

**No. 55624\***

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**South Africa  
and  
Uruguay**

**Agreement between the Government of the Republic of South Africa and the Government of the Oriental Republic of Uruguay regarding mutual assistance between their customs administrations. Pretoria, 2 August 2017, and Montevideo, 16 August 2017**

**Entry into force:** *1 September 2018, in accordance with article 21*

**Authentic texts:** *English and Spanish*

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**Afrique du Sud  
et  
Uruguay**

**Accord entre le Gouvernement de la République sud-africaine et le Gouvernement de la République orientale de l'Uruguay relatif à l'assistance mutuelle entre leurs administrations douanières. Pretoria, 2 août 2017, et Montevideo, 16 août 2017**

**Entrée en vigueur :** *1<sup>er</sup> septembre 2018, conformément à l'article 21*

**Textes authentiques :** *anglais et espagnol*

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *Afrique du Sud, 25 janvier 2019*

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**AGREEMENT**  
**BETWEEN**  
**THE GOVERNMENT OF THE**  
**REPUBLIC OF SOUTH AFRICA**  
**AND**  
**THE GOVERNMENT OF THE**  
**ORIENTAL REPUBLIC OF URUGUAY**  
**REGARDING MUTUAL ASSISTANCE**  
**BETWEEN THEIR CUSTOMS**  
**ADMINISTRATIONS**

**PREAMBLE**

The Government of the Republic of South Africa and the Government of the Oriental Republic of Uruguay (hereinafter jointly referred to as the “Parties” and in the singular as a “Party”);

**CONSIDERING** the importance of ensuring the accurate assessment of customs duties, taxes and other charges collected on the importation or exportation of goods and a proper implementation of provisions of prohibition, restriction and control;

**CONSIDERING** that offenses against customs law is detrimental to the economic, fiscal and social interests of their respective countries;

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

**RECOGNISING** the increased global concern for the security and facilitation of the international trade supply chain and the Customs Co-operation Council’s Resolution of June 2002 to that effect;

**RECOGNISING** the need for international co-operation in matters related to the application and enforcement of their customs law;

**CONVINCED** that efforts to prevent the contravention of customs law and to achieve greater accuracy in the collection of customs duties would be made more effective by close co-operation between their customs administrations;

**HAVING REGARD** to international Conventions containing prohibitions, restrictions and measures of control in respect of specific goods;

**HAVING** regard to the Recommendation on Mutual Administrative Assistance and the Declaration on the Improvement of Customs Co-operation and Mutual Administrative Assistance (the Cyprus Declaration), adopted in December 1953 and June 2000, respectively, by the Customs Co-operation Council, now known as the World Customs Organization;

**HEREBY AGREE AS FOLLOWS:**

## **ARTICLE 1**

### **DEFINITIONS**

For the purposes of this Agreement, unless the context otherwise requires:

- (a) “Customs Administration” means, For the Government of the Republic of South Africa, the South African Revenue Service and for the Government of the Oriental Republic of Uruguay, the National Customs Directorate;
- (b) “Customs law” means all the legal and administrative provisions applicable or enforceable by the customs administrations in connection with the importation, exportation, transshipment, transit, storage, and movement of goods, including:
  - (i) the collection, guaranteeing or repayment of duties, taxes and other charges;
  - (ii) action in relation to measures of prohibition, restriction or control;
  - (iii) action in relation to illegal trafficking in narcotic drugs and psychotropic substances;
- (c) “Customs offence” means any violation or attempted violation of customs law;
- (d) “Information” means any data, whether or not processed or analysed, any documents, reports, and other communications in any format, including electronic, or certified or authenticated copies thereof;
- (e) “International trade supply chain” shall mean all processes involved in the cross-border movement of goods from the place of origin to the place of final destination;
- (f) “Official” means any customs officer or other government agent designated by either customs administration;
- (g) “Person” means both natural and legal persons;
- (h) “Requested administration” means the customs administration from which assistance is requested;
- (i) “Requested Party” means the Party whose customs administration is requested to provide assistance;
- (j) “Requesting Administration” means the customs administration which requests assistance; and
- (k) “Requesting Party” means the Party whose customs administration requests assistance.

## **ARTICLE 2**

### **SCOPE OF THE AGREEMENT**

1. The Parties shall, through their Customs Administrations and in accordance with the provisions set out in this Agreement, afford each other mutual assistance:
  - (a) to ensure that the customs law in force in their respective territories is properly observed;
  - (b) to prevent, investigate and combat customs offences;
  - (c) in cases concerning the delivery of documents regarding the application of customs law;
  - (d) to facilitate the simplification and harmonisation of their customs procedures; and
  - (e) to ensure the security of the international trade supply chain.
2. Assistance within the framework of the Agreement shall be rendered in accordance with the domestic law and administrative provisions in force in the country of the requested Party and within the competence and available resources of its customs administration.
3. The Agreement shall not provide for the recovery in the territory of the requested Party of customs duties, taxes and any other charges incurred in the territory of the requesting Party.
4. The Agreement is intended solely for mutual assistance between the Parties. The provisions of the Agreement shall not give rise to a right on the part of any private person to obtain, suppress or exclude any evidence or to impede the execution of a request.

## **ARTICLE 3**

### **COMMUNICATION OF INFORMATION**

1. Each Customs Administration shall supply to the other, either on request or on its own initiative, all available information that may help to ensure proper application of customs law and the prevention, investigation and combating of customs offences relating to the:
  - (a) recovery, by the customs administrations, of customs rights and duties as well as the correct determination of customs value of the goods and their tariff classification;
  - (b) application of the rules concerning the origin of goods; and