



**MEMORANDUM OF UNDERSTANDING  
BETWEEN  
THE SUPERINTENDENCY OF TAX ADMINISTRATION OF THE  
REPUBLIC OF GUATEMALA  
AND  
THE CUSTOMS ADMINISTRATION OF THE MINISTRY OF  
FINANCE OF THE REPUBLIC OF CHINA (TAIWAN)  
FOR TECHNICAL COOPERATION  
IN CUSTOMS MATTERS**

The Superintendency of Tax Administration of the Republic of Guatemala and the Customs Administration of the Ministry of Finance of the Republic of China (Taiwan), hereinafter referred to individually as a "Party" and collectively as the "Parties"

**CONSIDERING** it is in the interests of the Parties to strengthen their related bilateral cooperation, information exchange, and technical assistance in matters within their competence;

**RECOGNIZING** the need for cooperation in matters related to the administration and application of the customs laws of their respective countries, in order to strengthen controls;

**CONSIDERING** that the Trade Facilitation Agreement establishes cooperation among agencies that intervene at the border to better coordinate trade facilitation; as well as the recommendation of the Customs Cooperation Council on Mutual Administrative Assistance of December 5, 1953; the Revised Kyoto Convention and other customs agreements and arrangements among the Parties;

They have agreed as follows:

**ARTICLE 1  
DEFINITIONS**

For the purposes of this Memorandum, the following definitions shall be considered:

1. MoU: Memorandum of Understanding;

*[Handwritten signature]*

*[Handwritten initials]*

2. "Customs laws": means the laws, regulations, and administrative provisions applicable or enforceable by any of the customs administrations in relation to the importation, exportation, transshipment, transit, storage, and movement of goods through the limits of their respective territories, including legal and administrative provisions related to prohibition, restriction and control measures;
3. "Information": means any data, whether or not processed or analyzed, as well as documents, reports and other communications in any format, including electronic;
4. "Person": means any natural or legal person;
5. "Commercial goods": means any goods susceptible to commercial exchange;
6. "Requested authority": means the Party from which assistance is requested;
7. "Requesting authority": means the Party that requests assistance;
8. "Customs authority": the officers of the Parties who, by reason of their position and by virtue of the competence granted, verify the correct application of customs regulations, comply with them, and enforce them.

Any term not defined in this article shall have the meaning attributed to the same by the legislation of each Party.

## **ARTICLE 2 PURPOSE**

This MoU is intended to mutually establish institutional cooperation and the provision of technical assistance in customs matters, in order to create and maintain communication channels that facilitate the safe and fast exchange of information, in accordance with the legislation and provisions of the Parties; improve the technical capacities of the personnel, through the exchange of knowledge and experiences for effective coordination between the Parties; study and test new equipment or procedures; in any other general administrative matter that, from time to time, requires their joint action, which allows the implementation of better controls that allow the facilitation of international trade.

## **ARTICLE 3 SCOPE OF THE MEMORANDUM OF UNDERSTANDING**



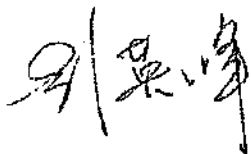
This MoU shall be applied by each Party within the limits of its powers, functions and available resources in accordance with the current legislation of each Party.

1. The Parties through their customs authorities shall assist each other, in accordance with the provisions of this MoU, for the proper application of customs laws, the prevention and combat of fraud and customs smuggling, physical or electronic exchange of information and the matters contained in this MoU.
2. The cooperation and technical assistance contained in this MoU shall be provided within the framework of the powers and functions established in the legislation of each one of the Parties.
3. The provisions of this MoU shall not give rise to any private person's right to obtain, suppress or exclude any evidence, or prevent the execution of a request.
4. The purpose of this MoU is cooperation and technical assistance in customs matters between the Parties. None of the provisions in this MoU shall be interpreted in such a way that they limit the agreements, conventions and practices related to mutual assistance and mutual cooperation that are already in force between the Parties, as well as, the internal and regional legislation shall not be limited by this instrument.

#### ARTICLE 4 SCOPE OF GENERAL ASSISTANCE

This MoU is interpreted and executed in accordance with the national laws of each Party and is not intended to create any obligation or legal liability under international laws for their respective countries.

1. This MoU shall be carried out within the framework of the respective laws and regulations of the two countries and subject to the availability of funds and appropriate personnel from the Parties.
2. The customs authorities, on their own initiative or by written request or other means of communication accepted by the Parties, must provide information that helps the application of customs legislation for the prevention and combat of fraud and customs smuggling, and the matters set forth in this MoU.
3. Upon request or on their own initiative, the customs authorities may provide



assistance, including but not limited to:

- (a) methods and techniques for the control of entry and exit of passengers, cargo clearance, customs operations, customs regimes and other foreign trade operations;
- (b) exchange of any information that facilitates and ensures the correct application of customs duties, taxes, risk indicators and others established by the Parties;
- (c) the application of new techniques implemented to prevent and combat customs fraud and smuggling.

4. The customs authorities shall cooperate in:

- (a) establishing and maintaining communication channels to facilitate a fast and secure exchange of information;
- (b) the use and testing of new equipment, application of customs procedures;
- (c) the exchange of information to assist in the detection of international illicit traffic;
- (d) the exchange of information between customs authorities, of experts knowledgeable with customs laws, project practices and procedures, and of the use of technologies and the development of technical assistance projects related to the modernization of customs, in accordance with the limits of its competence and resource;
- (e) strengthening the mutual recognition signed on the figure of the Authorized Economic Operator, especially the application of the benefits defined therein;
- (f) the creation of training activities and development of specialized skills for customs personnel; and
- (g) any other matter requiring joint consideration and action.

## ARTICLE 5

### APPLICATIONS, PROCESSING AND COMMUNICATION

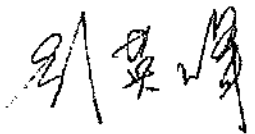
1. Requests for assistance under this MoU must be subject to the legal and administrative provisions of each administration. They shall be made in writing or electronically without limiting the way of exchanging information and shall be accompanied by any instrument considered useful for the purpose of complying with said requests, adopting all the security measures thereof and shall be processed in accordance with the legislation and rules of legal instruments at consideration of the Parties.



2. Requests for the provision of information between the Parties shall include details of the information requested by the requesting authority, which must be subject to the national legal and administrative provisions of the requested authority.
3. Communications under this MoU shall be exchanged directly between the Parties through liaison officers.
4. The requested authority must take the necessary measures to execute the request. The requested authority shall provide the information requested in accordance with its legal and administrative provisions.
5. The response to the request for cooperation and technical assistance in customs matters must be executed within a period not exceeding sixty days from the date the request was received. When the requested authority is not able to reply within said term, it shall inform the requesting authority and set a term such a request shall be completed.
6. The requests and attached documents shall be translated and submitted in the English language.

**ARTICLE 6**  
**USE AND CONFIDENTIALITY OF INFORMATION**

1. Any information received under this MoU shall be used solely by the customs authorities and solely for administrative assistance purposes under the terms set forth in this MoU.
2. Upon request, the customs authority that provided the information may, notwithstanding the provisions of Paragraph 1 in this Article, authorize its use by other authorities, subject to the terms and conditions that may be specified. Such a use shall be made in accordance with the legal and administrative provisions of the Party intending to use the information, provided that an indication of a commission of a crime is identified; however, the cases that by law require information shared under this MoU, the information may be shared under the terms and conditions established.
3. Any information received by virtue of this MoU shall be under the confidentiality and protection that the legal and administrative provisions rule over the Party receiving such information.



4. Notwithstanding the provisions in paragraph 3 herein, at request of the requested authority, the requesting authority shall handle the information received as confidential, except to the extent that the requested authority may have given its consent. The requested authority shall explain the legal reasons to justify the confidentiality request.
5. The exchange of information under this MoU shall not prevent a Party from applying its national laws on the protection of personal data.
6. The Parties shall take the necessary security measures to protect the data exchanged under this MoU, each of them being liable for the safeguarding of the information.

#### **ARTICLE 7 EXCEPTIONS**

1. In the cases in which the cooperation and technical assistance in customs matters requested under this MoU, may transgress the constitutional laws, sovereignty, public security, public policies or other substantial national interests of a Party; imply a violation of a secret industrial, commercial or professional interests; or be contrary to their national and international legal and administrative provisions to which they are subject, said cooperation and assistance shall be denied.
2. If the requesting authority is unable to comply with a similar request made by the requested authority, this fact must set forth in its request. When assistance is denied, withheld, or postponed in an ongoing process, the reasons for the decline of the denial, withholding, or postponement shall be given.
3. The requested authority may postpone assistance when the request would interfere with an ongoing investigation, prosecution or procedure. In such cases, the requested authority shall consult with the requesting authority to determine whether assistance can be provided subject to any terms or conditions that the requested authority may specify.
4. If the requested authority decides that the request is not appropriate because it is clearly disproportionate with respect to the benefit received by the requesting authority, it may refuse to provide the requested assistance.

#### **ARTICLE 8**

## COSTS

1. The Parties shall not give rise to reimbursement of the costs incurred in the cooperation and technical assistance, contemplated in this MoU, except by the expenses of translators and interpreters who are not employees of the authorities represented by the Parties.
2. If expenses of a substantial and extraordinary nature are required or necessary to execute the request, the Parties shall consult with each other 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.
3. All payments under this MoU shall be made through the Parties.
4. The costs incurred by tests in proceedings must be borne by the Parties.

## ARTICLE 9

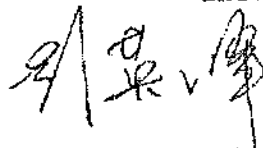
### IMPLEMENTATION OF THE MEMORANDUM OF UNDERSTANDING

1. The Parties shall notify each other of the names and email addresses of the liaison officers designated under this MoU.
2. The Parties shall:
  - (a) communicate directly, through the liaison officers designated for the exchange of information on the issues that are presented in the MoU. This communication may be made by electronic, written or other existing means.
  - (b) endeavor by mutual agreement to resolve problems or situations arising from the interpretation or application of this MoU.
3. The Parties must strengthen communication to resolve doubts due to conflicts arising from the interpretation of this MoU.

## ARTICLE 10

### VISIT OF OFFICERS

1. At the written request of the Parties, the officers duly accredited and appointed as advisors or observers by the requesting authority, with the prior authorization of the requested authority and subject to the conditions established by the latter, may, for the purposes of institutional cooperation and the provision of technical assistance in customs matters, conduct visits that allow the safe and rapid exchange of information in accordance with the



legislation and provisions of the Parties.

2. Officers of the requesting authority, during their stay in the territory of the requested authority, and to the extent that the legislation and administrative practices allow, shall enjoy the same protection granted to officials of the requested authority; however, this shall not be understood as powers to exercise within the required authority.

#### ARTICLE 11 ENTRY INTO FORCE AND TERMINATION

1. This MoU is construed and executed in accordance with the national legislation of the Parties and does not create obligations or legal responsibilities in the international arena for their respective countries.
2. This MoU will come into effect on the date of last signature and shall remain in effect indefinitely.
3. This MoU may be terminated, without liability for the Parties for any of the following reasons:
  - (a) by mutual consent; and,
  - (b) by unilateral decision of one of the Parties, if so, the interested party must notify the other Party in writing, explaining the reasons.
4. Termination shall take effect three (3) months from the day following the date on which notice is given to the other Party; however, ongoing proceedings at the time of termination shall be completed in accordance with the provisions of this MoU.
5. The provisions in the previous paragraph, in proceedings for purposes of institutional cooperation and the provision of technical assistance in customs matters that are in force, shall continue their normal course until their expected completion.

Signed in duplicate in the English language.

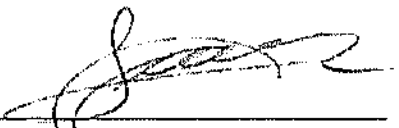




This English version being the agreed authentic text and each Party takes the responsibility for establishing translation in their own language (Chinese and Spanish).

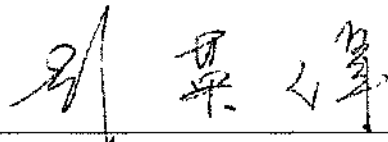
For the Superintendency of Tax  
Administration of the Republic of  
Guatemala

For the Customs Administration of  
the Ministry of Finance of the  
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