

AGREEMENT

BETWEEN

**THE GOVERNMENT OF GEORGIA
AND
THE GOVERNMENT OF THE ISLAMIC REPUBLIC
OF IRAN**

**ON MUTUAL ADMINISTRATIVE ASSISTANCE
IN CUSTOMS MATTERS**

The Government of Georgia

and the Government of the Islamic Republic of Iran,

hereinafter referred to as the Contracting Parties,

RECOGNIZING the need for international co-operation in matters related to the application and enforcement of their Customs laws;

CONVINCED that action against Customs offences can be made more effective by close co-operation between their relevant authorities based on mutually agreed legal provisions;

CONSIDERING the importance of the accurate assessment of Customs duties and other taxes and of ensuring proper enforcement by their relevant authorities of prohibition, restriction and measures of control in respect of specific goods;

CONSIDERING that offences against Customs law are prejudicial to their security and economic, commercial, fiscal, social, health, and cultural interests;

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 respectively in December 1953 and July 2000 by the Customs Co-operation Council, now known as the World Customs Organization;

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

HAVING REGARD ALSO TO the United Nations Universal Declaration of Human Rights of 1948,

have agreed as follows :

Chapter I Definitions

Article 1

For the purposes of this Agreement :

- a) "Customs administration" shall mean :
for the Government of Georgia: Customs Department of the Ministry of Finance;
for the Government of the Islamic Republic of Iran : the Iran Customs Administration;
- b) "Competent Authority" shall mean:
for the Government of Georgia: the Customs Department of the Ministry of Finance; the Finance Police of the Ministry of Finance and the Ministry of Internal Affairs;
for the Government of the Islamic Republic of Iran : the Iran Customs Administration;
- c) "Customs claim" shall mean any amount of customs duties and taxes to which this Agreement applies and of increases, surcharges, overdue payments, interests, costs and other charges pertaining to the said duties and taxes that cannot be collected in one of the Contracting Parties;
- d) "Customs law" shall mean any legal and administrative provisions applicable or enforceable by either Competent Authorities in connection with the importation, exportation, transshipment, transit, storage, and movement of goods, including legal and administrative provisions relating to measures of prohibition, restriction and control;
- e) "Customs offence" shall mean any violation or attempted violation of Customs law;
- f) "information" shall mean any data, whether or not processed or analysed, and documents, reports, and other communications in any format, including electronic, or certified or authenticated copies thereof;
- g) "official" shall mean any Customs officer or other government agent designated by either Contracting Parties;
- h) "person" shall mean both natural and legal persons, unless the context otherwise requires;

i) "personal data" shall mean any data concerning an identified or identifiable natural person;

j) "requesting Customs administration" shall mean the Customs administration which requests assistance;

k) "requested Customs administration" shall mean the Customs administration from which assistance is requested;

l) "requesting Contracting Party" shall mean the Contracting Party whose Customs administration requests assistance;

m) "requested Contracting Party" shall mean the Contracting Party whose Customs administration is requested to provide assistance;

n) "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.

Chapter II Scope of the Agreement

Article 2

1. The Contracting Parties shall through their Competent Authorities, provide each other with administrative assistance under the terms set out in this Agreement, for the proper application of Customs law and for the prevention, investigation and combating of Customs offences and to ensure the security of the trade supply chain.

2. Any assistance under this Agreement by either Contracting Party shall be provided in accordance with its domestic legislation and within the limits of their Competent Authorities competence and available resources.

3. This Agreement covers mutual administrative assistance between the Contracting Parties and is not intended to have an impact on mutual legal assistance agreements between them. If mutual assistance is to be afforded by other authorities of the requested Contracting Party, the requested Customs administration or in the case of Georgia also other Competent Authorities, shall indicate those authorities and where known the relevant agreement or arrangement applicable.

4. In the case of Georgia if any issue or any provision considered by this Agreement is not within the competence of the Customs Department of the Ministry of Finance it shall endeavour to initiate co-operation with other national Competent Authorities: the Finance Police of the Ministry of

Finance and the Ministry of Internal Affairs which do have such competence or it shall transfer the case to either of them.

5. The provisions of this Agreement shall not give rise to a right on the part of any person to impede the execution of a request for assistance.

Chapter III Scope of Assistance

Article 3 Information for the Application and Enforcement of Customs Law

1. The Customs administrations or in the case of Georgia also other Competent Authorities, may provide each other, either on request or on their own initiative, with information which helps to ensure the proper application of Customs law and the prevention, investigation and combating of Customs offences. Such information may include:

- (a) significant changes in their respective Customs laws;
- (b) new Customs law enforcement techniques have proved their effectiveness;
- (c) new trends, means or methods of committing Customs offences;
- (d) goods known to be the subject of Customs offences, as well as transport and storage methods used in respect of those goods.
- (e) persons known to have committed a Customs offence or suspected of being about to commit a Customs offence;
- (f) any other data and statistical information that could assist Customs administrations or in the case of Georgia also other Competent Authorities,
with risk assessment for control and facilitation purposes.

2. Assistance provided under this Agreement shall, on request, include the provision of information to ensure the correct determination of Customs value.

3. Either Competent Authority, shall, in making inquiries in its national territory on behalf of the other Competent Authority, use all means considered by domestic legislation to provide the requested assistance.

Chapter IV Information

Article 4 Information Relating to Customs Offences

1. The Competent Authorities, shall provide each other on request with information on activities, planned, ongoing, or completed which constitute or appear to constitute a Customs offence.
2. In cases that could involve substantial damage to the economy, public health, public security or any other vital interest of either Contracting Party, or to the security of the international trade supply chain, the Competent Authorities, shall, wherever possible, supply such information on its own initiative without delay.

Article 5 Information for the Assessment of import or Export Duties and taxes

On request, the requested Customs administration shall, without prejudice to Article 20 in support of the proper application of Customs law or in the prevention of Customs fraud, provide information to assist a requesting Customs administration that has reasons to doubt the truth or accuracy of a declaration.

Article 6 Particular Types of Information

1. On request, the requested Customs administration shall provide the requesting Customs administration with information on:
 - (a) whether goods imported into the territory of the requesting Contracting Party have been lawfully exported from the territory of the requested Contracting Party;
 - (b) whether goods exported from the territory of the requesting Contracting Party have been lawfully imported into the territory of the requested Contracting Party and the Customs procedure, if any, under which the goods have been placed.

Article 7
Exchange of Information

1. Original information shall only be requested in cases where copies would be insufficient and shall be returned at the earliest opportunity. The rights of the requested Competent Authority or of third parties relating thereto shall remain unaffected.
2. Any information to be exchanged under this Agreement shall be accompanied by all relevant information for the interpretation and use thereof.

Chapter V
Special Types of Assistance

Article 8
Notification

On request, the requested Competent Authority, shall, if permissible under its domestic legislation, take all necessary measures to notify a person, residing or established in the territory of the requested Contracting Party, of any formal decision concerning that person taken by the requesting Competent Authority, in application of Customs law.

Article 9
Assistance in the Recovery of Customs Claims

1. On request, the Customs administrations shall afford each other assistance with a view to the recovery of Customs claims, provided that both Contracting Parties have enacted the necessary legal and administrative provisions at the time of the request.
2. Assistance in recovering Customs claims shall be arranged in accordance with Article 22 of this Agreement.

Article 10
Surveillance and Information

1. On request, the requested Competent Authority, shall maintain surveillance over and provide information on:
 - (a) goods either in transport or in storage known to have been used or suspected of being used in connection with Customs offences in the territory of the requesting Contracting Party;

(b) means of transport known to have been used or suspected of being used to commit Customs offences in the territory of the requesting Contracting Party;

(c) premises known to have been used or suspected of being used to commit Customs offences in the territory of the requesting Contracting Party;

(d) persons known to have committed a Customs offence in the territory of the requesting Contracting Party, or suspected of doing so, particularly those moving into and out of the territory of the requested Contracting Party.

Article 11 Controlled Delivery

1. The Contracting Parties may, by mutual arrangement, permit the movement of unlawful or suspect goods out of, through, or into their territories, with the knowledge and under the control of the competent authorities, with a view to investigating and combating Customs offences.

2. If granting such permission is not within the competence of the Customs administration, that administration shall endeavour to initiate co-operation with national authorities which do have such competence or it shall transfer the case to such an authority or authorities.

Article 12 Experts and Witnesses

On request, the requested Competent Authority, may authorize its officials to appear before a court or tribunal in the territory of the requesting Contracting Party as experts or witnesses in a matter of a Customs offence.

Chapter VI Communication of Requests

Article 13

1. Requests for assistance under this Agreement shall be addressed directly to the Customs administration of the other Contracting Party. Requests shall be made in writing or electronically, and shall be accompanied by any information deemed useful for compliance with the request. The requested administration may require written confirmation of electronic requests. Where the circumstances so require, requests may be made orally. Such requests shall be confirmed in writing as soon as possible.

2. Requests made pursuant to paragraph 1 of this Article, shall include the following details :

- (a) the name of the requesting administration;
- (b) the customs matter at issue, type of assistance requested, and reason for the request;
- (c) a brief description of the case under review and its administrative and legal components;
- (d) the names and addresses of the persons to whom the request relates, if known.

3. Where the requesting Customs administration requests that a certain procedure or methodology be followed, the requested Customs administration shall comply with such a request subject to its domestic legislation.

4. The information referred to in this Agreement shall be communicated to officials who are specially designated for this purpose by the Competent authorities of either Contracting Parties. A list of those officials shall be supplied to the Customs administration of the other Contracting Party in accordance with Article 22 of this Agreement.

Chapter VII Execution of Requests

Article 14 Means of Obtaining of Information

1. If the requested Customs administration does not have the information requested, it shall initiate inquiries to obtain that information.
2. If the requested Customs administration is not the appropriate authority to initiate inquiries to obtain the information requested, it may, in addition to indicating the appropriate authority, transmit the request to that authority.

Article 15 Presence of Officials in the Territory of the Other Contracting Party

1. On written request, officials specially designated by the Competent Authorities of the requesting Contracting party, may, with the authorization of the Competent Authority of the requested Contracting party and subject to conditions the latter may impose, for the purpose of investigating a Customs offence :

- (a) examine, in the offices of the requested Competenet authorities, documents and any other information in respect of that Customs offence, and be supplied with copies thereof;

(b) be present during an inquiry conducted by the requested Competent Authority in the territory of the requested Contracting Party, which is relevant to the interests of the requesting Competent Authority.

Article 16

Presence of Officials of the Requesting Competent Authority at the Invitation of the Requested Competent Authority

Where the requested Competent Authority considers it useful or necessary for an official of the requesting Competent Authority to be present when, pursuant to a request, measures of assistance are carried out, it shall inform the requesting Competent Authority and invite its participation. Such participation shall be subject to the provisions of Article 12 and 17 and to any terms and conditions the requested Competent Authority may specify.

Article 17

Provisions for Visiting Officials

1. When officials of either Contracting Party are present in the territory of the other Contracting Party under the terms of this Agreement, they must at all times be able to furnish proof of their official identity and status.
2. Officials designated by the requesting Competent Authority to be present in the territory of the requested Contracting Party, as provided for in Articles 12 and 15, shall have a purely advisory role unless otherwise arranged between the Contracting Parties in accordance with Article 21.
3. They shall, while present in the territory of the requested Contracting Party, enjoy the protection accorded to officers of the relevant Competent Authority of the other Contracting Party to the extent provided by the laws in force there, and be responsible for any offence they might commit.

Chapter VIII

Use, Confidentiality and Protection of Information

Article 18

Use and Confidentiality of Information

1. Any information received under this Agreement shall be used only by the Competent Authorities and solely for the purposes of this Agreement except in cases where the Competent Authorities supplying the information has authorized its use by other authorities or for other purposes.

2. Any information received under this Agreement shall be treated as confidential and shall at least be subject to the same protection and confidentiality as the same kind of information is subject to under the domestic legislation of the Contracting Party where it is received.

Article 19 **Protection of Personal Data**

1. Personal data exchange under this Agreement shall not begin until the Contracting Parties have mutually agreed, in accordance with Article 21 of this Agreement, that such data will be afforded a level of protection that satisfies the requirements of the national legislation of the providing Contracting Party.
2. In the context of this Article, the Contracting Parties shall provide each other with their relevant legislation concerning the protection of personal data.
3. Basic principles on protection of personal data are formulated in the Annex 1 of this Agreement, which is as an integral part of the Agreement.

Chapter IX **Exemptions**

Article 20

1. Where assistance under this Agreement might infringe upon the sovereignty, security, public policy or any other substantive national interest of a requested Contracting Party, or prejudice any legitimate commercial or professional interests, such assistance may be refused by the Contracting Party, or provided subject to such terms or conditions as it may require.
2. Assistance may be postponed if there are grounds to believe that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case the requested Competent authority shall consult with the requesting Competent authority to determine if assistance can be given subject to such terms or conditions as the requested Competent authority may require.
3. Where assistance is denied or postponed, reasons for the denial or postponement shall be given to the requesting Competent authority.

Chapter X
Costs

Article 21

1. The insignificant costs incurred in the application of this Agreement shall be borne by the authorities of the requested Contracting Party.
2. Expenses and allowances paid to experts and witnesses, as well as costs of translators and interpreters, other than Government employees, shall be borne by the authorities of the requesting Contracting Party.
3. If the execution of a request requires expenses of a substantial or extraordinary nature, the Contracting Parties shall consult to determine the terms and conditions under which the request will be executed as well as the manner in which the costs shall be borne.

Chapter XI
Implementation and Application of the Agreement

Article 22

1. The Customs administrations or in the case of Georgia, also other Competent Authorities under coordination of the Customs Department, shall jointly decide on detailed arrangements to facilitate the application of this Agreement.
2. Upon mutual agreement of the Contracting Parties, amendments and additions may be introduced to this Agreement, arranged as separate protocols, and making integral parts of this Agreement.

Chapter XII
Territorial Application

Article 23

This Agreement shall be applicable in the territories of both Contracting Parties as defined in their domestic legislation.

Chapter XIII
Settlement of Disputes

Article 24

1. The Customs administrations, or in the case of Georgia also other Competent Authorities under coordination of the Customs Department, shall endeavour to resolve disputes or other difficulties concerning the interpretation or application of this Agreement by mutual accord.
2. Unresolved disputes or difficulties shall be settled by diplomatic means.

Chapter XIV
Final Provisions
Article 25

Entry into Force

This Agreement shall enter into force on the first day of the second month of latter notification from the Contracting Party indicating in writing through diplomatic channels that the domestic legal procedures for the entry into force of this Agreement have been met.

Article 26
Termination

1. This Agreement shall remain in force indefinitely until terminated by a Contracting Party. Either Contracting Party may after the expiration of a period of three years from date of its entry into force, terminate this Agreement by giving written notice to the other Contracting Party through diplomatic channels.
2. The termination shall take effect after three months from the date of the notification of denunciation to the other Contracting Party. Ongoing proceedings at the time of termination shall nevertheless be completed in accordance with the provisions of this Agreement.

**Article 27
Review**

The Contracting Parties shall meet in order to review this Agreement on request or at the end of three years from the date of its entry into force, unless they notify each other in writing that no such review is necessary.

IN WITNESS WHEREOF the undersigned, being duly authorized thereto, have signed this Agreement.

DONE AT Tbilisi..... on April 25, 2005, which corresponds to the Ordibehesht 5 day of 1384., in two original copies in Georgian, Persian and English languages, all texts being equally authentic. In case of divergence of the interpretation the English text shall prevail.


**For the Government of
Georgia**

**For the Government of
The Islamic Republic of Iran**



PROTECTION OF PERSONAL DATA

1. Personal data exchanged under this Agreement may only be used for the purposes indicated and according to any conditions the Competent Authorities providing that data may require.
2. On request the Competent Authority, receiving personal data shall inform the Customs administration which has provided that data of the use made of it and the results achieved.
3. Personal data shall only be transmitted to the Customs administration of the other Contracting Party. Transmission of personal data to any other authorities is only allowed after prior approval by the Customs administration providing the data concerned.
4. The Customs administration or in the case of Georgia also other Competent Authorities under coordination of the Customs Department, transmitting personal data shall ensure that this data is accurate and up to date and not excessive in relation to the purposes for which it is furnished. Any prohibitions under the national legal or administrative provisions of either Contracting Party have to be respected. If personal data transmitted is found to be incorrect or should not have been exchanged, this shall be notified immediately. The Customs administration or in the case of Georgia also other Competent Authorities, that has received such data shall amend or delete it.
5. On request, any person shall be given information about the personal data stored relating to him or her and about its intended use. This obligation to provide that person with such information does not apply when the public interest against giving the information exceeds the interest of that person in obtaining that information. In addition, the right to obtain information is subject to the legal and administrative provisions applicable in the territory of the Contracting Party where the request for information has been made. The Customs administration or in the case of Georgia also other Competent Authorities, that has provided the personal data shall be consulted before a decision on a request for information by a person concerned is taken. If the request for information is refused, the person concerned shall have a remedy.
6. If the data appears to be inaccurate, out of date or excessive, it will be amended or deleted. If the data has been communicated to other authorities, they shall be informed of the amendment or deletion.
7. If investigations based on personal data exchanged under this Agreement cause damage to a natural person the Competent Authority, that has used this personal data is responsible for this damage according to the legal and administrative provisions applicable in the territory of that Contracting

Party. That Competent Authority cannot disclaim responsibility by stating that the damage has been caused by the Competent Authority which provided the personal data in question.

8. Personal data communicated under this Agreement shall be kept for a period not exceeding that necessary for the purposes for which it communicated.

9. The Competent Authorities shall record the transmission or receipt of personal data exchanged under this Agreement .

10. The Competent Authorities, and also other authorities where appropriate, shall take the necessary security measures to protect personal data exchanged under this Agreement from unauthorized access, alteration or dissemination.