

No. 5199 prot. Tirana on, 28/02 2018

No. _____ prot. London on, 28/02 2018

MEMORANDUM OF UNDERSTANDING
ON
COOPERATION AND MUTUAL ASSISTANCE IN CUSTOMS MATTERS

The Participants, Her Majesty's Revenue and Customs of the United Kingdom and the Ministry of Finance and Economy General Customs Directory of the Republic of Albania;

Sharing a deep concern over the rise in serious tax and customs crimes associated therewith, the fight against which comes within their competence;

Convinced that criminal activities are detrimental to the economic, fiscal and social interests of their respective countries;

Wishing to develop and strengthen practical co-operation in matters of mutual interest, in particular in the fight against the aforesaid crimes;

Convinced that efforts to prevent criminal activity would be made more effective by close co-operation between the enforcement agencies, have reached a mutual understanding;

Having regard to the United Nations Universal Declaration of Human Rights 1948;

Have reached the following understanding:

ITEM 1

Scope of Collaboration

1. This MOU relates to cooperation in criminal and enforcement matters falling within the competence of the Participants. This MOU doesn't take effect in Customs civil matters.
2. This MOU is without prejudice to the obligations of the UK under the legislation of the European Union concerning its present and future obligations as a Member State or close neighbour of the European Union, and any legislation enacted to implement those obligations, as well as its present and future obligations resulting from international agreements.
3. This MOU abides by the Universal Declaration of Human Rights, 1948 and the European Convention of Human Rights, 1950 and the legislation of the Participant. This MOU is not governed by international law and does not create legally binding obligations.
4. All activities of each Participant under this MOU should be carried out in accordance with each Participant's respective laws and policies and any applicable international agreements to which that Participant's government is a party. This MOU is not intended;
 - a) to create or confer any rights, privileges, or benefits upon any person, party, third party, or entity, private or public or
 - b) create any legitimate expectation on the part of any person that any of the Participants will do any act (either at all, or in any particular way, or at any particular time), or will refrain from doing any act.

ITEM 2

Objectives of Cooperation

1. Where the Participants' domestic law permits, the Participants decide to work together to:
 - a) ensure the effective and efficient use of the Participants' resources to protect their jurisdictions from the illicit trafficking of goods;
 - b) establish and support the collaborative working relationship between the Participants regarding their respective border protection and security functions;
 - c) develop and strengthen practical cooperation in matters of mutual interest and facilitate that relationship and cooperation by exchanging experience in areas of mutual interest;
 - d) provide support on improving the intelligence led and risk based Customs enforcement model.

ITEM 3

Cooperation

1. Where permitted by domestic law, the Participants intend to enter into a high level of collaboration, support and assist one another as required or on their own initiative on matters falling within their competence while observing the laws, regulations and procedures of their own jurisdiction.
2. In particular, assistance may include:
 - a) obtaining evidence, reports and objects where no coercive power is required for this;
 - b) providing documents and other materials;
 - c) establishing the whereabouts and identity of persons and objects;
 - d) the exchange of information, including intelligence, risk and trend information and risk analysis indicators, with the aim of preventing, detecting, suppressing and investigating breaches of offences covered by this MOU;
 - e) feedback on the outcome of intelligence, information and assistance provided including in relation to seizures of cigarettes and tobacco products;
 - f) the exchange of knowledge and expertise, legislative and regulatory documents and relevant scientific and technical information.
3. The Participants intend to develop shared approaches in, but not limited to, the following areas:
 - a) joint and synchronised operations;
 - b) shared processes and resources to identify and then respond to identified security weaknesses and criminal threats and to improve compliance;
 - c) identifying and responding to areas of commonality and difference in risk management;
 - d) sharing experience and intelligence for targeting purposes;
 - e) identifying opportunities for greater coordination in relation to training and development.

ITEM 4

Requests

1. A request for assistance is to be submitted in written form. However, in case of emergency the requested Participant may accept an oral request. Any oral request is to be confirmed in writing within 48 hours unless the requested Participant otherwise permits.

2. A request is to be executed as fully and as soon as possible in accordance with the procedure provided for by the laws and regulations which govern the activities of the requested Participant.
3. The requested Participant is to provide feedback to the requesting Participant as to the outcome of any investigation.

ITEM 5

Special Types of Assistance

1. On request, the requested Participant, within the limits of its competence and available resources, is to maintain surveillance over and provide information on:
 - a) goods either in transport, transit or in storage known to have been used or suspected of being used in connection with an infringement or breach of an offence covered by this MOU;
 - b) means of transport known to have been used or suspected of being used to infringe or breach of an offence covered by this MOU;
 - c) premises known to have been used or suspected of being used to infringe or breach of an offence covered by this MOU;
 - d) persons known or suspected of having breached an offence covered by this MOU in the territory of the requesting Participant jurisdiction.

ITEM 6

Refusal of Request

1. The requested Participant may refuse to execute the request for assistance if:
 - a) The execution of a request may risk infringing human rights;
 - b) An appropriate standard of personal data protection cannot be assured;
 - c) Execution of the request may cause damage to the sovereignty, security and/or other essential interests of that Participant's jurisdiction or contravene the legislation provisions of that Participant's jurisdiction;
 - d) If the requested Participant believes that the execution of a request may interfere with an ongoing investigation, or proposed investigation, criminal prosecution or court proceeding in its jurisdiction. However, in this event, consideration is to be given to the possibility of postponing the execution of the request, alternatively of rendering assistance while observing certain

- conditions. If the requested Participant accepts assistance under these conditions, it is to comply with them.
2. If the requested Participant refuses to provide assistance, the requesting Participant is to be information of this refusal in writing within 30 days.

ITEM 7

Confidentiality and Use of Information

1. The Participants intend, based on the respective domestic law, to keep requests and their contents confidential.
2. Information which relates to identifiable natural persons is to be handled in accordance with their Convention rights, and to be kept securely in accordance with prevailing National and European standards.
3. Information obtained under this MOU is to be used only for the purposes for which it was requested. If one of the Participants wants to use the obtained information for other reasons, the originator of the information needs to approve the request in writing beforehand.
4. The Participants accept that they cannot onward share the information with any other agency or overseas partner without the express permission of the Participant providing the information.
5. Neither Participant is required to share information if there is a risk that it could be used in contravention of human rights and breaches the domestic legislation on data protection of either of the Participants.
6. The Participants have reached an understanding to provide notification in writing as soon as practicable after becoming aware of any accidental or unauthorised access, use, disclosure, modification, or disposal of information shared under this MOU. Information obtained under this MOU is expected to be retained only as long as necessary to carry out the purposes stated in this MOU and in accordance with the requested Participant's domestic laws, regulations, policies, procedures, and other governing directives, including those relating to the protection of personal data, and is expected to be permanently disposed of thereafter in accordance with the requested Participant's domestic laws, regulations, policies, procedures, and other governing directives.

ITEM 8

Consultation

The Participants intend to consult one another to make arrangements for the effective continuation of implementation of this MOU. Any difficulties in the operation of this MOU are to be resolved through consultation.

This MOU does not prevent any of the Participants from co-operating and granting assistance in accordance with the provisions of any other applicable treaties and agreements.

ITEM 9

Amendments

All future amendments to this MOU are to be in writing and need to be approved by both Participants.

ITEM 10

Duration of this MOU

1. This Memorandum is valid for a term of five years. Unless either Participant terminates this MOU, it will automatically renew for a further term of five years.
2. Either Participant may withdraw from this MOU by notifying the other Participant in writing. Termination will take effect six months from the date on which notice is received.

ITEM 11

Disputes

Any dispute arising from this MOU need to be settled between Participants and through relevant diplomatic channels.

ITEM 12

Financial Arrangements

Unless having a prior written arrangement, each Participant is to bear its own costs incurred in furtherance of this MOU, subject to the availability of appropriated funds, relevant laws, and other legal authorities applicable thereto.

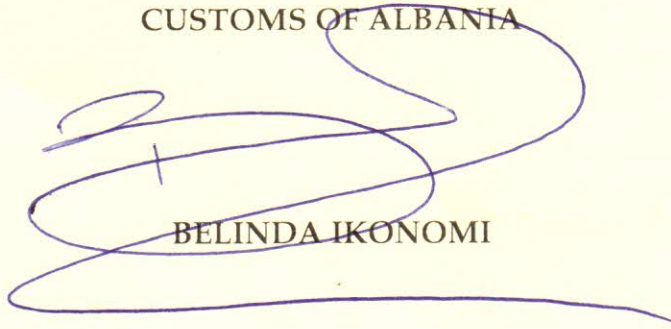
ITEM 13

Entry into Force

This Memorandum is to come into effect on the date of signature.

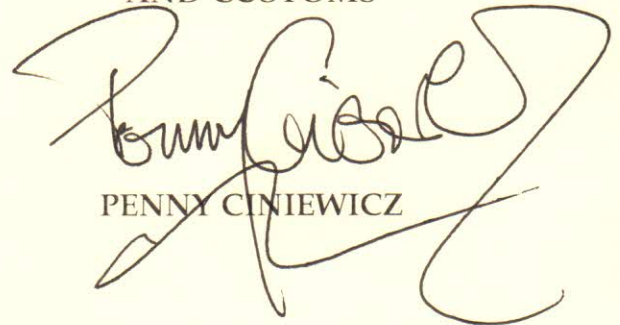
Signed in London, on 28. 02. 2018, in four authentic MOUs that have an equal effect in both Albanian and English language.

FOR GENERAL DIRECTORATE OF
CUSTOMS OF ALBANIA



BELINDA IKONOMI

FOR HER MAJESTY'S REVENUE
AND CUSTOMS



PENNY CINIWICZ