

AGREEMENT

BETWEEN

THE GOVERNMENT OF THE STATE OF ISRAEL

AND

THE GOVERNMENT OF THE ORIENTAL REPUBLIC OF URUGUAY

ON MUTUAL ASSISTANCE IN CUSTOMS MATTERS

The Government of the State of Israel and the Government of the Oriental Republic of Uruguay, (hereinafter referred to as the "Parties");

Considering that offenses against the customs laws are prejudicial to the security and public health, as well as the economic, fiscal and commercial interests of their respective States;

Considering the importance of assuring the accurate assessment of customs duties and other taxes on the importation and exportation of goods, the correct determination of the classification, value and origin of such goods, as well as the proper implementation of measures of prohibition, restriction and control;

Considering that illicit trafficking in narcotic drugs and psychotropic substances constitutes a danger to public health and to society;

Recognizing the need for international cooperation in matters related to the administration and enforcement of the customs laws;

Convinced that action against customs offenses can be made more effective by cooperation between their Customs Authorities;

Having regard to the Recommendation of the Customs Cooperation Council on Mutual Administrative Assistance of December 5, 1953;

Have agreed as follows:

Article 1

DEFINITIONS

For the purposes of the present Agreement;

1. "Customs Authorities" shall mean, in the State of Israel, the Customs Directorate of the Israel Tax Authority of the Ministry of Finance and for the Oriental Republic of Uruguay the National Customs Directorate;

2. "Customs laws" shall mean such laws and regulations in force in the customs territories of the Parties, concerning the importation, exportation, and transit of goods, as they relate, *inter alia*, to customs duties, charges and other taxes or to prohibitions, restrictions and other controls in respect of the movement of goods across national boundaries;

3. "Controlled delivery" shall mean the technique of allowing illicit consignments which contain or are suspected of containing, narcotic drugs, psychotropic substances, or substances substituted for them, or other goods as agreed upon by the Customs Authorities, to pass out of, through, or into the customs territories of the Parties, with the knowledge and under the supervision of the competent authorities, with a view to investigating offenses and identifying persons involved in the commission thereof;

4. "Information" shall mean, inter-alia, reports, records, documents and documentation, whether computerized or not, as well as certified copies thereof;

5. "Offense" shall mean any violation of the customs laws as well as any attempted violation thereof;

6. "Person" shall mean a natural person or a legal entity;

7. "Requesting Customs Authority" shall mean the Customs Authority that makes a request for assistance under this Agreement or that receives such assistance on a Customs Authority's own initiative;

8. "Requested Customs Authority" shall mean the Customs Authority that receives a request for assistance under this Agreement or that provides such assistance on its own initiative.

Article 2

SCOPE OF AGREEMENT

1. The Parties shall provide each other assistance in order to insure the proper application of the customs laws, the accurate assessment of customs duties and other taxes on the importation and exportation of goods and the correct determination of the classification, value and origin of such goods.

2. The Parties shall also assist each other in the prevention, investigation, combating and prosecution of customs offenses.

3. Assistance shall be provided by the Customs Authorities of the Parties within the framework of this Agreement and in accordance with the domestic law of the requested Party.

4. The provisions of this Agreement are intended solely to provide for mutual assistance in customs matters between the Parties. They shall in no way give rise to a right on the part of any private person or legal entity to obtain, suppress or exclude any evidence, or to impede the execution of a request.

5. Assistance pursuant to this Agreement shall not include the arrest or detention of persons nor the collection or forced collection of customs duties, other taxes, fines, or other monies.

Article 3

SPECIAL INSTANCES OF ASSISTANCE

1. Upon request and in accordance with the domestic law of the requested Party, the Customs Authorities shall inform each other whether goods exported from or imported into the customs territory of one Party have been lawfully imported into or exported from the customs territory of the other Party. This information shall, upon request, contain the customs procedure used for clearing the goods.

2. To the extent of its competence and in accordance with the domestic law of the requested Party, the requested Customs Authority, either upon request or on its own initiative, subject to the subsequent written approval of the requesting Customs Authority, shall exercise special surveillance over:

   a) means of transportation suspected of being used in the commission of offenses in the customs territory of the requesting Party;

   b) goods designated by the requesting Customs Authority as being the subject of an extensive illegal trade destined for the customs territory of the requesting Party;

   c) particular persons known to be or suspected of being engaged in the commission of an offense in the customs territory of the requesting Party.

   d) particular places where stocks of goods have been built up, giving reason to assume that they are to be used for illegal importation into the customs territory of the requesting Party.

3. The Customs Authorities of the Parties shall, in accordance with the domestic law of the requested Party, furnish each other any necessary information likely to be of use to the requesting Customs Authority, regarding acts related to offenses that have been committed or are expected to be committed within the customs territory of the other Party. In cases which could involve narcotic drugs and psychotropic substances or which could cause substantial damage to the economy, public health, security or any other vital interest of the other Party, such information shall be supplied, whenever possible, without being requested.

Article 4

PROFESSIONAL AND TECHNICAL COOPERATION AND ASSISTANCE

1. The Customs Authorities of the Parties, on their own initiative or upon request, shall provide each other with information regarding:

   a) enforcement actions that might be useful in preventing offenses and, in particular, special means of combating offenses;

b) new methods used in committing offenses;

c) observations and findings resulting from the successful application of new enforcement aids and techniques;

d) techniques and improved methods of processing passengers and cargo; and

e) information on their respective customs laws.

2. The Parties, through their respective Customs Authorities, shall seek to cooperate in, inter-alia:

a) initiating, developing or improving specific training programs for their personnel;

b) establishing and maintaining channels of communication between their Customs Authorities to facilitate the secure and rapid exchange of information;

c) facilitating effective coordination between their Customs Authorities including the exchange of personnel, experts and the posting of liaison officers;

d) the consideration and testing of new equipment and procedures;

e) the simplification and harmonization of their respective customs procedures; and

f) any other general administrative matters that may, from time to time, require their joint action.

Article 5

COMMUNICATION OF REQUESTS

1. Requests pursuant to the present Agreement shall be made in writing. Documents that may be of help in the execution of such requests shall, when available, accompany them. When required, because of the urgency of the situation, oral requests may also be accepted, but they shall be promptly confirmed in writing.

2. Requests pursuant to Paragraph 1 of this Article shall include the following information:

a) the authority making the request;

b) the nature of the proceedings;

c) the assistance sought, the object of and the reason for the request;

d) the names and addresses of the parties involved in the request, if known;

e) a brief description of the matter under consideration and the legal elements involved; and

f) the connection between the assistance sought and the matter to which it relates.

3. All requests shall be submitted in the English language.

4. If a request does not meet the formal requirements as per paragraph 2 of this Article, its correction or completion may be requested. This need not delay the taking of precautionary measures that must be taken immediately.

5. Assistance shall be carried out by direct communication between the respective Customs Authorities.

Article 6

EXECUTION OF REQUESTS

1. The requested Customs Authority shall take all reasonable measures to execute a request within a reasonable amount of time and, if necessary, shall initiate any measure necessary for the carrying out thereof.

2. If the requested Customs Authority does not have the information requested, it shall take any necessary measures to obtain such information. If necessary, the requested Customs Authority may be assisted by another competent authority of the requested Party in providing the assistance. However, answers to requests shall be conveyed solely by the requested Customs Authority.

3. In cases where the requested Customs Authority is not the appropriate authority to comply with a request, it shall either promptly transmit the request to the appropriate authority, which shall act upon the request according to its powers under the domestic law of the requested Party, or advise the requesting Customs Authority of the appropriate procedure to be followed regarding such a request.

4. The Customs Authority of either Party shall, upon the request of the Customs Authority of the other Party, conduct any necessary investigation, including the questioning of experts and witnesses or persons suspected of having committed an offense, and undertake verifications, inspections and fact-finding inquiries in connection with the matters referred to in this Agreement. The results of such investigations, verifications, inspections and fact-finding inquiries shall be communicated as soon as possible to the requesting Customs Authority.

5. a) Upon request, and under any terms and conditions it may set, the requested Customs Authority may allow officials of the requesting Customs Authority to be present in the territory of the requested Party, when its officials are investigating offenses which are of concern to the latter, including allowing their presence at investigations.

b) The presence of officials of the requesting Customs Authority in the territory of the requested Party shall be solely in an advisory capacity. Nothing in sub-paragraph a), above shall be construed to allow them to exercise any legal or investigative power granted to customs officials of the requested Customs Authority under the domestic law of the requested Party.

6. When officials of the requesting Customs Authority are present in the territory of the requested Party pursuant to this Agreement, they must be able, at all times, to furnish proof of their identity and shall be responsible for any offenses they might commit.

7. Officials of the requesting Customs Authority, authorized to investigate offenses against customs laws, may ask that officials of the requested Customs Authority examine any relevant information, including books, registers and other documents or data-media, and supply copies thereof or provide any other information relating to the offense.

8. The requesting Customs Authority shall, if it so requests, be advised of the time and place of the action to be taken in response to a request so that such action may be coordinated.

Article 7

FILES, DOCUMENTS AND WITNESSES

1. The Customs Authorities of the Parties shall, upon request and in accordance with the domestic law of the requested Party, provide information relating to the transportation and shipment of goods showing the value, origin, disposition and destination of those goods.

2. Upon specific written request, copies of information and other materials provided pursuant to this Agreement shall be appropriately authenticated. Originals of such information and other materials shall only be requested in cases wherein copies would be insufficient.

3. The provision of the originals of information and other materials pursuant to this Agreement shall not affect the rights of the requested Customs Authority nor of third parties thereto. Such originals shall be returned as soon as possible. Upon request, originals necessary for adjudicative or similar purposes shall be returned without delay.

4. The requested Customs Authority shall supply, together with the information provided, all necessary instructions for its interpretation or utilization.

5. Upon request of the Customs Authority of one Party, the Customs Authority of the other Party shall authorize its officials, if such officials so consent, to appear as witnesses in judicial or administrative proceedings in the territory of the requesting Party, and to produce such files, documents, or other materials, or authenticated copies thereof, as may be considered essential for the proceedings.

Such a request shall include the date and type of the proceeding, the names of the parties involved, and the capacity in which the official is to appear.

Article 8

SERVICE OF DOCUMENTS

1. Upon request, the requested Customs Authority shall, in accordance with the domestic law of the requested Party, take all necessary measures in order to serve all documents and to notify all decisions falling within the scope of this Agreement to an addressee residing or established in its territory.

2. The requested Customs Authority shall, to the extent possible, return a proof of service or notification in the manner specified in the request. If this is not possible or if the request cannot be carried out in the manner specified, the requesting Customs Authority shall be so informed and shall be advised of the reasons thereof.

Article 9

CONTROLLED DELIVERY

1. The Customs Authorities shall take the necessary measures, within their capacity and in accordance with the domestic law of the Parties, including, whenever necessary, the approval of and coordination with the relevant competent authorities, to allow for the appropriate use of controlled delivery at the international level for the purpose of identifying persons involved in the illicit trafficking in narcotic drugs and psychotropic substances or in other goods, as the case may be, and taking legal action against them.

2. Decisions to use controlled delivery shall be made on a case-by-case basis and, where necessary, in accordance with any arrangements or agreements which may have been reached concerning a particular case. The Customs Authorities may, if necessary, and provided it is in conformity with the domestic law of the Parties, take into account financial arrangements and understandings reached.

3. Illicit consignments, whose controlled delivery is agreed to may, by mutual consent of the competent authorities, be intercepted and allowed to continue with the narcotic drugs and psychotropic substances, or other goods, as the case may be, intact or removed or replaced in whole or in part, according the procedures and actions decided by the competent authority.

Article 10

EXEMPTIONS FROM ASSISTANCE

1. In cases where the requested Party is of the opinion that the provision of assistance under this Agreement would infringe upon its sovereignty, security, public policy, or any other substantive national interest, or involve the violation of a commercial, industrial, or professional secret, assistance may be refused or compliance may be conditioned upon the satisfaction of certain conditions or requirements.

2. In the event that a request is refused or cannot be complied with in full or in part, the requesting Customs Authority shall be promptly notified of the fact and informed of the reasons thereof.

3. If the requesting Customs Authority requests assistance which it, itself, would not be able to provide, it shall draw attention to that fact in the request. Compliance with such a request shall then be within the discretion of the requested Customs Authority.

4. Assistance may be postponed by the requested Customs Authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested Customs Authority shall consult with requesting Customs Authority to determine if assistance can be given subject to such terms or conditions as the requested Customs Authority may require.

Article 11

CONFIDENTIALITY

1. Information and other communications received pursuant to this Agreement shall be used only for the purposes specified therein, except in cases where the requested Customs Authority has authorized in writing their use for other purposes.

2. Any information or other communications received by the Customs Authority of either Party, pursuant to this Agreement, shall be treated as confidential and shall not be communicated to any person or entity outside the requesting Customs Authority that received them, except as provided for in this Agreement.

3. Information and other communications received pursuant to this Agreement may be used in investigations and in judicial and administrative proceedings in accordance with the domestic laws of the Parties.

4. The provisions of Paragraph 2 of this Article shall not apply to cases concerning offenses relating to narcotic drugs and psychotropic substances. Such information may be communicated to other authorities in the requesting Party directly involved in combating illicit drug traffic. In addition, information on offenses relating to the public health, public security or environmental protection of the Party whose Customs Authority received the information may be conveyed to the competent governmental authorities which deal with such matters.

Such information shall be treated as confidential and shall enjoy any and all protection afforded to similar information under the laws of confidentiality and secrecy as provided for in the domestic law of the Party whose Customs Authority received them.

5. The requesting Customs Authority shall not use evidence or information obtained under this Agreement for purposes other than those stated in the request without the prior written consent of the requested Customs Authority.

Article 12

COSTS

1. The Customs Authorities of the Parties shall normally waive all claims for the reimbursement of costs incurred in the execution of this Agreement, with the exception of expenses for witnesses, fees of experts and the cost of interpreters other than government employees.

2. If expenses of a substantial and extraordinary nature are, or will, be required to execute a request, the Customs Authorities of the Parties shall consult to determine the terms and conditions under which the request will be carried out, as well as the manner in which the costs shall be borne.

Article 13

TERRITORIAL APPLICABILITY

This Agreement shall apply to the Customs territories of the Parties.

Article 14

IMPLEMENTATION OF THE AGREEMENT

The Customs Authorities shall be responsible for the implementation of this Agreement. They shall, inter-alia;

a) communicate directly for the purpose of dealing with matters arising out of this Agreement;

b) after consultation, if necessary, issue any administrative directives or agreed upon procedures for the implementation of this Agreement;

c) endeavor by mutual accord to resolve any problems or doubts arising from the application of this Agreement or any other customs matter which may arise between them;

d) agree to meet, if one of them so requests, in order to discuss the application of this Agreement or to discuss any other customs matters arising out of the relationship between them; and

e) arrange for their investigation departments to be in direct contact with one another.

Article 15

SETTLEMENT OF DISPUTES

1. All disputes arising from the interpretation and application of the provisions of this Agreement shall be settled through direct consultations between the Customs Authorities.

2. Disputes that can not be resolved by the Customs Authorities shall be settled through diplomatic channels.

Article 16

ENTRY INTO FORCE, AMENDMENT AND TERMINATION

1. Each Party shall notify the other Party in writing through diplomatic channels of the completion of its internal legal procedures required for the entry into force of this Agreement. This Agreement shall enter into force thirty (30) days from the date of the latter notification.

2. This Agreement may be amended or modified by mutual consent, in writing. Any amendment or modification of this Agreement shall follow the same procedure as its entry into force.

3. The Parties agree to meet in order to consider the necessity for a review of this Agreement upon the request of one of them.

4. Either Party may terminate this Agreement at any given time. The termination shall take effect six (6) months from the date on which either Party shall have given written notice of termination through diplomatic channels to the other. Ongoing proceedings at the time of termination shall nevertheless be completed according to the provisions of this Agreement.

5. The termination of this Agreement, shall not affect the confidentiality provisions as they refer to any information obtained within the framework of this Agreement.

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

Done at Jerusalem on the 1 day of December 2016, which corresponds to the 1 day of Kislev 5777 in duplicate in the Hebrew, Spanish, and English languages, all texts being equally authentic. In case of divergence of interpretation, the English text shall prevail.

FOR THE GOVERNMENT OF THE STATE OF ISRAEL

FOR THE GOVERNMENT OF THE ORIENTAL REPUBLICOF URUGUAY

Israel