

**AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF
THE PHILIPPINES AND THE GOVERNMENT OF THE STATE OF
ISRAEL ON MUTUAL ASSISTANCE IN CUSTOMS MATTERS**

The Government of the Republic of the Philippines and the Government of the State of Israel (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 countries;

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 purpose of the present Agreement:

1. "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 international boundaries.
2. "Customs Authorities" shall mean, in the State of Israel, the Customs Directorate of the Israel Tax Authority of the Ministry of Finance, and in the Republic of the Philippines, the Bureau of Customs, Department of Finance.

3. "Offense" shall mean any violation of the customs laws as well as any attempted violation thereof.
4. "Requesting Customs Authority" shall mean the Customs Authority that makes a request for assistance under this Agreement or that received such assistance on a Customs Authority's own initiative.
5. "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.
6. "Information" shall mean, inter-alia, reports, records, documents and documentation, whether computerized or not, as well as certified copies thereof.
7. "Controlled delivery" shall mean that 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.
8. "Person" shall mean a natural person or a legal entity.

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 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 offenses.
3. Assistance under this Agreement shall be provided by the Customs Authorities of the Parties.
4. Assistance under this Agreement shall be provided in accordance with the domestic law of the requested Party.
5. 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.

6. 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 INSTANCE 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 procedures 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 and 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 on the customs territory of the requesting Party;
3. 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.
4. 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 improve 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 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. The ordering of precautionary measures need not be affected thereby.
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 official or judicial 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 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.