name of Allah, Most Gracious, Most Merciful"
"The symbol of the State of Qatar"**



IN WITNESS WHEREOF, the undersigned, being legally qualified have signed this agreement in" Tehran" day of 4/4/1427AH"corresponding to"2/5/2006" in two original copies each, in Arabic, Persian and English, all texts being equally authentic . However, in case of any discrepancy of interpretation, the English text shall prevail.

"signature"

**For the government of the
State of Qatar**

"signature"

**For the government of the
Islamic Republic of Iran**

Annex

Fundamental principles applied to information protection:

1. Personal information undergoing automatic processing shall be:
 - a) Obtained and processed fairly and lawfully;
 - b) Stored for specific and legitimate purposes and not be used in a manner in compatible with those purposes;
 - c) Adequate, relevant and not excessive in relation to the purposes for which it is stored;
 - d) Accurate and, where necessary, kept up to date; and
 - e) Preserved in a form which permits identification of the data subjects for no longer than the period required for the purpose for which that data is stored.
2. Personal data revealing racial, political or religious tendencies or other beliefs as well as data concerning health or sexual life of any person, may not be processed automatically unless domestic law provides appropriate safeguards. The same shall apply to personal data relating to penal sanctions.
3. Security measures must be taken to protect personal data stored in automatic indexing against any unauthorized damage or accidental loss as well as against any authorized access, alteration or dissemination.
4. Any person shall be enabled to:

- a) Establish if his/ her personal data exist in an automated list and its main purposes as well as identity and habitual residence or principal place of business of the controller of the list;
- b) Obtain, at a reasonable intervals and without excessive delay or expense, confirmation of whether his/her personal data are stored in the automated indexing as well as communication to him of such data in an intelligible form;
- c) Obtain, as the case may be, rectification or erasure of such data if it has been processed contrary to the provisions of domestic law giving effect to the fundamental principles set out in paragraphs 1-2 of this appendix;
- d) Have a remedy if the request for confirmation or, as the case may be, communication, rectification, or erasure as referred to in paragraphs b / c above is not complied with.

5-1- No exception to the provisions of paragraphs 1-2-4 of the Annex shall be allowed except in the following cases:

2-5- Derogation from the provisions of paragraphs 1-2-3 of this Annex may be allowed when such derogation is provided for by the law of the contracting party and constitutes a necessary measure in a democratic society in the interest of:

- A. Protecting state security, public order and monetary interests of the state, to combat penal sanctions; And
- B. Protecting data subject or the rights and freedoms of others.

3-5- Restrictions on the exercise of the rights specified in paragraphs 4b, c and d of this Annex, may be provided by law with respect of automated personal data files used for statistics or for scientific research purposes when there is obviously no risk of an infringement of the personal life of the data subjects.

4-5- Each contracting party undertakes to establish appropriate sanctions and remedies for violations of provisions of the domestic law giving effect to the fundamental principles set out in this Annex.

5- None of the provisions of this Annex shall be interpreted as limiting or otherwise affecting the ability of the contracting parties to provide data subjects with measure of protection wider than that stipulated in this Annex.

In the Name of Allah, the Most Gracious, Most Compassionate

// Logo of State of Qatar //

"Instrument of Ratification"

WHEREAS, in its regular meeting (22) of 2007 held on 27/6/2007, the Council of Ministers decided to approve ratification of the agreement on mutual administrative assistance for the proper application of the customs law and for the prevention and combating of customs offences between the government of the State of Qatar and the government of the Islamic Republic of Iran signed in Tehran on 2 / 5/2006; And

WHEREAS, we have seen and approved this agreement.

Now and therefore, we hereby decide to accept and ratify this Agreement. We also promise to observe its provisions.

In witness whereof, we have issued this document signed by us.

Hamad bin Khalifa Al Thani

Emir of Qatar

Issued at the Emiri Diwan

on: 29th Rajab, 1428 A.H

Corresponding to: 12th August, 2007