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**Israel  
and  
Uruguay**

**Agreement between the Government of the State of Israel and the Government of the Oriental Republic of Uruguay on mutual assistance in customs matters. Jerusalem, 1 December 2016**

**Entry into force:** *26 April 2018, in accordance with article 16*

**Authentic texts:** *English, Hebrew and Spanish*

**Registration with the Secretariat of the United Nations:** *Israel, 21 February 2019*

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**Israël  
et  
Uruguay**

**Accord entre le Gouvernement de l'État d'Israël et le Gouvernement de la République orientale de l'Uruguay relatif à l'assistance mutuelle en matière douanière. Jérusalem, 1<sup>er</sup> décembre 2016**

**Entrée en vigueur :** *26 avril 2018, conformément à l'article 16*

**Textes authentiques :** *anglais, hébreu et espagnol*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**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 I

#### **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;