

**General Department of Customs
Ministry of Finance
Social Republic of Vietnam**

**Directorate General of Customs
Federal Administration of
Public Revenues
Argentine Republic**

**MINUTES ON CUSTOMS COOPERATION
BETWEEN
THE GENERAL DEPARTMENT OF CUSTOMS OF THE SOCIAL REPUBLIC OF
VIETNAM
AND
THE FEDERAL ADMINISTRATION OF PUBLIC REVENUES – DIRECTORATE
GENERAL OF CUSTOMS OF THE ARGENTINE REPUBLIC**

With the purpose of promoting and strengthening mutual cooperation in customs matters, on 18 November 2010 at Buenos Aires, the Ministry of Finance of Social Republic of Vietnam and the Federal Administration of Public Revenues of the Argentine Republic (hereinafter referred to as the Parties) have meeting on Customs cooperation and agree as follows:

1. Both Parties consider important to deepen and broaden cooperation with the aim to promote trade exchange and to strengthen mutual cooperation in the fight against economic and financial illicit that causes tax damage to each Party, with particular emphasis on the fight against smuggling and tax and customs fraud.

2. Considering that the importance of the accurate assessment of Customs duties and other taxes collected on imports and exports and their proper application lead to substantial benefits for both countries within a framework of fluid bilateral coordination.

3. Recognizing that the international exchange of information is a component of the effective risk management, the Parties undertake to take steps to broaden the scope of cooperation and improve the communication processes with the flexibility necessary to achieve good results.

4. Consequently, both Parties undertake to analyse the convenience of subscribing an Agreement on Exchange of Customs Information in order to facilitate mutual support for both administrations.

5. To ensure the implementation of this Minutes and to facilitate mutual exchanges, the Parties appointed the respective institutions of contact, which are as follows:

From General Department of Customs of Vietnam:

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This Minutes on Customs cooperation signed at Buenos Aires in two English copies with the same legal status.

**On behalf of General Department of Customs
Social Republic of Vietnam
Deputy General**

**On behalf of the Federal Administration of
Public Revenues of the Argentine Republic
Director General of Customs**



Nguyen Van Can



María Siomara Ayerán

MEMORANDO DE ENTENDIMIENTO N° 05/10 (AFIP)