

**Memorandum of Understanding**  
**between Customs Service of Taiwan**  
**and**  
**Customs Service of the Republic of Poland**  
**for Combat of Customs Fraud**

Customs Service of Taiwan and Customs Service of the Republic of Poland, hereinafter referred to as “the Parties”;

Considering that offences against Customs law are prejudicial to the Parties’ economic, commercial, fiscal, social, health, and cultural interests;

Recognizing the need for international cooperation in matters related to the application and enforcement of Customs law;

Acknowledging the importance to increase effectiveness of combating smuggling and other customs offences by the creation of practical cooperation between enforcement structures of the Parties;

Have reached the following understanding:

**I. General provisions**

The Memorandum of Understanding represents an administrative and cooperative commitment by both sides. All activities of each party and its designated implementing agents under this Memorandum of Understanding should be carried out in accordance with the laws and regulations of its territory and applicable international agreements.

**II. Organizational aspects of cooperation**

The Parties shall prepare the list of persons authorized to contact each other for enforcement matters. The Parties shall inform each other immediately about any changes of the contact persons, their tasks and the range of liability.

**III. Cooperation in the prevention of customs offences**

The Parties will share anticipating, urgent information on smuggling and other frauds, for the proper application of Customs law and for the prevention, investigation and combating of customs offences and to ensure the security of the international trade supply chain.

**IV. Cooperation in other customs matters of mutual concern**

1. The Parties will endeavor to establish simplified control procedures for reliable operators in Polish and Taiwanese ports.
2. The Parties will cooperate and share experience in the following matters:
  - (1) IPR border enforcement measures;
  - (2) detector dog training;
  - (3) AEO systems and the risk management applied; and
  - (4) RFID e-seal application.

**V. Cooperation in combating international terrorism**

The authorized persons mentioned above will share urgent information concerning illegal import, export and transit of goods when the information indicates the participation of terrorist organizations.

**VI. Data protection**

The exchange of information between both Customs Services does not infringe national and European Union's regulations on data protection. Any information received under this Memorandum of Understanding shall not be transferred to other agencies or be used for other purposes than specified in this Memorandum. This article will remain in effect between Customs Service of Taiwan and Customs Service of the Republic of Poland notwithstanding the termination of this Memorandum of Understanding.

**VII. Date of entry into force, modification, and duration**

1. This Memorandum of Understanding may be modified in writing by the Parties' mutual consent. Any such modification may take effect upon signature by the Parties.
2. If either Party wishes to terminate its cooperation under this Memorandum of Understanding, it should endeavor to provide at least 90 days' advance written notice to the other Party.
3. This Memorandum of Understanding will come into effect on the date of signature.

**VIII. Contact point for Taiwan Customs Service is:**

**Department of Investigation, Customs Administration**

Tel: 8862-2550-7523, 8862-2554-6555

Fax: 8862-2550-8036

E-mail: [iis@customs.gov.tw](mailto:iis@customs.gov.tw)

**Contact points for Customs Service of the Republic of Poland are:**

**Customs Department**

Tel: +4822 694 5005; Fax: +4822 694 4303

E-mail: [Sekretariat.PC@mf.gov.pl](mailto:Sekretariat.PC@mf.gov.pl)

**Customs Control, Tax Inspection and Gambling Control Department**

Tel: +4822 694 3850

Fax: +4822 694 3327

E-mail: [Sekretariat.CP@mf.gov.pl](mailto:Sekretariat.CP@mf.gov.pl)

- IX.** This Memorandum of Understanding will supersede the “Memorandum of Understanding between Customs Service of Taiwan and Customs Service of the Republic of Poland for Combat of Customs Fraud” signed on July 22<sup>nd</sup>, 2009.

IN WITNESS WHEREOF the undersigned, being duly authorized, have signed this Memorandum of Understanding.

Done in duplicate at Warsaw on September 24th, 2015 in the English language.



-----  
Ping Jao  
Director General  
Customs Administration  
Ministry of Finance, Taiwan



-----  
Jacek Kapica  
Undersecretary of State  
Director General of Customs Service  
Ministry of Finance, Republic of Poland