

**COOPERATIVE ARRANGEMENT  
BETWEEN  
THE CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS OF THE  
GOVERNMENT OF THE REPUBLIC OF INDIA  
AND  
THE NEW ZEALAND CUSTOMS SERVICE  
IN CUSTOMS MATTERS**

The Central Board of Indirect Taxes and Customs of the Government of the Republic of India and the New Zealand Customs Service (hereinafter referred to singularly as "Participant" and collectively as "the Participants"):

**ACKNOWLEDGING:**

- the importance of cooperation between the Participants, in order to prevent breaches of customs laws and for the protection of the economic, fiscal, social, environmental and commercial interests of their respective countries, including ensuring appropriate and efficient customs duty collection;
- the importance of achieving a balance between compliance and facilitation to ensure the free flow of legitimate trade and travel and to meet the needs of governments to ensure the protection of society, nationhood and revenues;
- their commitment to the objectives of the Customs Co-operation Council, now known as the World Customs Organization (WCO);
- the relevant instruments of the WCO, in particular the Recommendation concerning mutual administrative assistance of 5 December 1953 and the Cyprus Declaration of June 2000 on the

Improvement of Customs Cooperation and Mutual Administrative Assistance; and

**RECOGNISING:**

- that the revised International Convention on the Simplification and Harmonization of Customs Procedures 2000 (Kyoto Convention) provides an essential framework for modern, efficient customs procedures, including the governing principles that commit customs administrations to provide transparency and predictability to all persons involved in international trade;
- the Participants' desire to cooperate to the maximum extent possible in taking action to prevent and detect prohibited/restricted goods crossing their respective borders and any other customs offences;
- that close contact between the Participants is to their mutual domestic and international benefit;
- the provisions of the WCO Framework of Standards to Secure and Facilitate Global Trade;
- that international trade will be facilitated by the adoption of modern control methods, including risk management, by the Participants;
- that the global exchange of information is an essential component of effective risk management and the exchange of such information should be based on clear legal provisions;
- the need for international cooperation to mitigate the threat of terrorist activity to world supply chains and for efforts to combat trans-border criminal activity;

- the United Nations Universal Declaration of Human Rights of 1948.

**Have reached the following understandings:**

**Definitions**

1. For the purposes of this Cooperative Arrangement:

**"customs administration" means:**

In relation to India, the Central Board of Indirect Taxes & Customs, in the Department of Revenue, Ministry of Finance;

In relation to New Zealand, the New Zealand Customs Service.

**"customs laws"** means laws and regulations in force in the territory of the State of Participants, concerning the importation, exportation and transit of goods, and the cross-border movements of people and craft, administered, applied and enforced by a Participant.

**"customs offence"** means any breach or attempted breach of customs laws.

**"information"** means any data, whether or not processed or analysed, and documents, reports, and other communications in any format, including electronic, certified or authenticated copies thereof.

**"person"** means both natural and legal persons.

**"personal data"** means all information relating to an identified or identifiable natural person.

**"requested administration"** means the customs administration from which assistance is requested.

**"requested State"** means the state in which the requested administration is responsible for customs matters.

**"requesting administration"** means the customs administration which requests assistance.

**"requesting State"** means the state in which the requesting administration is responsible for customs matters.

### **Purpose and Scope of Cooperation**

2. The Participants have jointly decided that they will cooperate within their capacity and in accordance with the national legislation of each Participant in order to:
  - (a) assist in the prevention, identification, investigation and suppression of customs offences;
  - (b) secure the supply chain to facilitate the safe movement of goods between New Zealand and India and at the same time draw upon relevant international instruments and standards, to which the Participants have acceded, as a basis for import, export and transit requirements and procedures;
  - (c) cooperate in the research, development, testing and evaluation of new customs procedures, and the evolution of best practices with respect to customs laws and procedures and in the training and exchange of personnel and provision of assistance; and

- (d) exchange information regarding the use of technical equipment used for customs control and relevant professional, scientific and technical information developed or used by the customs administration and found useful in effective application of customs laws, and
  - (e) maximise the contribution made by them to the work of the WCO and other relevant international organisations, with particular regard to the work of organisations in the Asia-Pacific region, in improving customs techniques and in resolving problems of customs procedures, customs enforcement and the facilitation of trade.
  - (f) facilitate and secure lawful flow of goods across borders by exploring the possibility of mutually recognising the Authorised Economic Operator programmes of each other.
3. The Cooperative Arrangement will be applicable in the territories of the States of the Participants, while at the same time providing for Participants to exchange specific information to help identify high-risk consignments or persons of interest in advance of their arrival in their respective territories.

### **Trade Facilitation**

4. To facilitate trade, authorities and agencies of each Participant involved in border controls and in the administration of related import, export and transit matters, will cooperate and coordinate in their activities.

### **Future Endeavours**

5. The Participants will do their utmost to properly respond to a rapidly changing trade and security environment and seek continuous

improvement in facilitating trade, strengthening security and managing risk. The Participants will continue to explore additional potential trade facilitation, security and customs risk initiatives such as exchange of data.

### **Provision of Assistance**

6. The Participants will assist each other in the prevention, identification, investigation, combating and prosecution of customs offences in their respective jurisdictions, and for the purpose of the proper assessment of customs duties and other taxes and the implementation of prohibitions and restrictions of import and export that are consistent with a Participant's international obligations.

### **Exchange of Information**

7. The supply of any information under this Cooperative Arrangement will be in accordance with and subject to any legislation relating to the exchange of information in the requested State, and any stated caveats of the requested administration relating to use and disclosure of the information provided, except to the extent that such information may be required to be disclosed by law as evidence in the context of inquiries, administrative, quasi-judicial and judicial proceedings in the requesting State.
8. In particular, personal data disclosed by the Participants in accordance with this Cooperative Arrangement will only be used for the prevention, detection, investigation, prosecution or punishment of customs offences of any kind or of other offences punishable by imprisonment.
9. The requested administration may decline to exchange personal data if it is not satisfied that the information relates to the suspected violation of the laws of either State.

10. It is a condition of the disclosure of personal data by the requested administration that the requesting administration will only disclose this information to another domestic law enforcement authority after notifying the requested administration, and the information will only be disclosed for the purpose of law enforcement. Personal data disclosed may not be used in any legal proceeding without the prior written consent of the requested administration.
11. The exchange of information is further subject to the arrangements included in Annex 2 of this Cooperative Arrangement.

*Information for the Application and Enforcement of Customs Law*

12. The Participants will promptly provide each other, either on request or on their own initiative, with information that helps to ensure the proper application of customs laws, the prevention, identification, investigation and suppression of customs offences and the security of the international trade supply chain. Such information may include:
  - (a) new law enforcement techniques that have proved their effectiveness;
  - (b) new trends, means or methods of committing customs offences;
  - (c) goods known to be the subject of customs offences, as well as transport and storage methods used in respect of those goods;
  - (d) persons known to have committed a customs offence or suspected of being about to commit a customs offence; and

- (e) any other information that can assist customs administrations with risk assessment for control and facilitation purposes.
13. On request, the requested administration in line with their operational procedures, may provide the requesting administration with information on:
- (a) whether goods imported into the territory of the requesting State have been lawfully exported from the territory of the requested State and the customs procedure, if any, to which the goods have been subjected;
  - (b) whether goods exported from the territory of the requesting State have been lawfully imported into the territory of the requested State, and the customs procedure, if any, to which the goods have been subjected.

*Information for the Assessment of Customs Duties*

14. On request, the requested administration may, without prejudice to Paragraphs 6 to 9, in support of the proper application of customs law or in the prevention of customs offences provide information to assist the requesting administration to verify the truth or accuracy of information provided to the requesting administration. This information may be used to:
- (a) carry out a proper assessment including valuation and tariff classification of goods for customs purposes;
  - (b) determine the class and origin of goods; and
  - (c) ascertain relevant prohibitions and restrictions on import and export.



15. The request will specify the verification procedures that the requesting administration has carried out or attempted and the specific information requested.

*Information Relating to Customs Offences*

16. Each customs administration may on request or on its own initiative, provide the other customs administration with information on activities, planned, ongoing, or completed, which present reasonable grounds to believe that a customs offence may have been committed or may be committed in the territory of the other State.

*Form in which Information is to be Disclosed*

17. Requests for information under this Cooperative Arrangement will be made in writing and will be accompanied by any information deemed useful for the request. The requesting administration may require written confirmation of the request. Information provided to the requesting agency will be in writing, unless otherwise agreed by the Participants.

*Electronic Exchange of Information*

18. The Participants may, by mutual arrangement in accordance with Paragraphs 6 to 9, exchange any information covered by this Cooperative Arrangement electronically.
19. The Participants will request original documents only in cases where certified or authenticated copies would be insufficient. The said original documents will be returned as soon as possible and without delay upon request. Rights of the requested administration or of third parties relating thereto will remain unaffected.

20. Any information and intelligence to be exchanged under this Cooperative Arrangement will be accompanied by any relevant information for interpreting or utilising it.
21. The Participants may, on request, exchange information on aggregated trade statistics data relating to customs clearance of goods and conveyances treated between the territories of the Participants.
22. Requests and Information will be exchanged by a secure means, approved by both Participants.

*Particular Information Requirements*

23. In particular, the Participants may provide each other, either on request or on their own initiative, with information relating to:
  - (a) the illicit or suspicious movement of goods or persons to other Participant;
  - (b) trans-national crime relevant to the application of the customs law of the Participants, including the trafficking in Narcotic Drugs and Psychotropic Substances and precursor chemicals; and
  - (c) interdictions of goods traded between the Participants that are found to be in breach of customs laws.

*Information security and limitations of use*

24. Both Participants will observe the following principles when requesting, conveying and handling information shared under this Cooperative Arrangement:

- (a) Information provided and received under the Cooperative Arrangement will be accurate, complete and current to the extent necessary for the purposes of this Cooperative Arrangement. A recipient Participant will not modify any information received under this Cooperative Arrangement without the authorisation of the Participant who provided the information.
- (b) When either Participant becomes aware that information it provided or received under this Cooperative Arrangement is inaccurate, the Participant should advise the other Participant of this inaccuracy and provide correct information. Participants should, in a timely manner, take appropriate action with regard to any request made by either Participant for access, additions, changes, deletions, or correction to information that it provided.
- (c) Information obtained under this Cooperative Arrangement will be:
  - i. protected at all times from unauthorised dissemination;
  - ii. accessed only by persons on a need-to-know basis;
  - iii. stored in secure electronic and/or paper storage systems; and
  - iv. retained only as long as necessary to carry out the purposes stated in this Cooperative Arrangement and to the extent possible, be destroyed thereafter.
- (d) Each Participant will provide full details to the other of the accidental or unauthorised access, use, disclosure, modification or disposal of the information at the earliest possible time.

- (e) As necessary, each Participant may request assurance from the other that sufficient safeguards are being maintained by the other with regard to the information obtained under this Cooperative Arrangement.
25. Each Participant will not disclose information they receive under this Cooperative Arrangement, within the recipient State except:
- (a) to domestic agencies if this is consistent with the purpose for which the information was originally provided to the requesting Participant;
  - (b) otherwise with the written consent of the providing Participant;  
or
  - (c) as required by the laws and regulations that apply to that Participant.

### **Exchange of Personnel**

26. The exchange of personnel may be arranged for the purpose of advancing the mutual understanding of the Participants' techniques and procedures, and when carrying out any common/joint activities.

### **Other Joint Activities**

27. The Participants may establish joint working groups to work cooperatively on matters of common interest. If necessary, the Participants may also establish a mechanism which would:
- (a) ensure the proper functioning of the Cooperative Arrangement;

- (b) examine all issues arising from its application;
- (c) address all such issues in accordance with the objectives of this Cooperative Arrangement;
- (d) exchange views on items of common interest relating to the Participants; and
- (e) recommend amicable solutions aimed at attaining the objectives of this Cooperative Arrangement.

### **Provision of Assistance**

28. A request for assistance under this Cooperative Arrangement, including the exchange of information, may be conveyed orally but is to be confirmed in writing in English either electronically or by way of letter, within five working days of the date of the original request by the requesting administration's designated contact point listed at Annex 1 to this Cooperative Arrangement. Any request will be conveyed to the designated contact point of the requested administration.

29. Any written request will state:

- (a) the branch of the requesting administration that is responsible for conducting the investigation, legal proceedings, or for any other action which will be initiated as a result of the assistance provided;
- (b) the assistance requested;
- (c) the reason why assistance is requested;

- (d) the date by which the assistance is requested;
  - (e) If applicable:
    - i. brief description of the case under review and the relevant legal and administrative provisions; and
    - ii. names and contact details of the persons to whom the request relates, if known; and
  - (f) any other information which may assist in execution of the request.
30. Any non-English document accompanying such requests will be translated, to the extent necessary, into the English language.
31. Any request for assistance will be acknowledged by the requested administration within five working days of the date of receipt of the written request. The requested administration will provide the information requested by the requesting administration at the earliest possible time. If the requested administration is unable to assist, or assist within the period specified in the request, it will inform the requesting administration of this fact, the reasons for the denial or delay, and in the case of delay, when the assistance is likely to be provided.
32. Where the requesting administration requests assistance that it could not reciprocate, then this fact will be drawn to the attention of the requested administration. The response to such a request will be at the discretion of the requested administration.
33. If the requested administration is not the appropriate authority to assist in the circumstances, it will:

- (a) transmit the request to the appropriate authority, and advise the requesting administration of this fact; or
  - (b) inform the requesting administration as to which authority should receive the request.
34. Where the requested administration believes that the provision of assistance to the requesting administration would be detrimental to the national sovereignty, security, public policy of the requested State or contrary to its laws or other important interests, the requested administration may either decline to provide assistance in whole or part, or may stipulate that the provision of assistance is conditional upon the satisfaction of certain conditions by the requesting administration.

#### **Contact Points and Costs Incurred**

35. The Participants will designate contact points for the purposes of the Cooperative Arrangement. Contact details for the respective contact points are listed in Annex 1 to this Cooperative Arrangement.
36. In the absence of any decision to the contrary, the requesting administration will meet the necessary expenses involved in responding to that request other than staff costs, stationery and communications.
37. Each Participant will waive all claims for reimbursement of costs incurred in the provision of assistance under this Cooperative Arrangement, with the exception of mutually accepted expenses for experts, witnesses, interpreters and translators other than Government employees, which will be borne by the requesting administration.

38. Expenses incurred in the provision of technical cooperation through the exchange of personnel will be subject to special arrangements jointly decided between the Participants.

### **Differences**

39. Any differences concerning the implementation of this Cooperative Arrangement will be resolved by consultation between the Participants.

### **Review**

40. The Participants will meet in order to review this Cooperative Arrangement on request or at the end of two years from the date of its coming into effect, unless they decide, by notifying each other in writing, that no such review is necessary.

### **Audit**

41. The Participants will keep an up-to-date and accurate record of information requested and disclosed under this Cooperative Arrangement. Each year the Participants will audit their own records of the requests to ensure that the use of information disclosed under this Cooperative Arrangement is consistent with the Participants' respective legislative requirements. The Participants are not required to disclose the findings of any Audit with each other.

### **Entry into Effect, Amendment and Duration**

42. This Cooperative Arrangement will come into effect on the date of its signing and may be amended at any time by the mutual written consent of the Participants.



43. This Cooperative Arrangement will remain in operation until terminated by either Participant. Either Participant may terminate this Cooperative Arrangement by giving three months' written notice to the other Participant. However, ongoing proceedings at the time of termination will nonetheless be completed in accordance with the provisions of this Cooperative Arrangement.

Signed on the 6<sup>th</sup> day of August, 2024 in two originals, each in the Hindi and English languages, each text having equal validity. In case of any divergence of interpretation of the provisions of this Cooperative Arrangement, the English language text will prevail.

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**Sanjay Kumar Agarwal**

Chairman

Central Board of Indirect Taxes &  
Customs

Government of the Republic of India

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**Christine Stevenson**

Comptroller

New Zealand Customs Service  
New Zealand

**INDIA**

(a) For issues relating to operational /practical aspects of the Cooperative Arrangement:

(i) The Additional Director General (Headquarter),  
Directorate of Revenue Intelligence,  
7th Floor, D Block, I.P. Bhawan, I.P. Estate,  
New Delhi- 110 002  
INDIA  
Telephone: +91-11-2337 9438  
Fax +91-11-2337 0437  
Email: [drihqrs@nic.in](mailto:drihqrs@nic.in)

(ii) The First Secretary (Trade),  
High Commission of India,  
31 Grange Road,  
Singapore- 239702  
Telephone: +65-62382523  
Fax: +65-67370969  
Email: [com.singapore@mea.gov.in](mailto:com.singapore@mea.gov.in)

(b) For issues relating to all other aspects of the Cooperative Arrangement:

The Commissioner (Customs & EP),  
Central Board of Indirect Taxes & Customs,  
Department of Revenue, Ministry of Finance,  
North Block, New Delhi-110001  
INDIA.

Telephone: +91-11-2309 2080  
Fax: +91-11-2309 4432  
Email: [commr.cus-cbec@nic.in](mailto:commr.cus-cbec@nic.in)

**New Zealand**

**For All Matters:**

International Liaison Officer for the New Zealand Customs Service  
New Zealand Customs Service  
The Customhouse  
1 Hinemoa St  
Box 2218  
Wellington  
New Zealand

Telephone: +64-4-901 4677  
Cellphone: +64-29-244 4333  
Facsimile: +64-4-901 4758  
E-mail: [International.Liaison@customs.govt.nz](mailto:International.Liaison@customs.govt.nz)

Integrated Targeting & Operations Centre (ITOC)  
New Zealand Customs Service  
Telephone: +64 9 927 8009  
Email: [ITOCOPS@customs.govt.nz](mailto:ITOCOPS@customs.govt.nz)

Please copy all correspondence to:

**International Representative:**

New Zealand Customs Service Counsellor (Kuala Lumpur)  
New Zealand High Commission  
Level 21, Menara IMC  
8 Jalan Sultan Ismail

50250  
Kuala Lumpur  
Malaysia

Postal Address:  
New Zealand High Commission  
Level 21, Menara IMC  
8 Jalan Sultan Ismail  
50250  
Kuala Lumpur  
Malaysia

Telephone: +60 3 2078 2533  
Cell phone: +60 12 244 0157  
Facsimile: +60 2078 0387  
E-mail: [nzcsklu@customs.govt.nz](mailto:nzcsklu@customs.govt.nz)

Specified type or class of information that may be disclosed between India and New Zealand

The kinds of information that may be disclosed under this Cooperative Arrangement include, but are not limited to, the following kinds of information:

- 1) Information about trade, including:
  - (a) Importer ID, name and address;
  - (b) Exporter ID, name and address;
  - (c) Client ID, name and address;
  - (d) Broker ID, name and address;
  - (e) Consignor name and address; or
  - (f) Consignee name and address.

where this information relates to individuals, is held by the agency and is relevant to the request

- 2) Information about craft, including:
  - (a) Details of people on board including
    - a. Name;
    - b. Date of birth;
    - c. Passport number;
    - d. Citizenship;
  - (b) Travel movement information, including
    - a. Flight number of aircraft or name of ship in relation to the relevant flight or voyage; or
    - b. Country in which the person boarded, or intends to disembark from, the aircraft or ship.

where this information is held by the agency and is relevant to the request

- 3) Information about people, including:
  - (a) Name;
  - (b) Alias/nicknames;
  - (c) Date, place, and/or country of birth;
  - (d) Citizenship;
  - (e) Sex, and marital or relationship status;
  - (f) Usual occupation;
  - (g) Employer;
  - (h) Passport number;

where this information is held by the agency and is relevant to the request

- 4) Information about goods seized/detained, including:
  - (a) Name and contact information of person(s) goods were seized from where this information is held by the agency and is relevant to the request.