

MEMORANDUM
OF UNDERSTANDING
BETWEEN
THE FEDERAL ADMINISTRATION OF PUBLIC REVENUES OF THE
ARGENTINE REPUBLIC
AND
THE CUSTOMS DEPARTMENT
OF THE KINGDOM OF THAILAND
CONCERNING COOPERATION AND
MUTUAL ASSISTANCE IN CUSTOMS MATTERS

The Federal Administration of Public Revenues of The Argentine Republic and Customs Department of the Kingdom of Thailand (hereinafter referred to as “the Parties”),

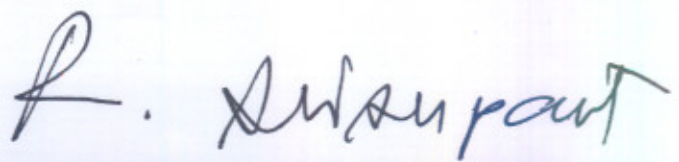
CONSIDERING the importance of cooperation between the Parties, in order to prevent breaches of Customs legislation of the Parties and for protection of the economic, fiscal, social and commercial interests of their respective countries including assurance of appropriate and efficient Customs duty collection,

HEREBY EXPRESS their intention to pursue and promote cooperation under the following terms:

1. The Parties will cooperate in providing mutual assistance in accordance with the laws and regulations of their respective countries. All requests for assistance will be carried out within the legal authorities of the requested Party while accurately accomplishing the goals of this Memorandum of Understanding (hereinafter referred to as “MoU”). To this end, they undertake to:

- 1.1 cooperate in the research, development and evaluation of new Customs procedures, and in the training and exchange of personnel or technical assistance;
- 1.2 provide Customs information upon request including the exchange of technical information in the area of Customs laws and regulations;
- 1.3 collaborate in simplifying and harmonizing Customs procedures;



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1.4 cooperate in prevention, suppression, and investigation of Customs law offences, including smuggling and other methods of evasion of Customs duties, to ensure that Customs legislation is properly implemented.

2. Requests by either Party pursuant to this MoU will be made in writing in English and will be accompanied by any required documents. In urgent cases, verbal requests may be accepted. However, in such cases they must be confirmed in writing without delay.

3. Request may be refused in whole or in part by the requested Party, by indicating the reason among the following options:

3.1 the request involves monetary or tax regulations other than the regulations concerning Customs duties;

3.2 the request infringes upon confidential information of an industrial, commercial or professional nature of the requested Party;

3.3 execution of the request infringes upon sovereignty, security, public order or other essential interests of the requested Party.

4. All information, including documents and other communications, received by either Party under the MoU shall be treated as confidential and be granted protection equivalent to that which the receiving Party affords, under its relevant laws and regulations, to its own documentation of the same type. The Parties undertake not to use or disclose such information for purposes other than those specified in the MoU, except to the extent that the information may be required to be disclosed in the context of judicial proceedings, the use or disclosure is required or authorized by law, or with the written consent of the requested Party.

5. Expenses incurred by the requested Party in carrying out a request for assistance under this MoU will be borne by that Party. Expenses arising from the technical cooperation referred to in paragraph 1 of this MoU will be subject to special arrangements by the Parties.

6. Implementation of this MoU will be carried out directly by the Parties. Implementing arrangement setting forth the details and procedures of specific cooperative activities

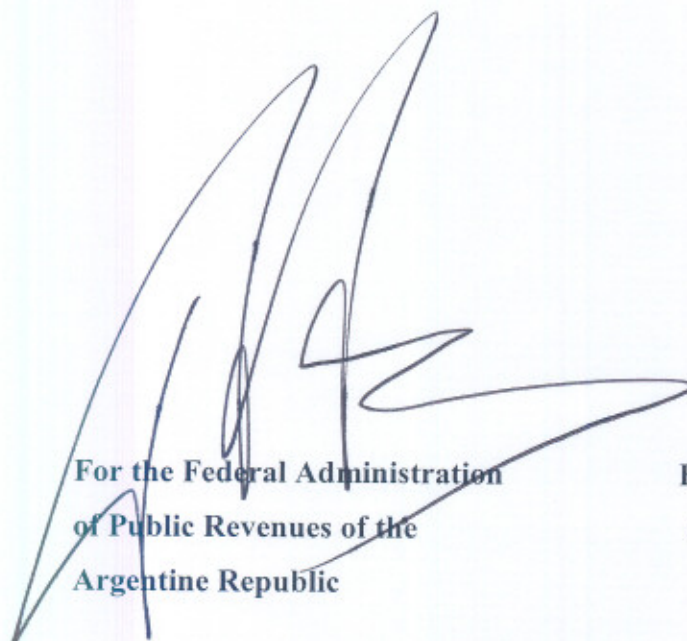
under this MoU may be concluded between the Parties. The Parties will endeavor by mutual accord to resolve any problem or doubt arising from the interpretation or application of this MoU.

7. This MoU does not intend to create legally binding obligations under international law or supersede domestic laws of the Parties.


8. This MoU will enter into force thirty (30) days after the date of its signature and may be revised by mutual written consent of the Parties thereafter.

9. The Parties mutually consent to review the MoU on written request of any of the Parties. Either Party may, at any time, notify other Party in writing of its intention to terminate this MoU. This MoU will terminate three (3) months following the date of the other Party's receipt of the notice of termination. Ongoing proceedings under this MoU at the time of denunciation shall be completed in accordance with the provisions set forth herein.

DONE at Buenos Aires on 10th March 2014, in duplicate, in the English language.



**For the Federal Administration
of Public Revenues of the
Argentine Republic**



**For the Customs Department
of the Kingdom of Thailand**