

AGREEMENT BETWEEN THE GOVERNMENT OF JAPAN
AND THE GOVERNMENT OF THE UNITED MEXICAN STATES
REGARDING MUTUAL ASSISTANCE AND COOPERATION
IN CUSTOMS MATTERS

The Government of Japan and the Government of the United Mexican States, hereinafter referred to as "the Contracting Parties",

CONSIDERING that offenses against Customs legislation are prejudicial to the economic, fiscal, social, public health, cultural and commercial interests and the public security of their respective countries;

CONSIDERING the importance of the accurate assessment of Customs duties and other taxes collected at importation or exportation and of ensuring proper enforcement of measures of prohibition, restriction and control;

RECOGNIZING the need to strengthen international cooperation in matters related to the application and enforcement of the Customs legislation;

CONVINCED that actions 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 5 December 1953;

Have agreed as follows:

ARTICLE 1
DEFINITIONS

For the purposes of this Agreement:

- (a) "Area" shall mean
 - (i) with respect to Japan, the territory of Japan in which Customs legislation of Japan is in force; and

- (ii) with respect to the United Mexican States, the territory of the United Mexican States as it is defined on its Political Constitution, including any area beyond its territorial sea on which the United Mexican States may exercise sovereign rights of exploration and exploitation of the natural resources of the seabed, its subsoil and the superjacent waters, and the air space above those areas, according to the international law;
- (b) "Customs Authority" shall mean in Japan, the Ministry of Finance, and in the United Mexican States, the Ministry of Finance and Public Credit;
- (c) "Customs duties" shall mean all duties, taxes and fees which are levied and collected in the Area of the country of each Contracting Party at importation and exportation by their respective Customs Authorities;
- (d) "Customs legislation" shall mean any laws and regulations enforced by the Customs Authorities governing the import, export and transit of goods, and also any customs procedures or regimes, whether relating to Customs duties or to measures of prohibition, restriction or control falling under the competence of the Customs Authorities;
- (e) "Customs offense" shall mean any violation or attempted violation of Customs legislation;
- (f) "information" shall mean any data, documents, reports, authenticated copies thereof or other communications in any format, including electronic data, in possession of the Customs Authorities;
- (g) "International trade supply chain" shall mean all processes involved in the cross-border movements of goods from the place of origin to the place of the final destination;
- (h) "official" shall mean any officer of the Customs Authority;

- (i) "person" shall mean any natural or legal person;
- (j) "personal data" shall mean any information regarding an identified or identifiable natural person;
- (k) "Requested Authority" shall mean the Customs Authority which receives a request for assistance; and
- (l) "Requesting Authority" shall mean the Customs Authority which requests assistance.

ARTICLE 2
SCOPE OF THE AGREEMENT

1. The Contracting Parties shall, through their Customs Authorities, provide each other with mutual assistance in accordance with the terms set out in this Agreement, for the proper application of Customs legislation, for the prevention, investigation and repression of Customs offenses and for the protection of the security of the International trade supply chain.

2. The Contracting Parties shall, through their Customs Authorities, undertake to make cooperative efforts in order to simplify and harmonize customs procedures.

3. This Agreement shall be implemented by the Contracting Parties in accordance with the laws and regulations in force in the country of each Contracting Party and within the competence and available resources of their respective Customs Authorities.

4. The provisions of this Agreement shall not affect the rights and obligations of the Contracting Parties under other international agreements.

ARTICLE 3
COMMUNICATION OF INFORMATION

1. The Customs Authorities shall provide each other, either upon request or on their own initiative, with information necessary to ensure proper application of Customs legislation and to prevent, investigate and repress any Customs offense, which may include alert information already processed in their respective risk analysis systems.

2. Either Customs Authority shall, either upon request or on its own initiative, provide the other Customs Authority with information regarding the activities that may result in Customs offenses within the Area of the country of the latter Customs Authority.

3. When either Customs Authority considers that information is relevant to serious Customs offenses that could involve substantial damage to the economy, public health, public security or any other vital interest of the country of the other Customs Authority, the former Customs Authority shall, if deemed necessary, provide the latter Customs Authority with such information without delay.

ARTICLE 4 ASSISTANCE ON REQUEST

1. Upon request, the Requested Authority shall provide the Requesting Authority with the following information:

- (a) whether goods imported into the Area of the country of the Requesting Authority have been lawfully exported from the Area of the country of the Requested Authority;
- (b) whether goods exported from the Area of the country of the Requesting Authority have been lawfully imported into the Area of the country of the Requested Authority; and
- (c) whether goods which have been transited through the Area of the country of one Customs Authority and are destined to the Area of the country of the other Customs Authority have been lawfully transited.

2. All relevant information for the interpretation or utilization of the information provided pursuant to paragraph 1 of this Article shall be provided at the same time.

ARTICLE 5 SPECIAL SURVEILLANCE

The Requested Authority shall, upon request and within the limits of its competence and available resources, exercise special surveillance of and provide information on:

- (a) persons in respect of whom there are reasonable grounds for believing that they are or have been involved in a Customs offense in the Area of the country of the Requesting Authority;
- (b) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are the subject of an illicit traffic or that they are intended to be used in a Customs offense in the Area of the country of the Requesting Authority;
- (c) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in a Customs offense in the Area of the country of the Requesting Authority; and
- (d) places where stocks of goods have been or may be stored or assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in a Customs offense in the Area of the country of the Requesting Authority.

ARTICLE 6

FORM AND CONTENT OF THE REQUEST FOR ASSISTANCE

1. Requests pursuant to this Agreement shall be made in writing in English. Information deemed useful for the execution of such requests shall accompany the requests. When the urgency of the situation so requires, oral requests may also be made and accepted, but shall be promptly confirmed in writing.

2. Requests made pursuant to paragraph 1 shall include the following information:

- (a) the Requesting Authority;
- (b) the action requested;
- (c) the object and the reason for the request;
- (d) indications as exact and comprehensive as possible on the persons who are the target of the investigations;

- (e) a summary of the relevant facts and of the enquiries already carried out; and
- (f) legal elements involved.

3. Unless otherwise provided in this Agreement, the information provided pursuant to this Agreement shall be directly communicated between officials designated by the respective Customs Authorities.

ARTICLE 7 EXECUTION OF REQUESTS

1. The Requested Authority shall take all reasonable measures to execute the request for assistance made under this Agreement. Requests for assistance and enquiries shall be executed in accordance with the applicable laws and regulations of the country of the Requested Authority.

2. In case the Requested Authority is not the appropriate agency to comply with the request, it may transmit the request to the appropriate agency which shall be under no obligation to reply such request.

3. The Requested Authority shall, upon request by the Requesting Authority and when it deems appropriate, advise the Requesting Authority of the time and place of the action it will take in response to the request for assistance so that such action may be coordinated.

4. In the event that a request cannot be executed, the Requesting Authority shall be promptly notified of that fact, and provided with a statement of the reasons for refusal or postponement of the request. The statement may be accompanied by the relevant information which may be useful for the Requesting Authority for its further pursuit of the request.

ARTICLE 8 PRESENCE AT THE ENQUIRIES OF OFFICIALS OF THE REQUESTING AUTHORITY

1. Duly authorized officials of the Requesting Authority may, in particular cases where the consent of the Requested Authority is given, within the conditions laid down by the latter, be present at enquiries carried out by the Requested Authority in the Area of the country of the Requested Authority.

2. When, in the circumstances provided for under this Agreement, officials of the Requesting Authority are present at enquiries carried out by the Requested Authority in the Area of the country of the Requested Authority, they must at all times be able to furnish proof of their official capacity and identity. They must not wear uniform nor carry weapons and shall be responsible for any offenses against the laws and regulations of the country of the Requested Authority.

ARTICLE 9
USE OF INFORMATION AND CONFIDENTIALITY

1. Information received pursuant to this Agreement shall only be used for the purposes specified in paragraph 1 of Article 2 of this Agreement. It shall not be communicated to other authorities unless the Customs Authority providing the information has expressly approved in writing its use by those other authorities.

2. Notwithstanding the second sentence of paragraph 1 of this Article, unless otherwise notified by the Customs Authority providing the information, the Customs Authority receiving the information may provide the information received pursuant to this Agreement to the relevant law enforcement authorities of its country, which may use such information under the conditions of this Agreement.

3. Each Contracting Party shall maintain the confidentiality of any information received pursuant to this Agreement, and shall grant at least the same level of protection under the laws and regulations of the country of the Customs Authority providing the information unless the Customs Authority providing the information gives a prior written consent to the disclosure of such information.

4. Personal data shall not be transmitted whenever there are reasonable grounds to believe that the transfer or the use of such data transmitted would be contrary to the laws and regulations of the country of the Customs Authority providing such data.

5. The provisions of paragraphs 1 through 4 of this Article shall not preclude the use or disclosure of information to the extent that there is an obligation to do so under the laws and regulations of the country of the Customs Authority receiving the information. Such Customs Authority shall, wherever possible, give advance notice of any use or such disclosure to the Customs Authority providing the information.

6. Information provided from the Customs Authority of a Contracting Party to the Customs Authority of the other Contracting Party pursuant to this Agreement shall not be used by the latter Contracting Party in criminal proceedings carried out by a court or a judge.

7. Notwithstanding paragraph 6 of this Article, where one of the Contracting Parties needs to use such information in criminal proceedings carried out by a court or a judge, the Customs Authority of that Contracting Party shall obtain the prior written consent of the Customs Authority of the other Contracting Party which provided the information. The Requested Authority will make its best efforts to respond promptly and favorably to meet any reasonable deadlines indicated by the Requesting Authority.

8. The Customs Authority wishing to obtain the prior written consent of the Customs Authority of the other Contracting Party pursuant to paragraph 7 of this Article may, on its own initiative or upon request, provide the Customs Authority providing the information with relevant information deemed useful for obtaining such written consent.

9. Nothing in this Article shall prevent a Contracting Party from submitting a request for information to the other Contracting Party through diplomatic channels, or other channels established in accordance with the laws applicable to such other Contracting Party.

10. Each Contracting Party may limit the information it provides to the other Contracting Party when that other Contracting Party is unable to give the assurance requested by the former Contracting Party with respect to confidentiality or the limitations of purposes for which the information will be used.

11. Each Contracting Party shall, either upon request or on their own initiative, inform the other Contracting Party of any significant change in its information protection laws and regulations that may affect the implementation of this Agreement, occurring after the entry into force of this Agreement.

ARTICLE 10
EXEMPTION FROM ASSISTANCE

1. In cases where the Contracting Party of the Requested Authority is of the opinion that assistance under this Agreement would infringe upon sovereignty, security, public policy or other substantial interests of the country of the Requested Authority, or violate a legitimate industrial, commercial or professional interest, that assistance may be refused or withheld by the Contracting Party, or may be made subject to the satisfaction of certain conditions or requirements.

2. If the Requesting Authority would be unable to execute a similar request in case such a request were made by the Requested Authority, it shall draw attention to that fact in its request. Execution of such a request shall be at the discretion of the Requested Authority.

3. Assistance may be withheld by the Requested Authority on the ground that it will interfere with an ongoing investigation, including investigation by the relevant law enforcement authorities, prosecution or judicial proceeding. In such a case, the Requested Authority shall consult with the Requesting Authority to determine if assistance can be given subject to any terms or conditions as the Requested Authority may require.

ARTICLE 11
ADMINISTRATIVE BURDEN

The Requesting Authority shall take into account the associated resource and cost implications for the Requested Authority in responding to requests for assistance. The Requesting Authority shall consider the proportionality between its fiscal interest in pursuing its request and the efforts to be made by the Requested Authority in responding to requests for assistance.

ARTICLE 12
TECHNICAL ASSISTANCE

The Customs Authorities may cooperate, when necessary and appropriate, in the areas of research, development and test of new customs procedures, enforcement aids and techniques, training activities of their officials and exchange of personnel between them.

ARTICLE 13
COSTS

1. The costs incurred for the implementation of this Agreement shall be borne by the respective Contracting Parties.
2. If the execution of a request requires expenses of a substantial or extraordinary nature, the Customs Authorities shall consult among them 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.

ARTICLE 14
DETAILED ARRANGEMENTS

Detailed arrangements to implement this Agreement may be concluded, as necessary, between the Customs Authorities of the Contracting Parties.

ARTICLE 15
HEADINGS

The headings of the Articles of this Agreement are inserted for convenience of reference only and shall not affect the interpretation of this Agreement.

ARTICLE 16
SETTLEMENT OF DISPUTES

Any matter related to the interpretation or implementation of this Agreement shall be settled by mutual consultation between the Contracting Parties.

ARTICLE 17
ENTRY INTO FORCE, AMENDMENTS AND TERMINATION

1. This Agreement shall enter into force thirty (30) days following the date on which the Contracting Parties have notified each other of the completion of the procedures necessary for this purpose through the exchange of diplomatic notes.
2. The Contracting Parties may, by mutual consent, amend this Agreement with the purpose of increasing the level of cooperation. Amendments shall enter into force under the procedure mentioned in paragraph 1 of this Article.

3. This Agreement is of unlimited duration but any Contracting Party may terminate it at any time by notifying it in writing to the other Contracting Party through diplomatic channels twelve (12) months in advance.

4. The termination of this Agreement shall not affect the ongoing cooperation activities undertaken prior to the date of termination.

In witness thereof, we, the undersigned representatives duly authorized by the respective Governments, have signed this Agreement.

Done at Mexico City on the tenth day of August in the year 2017 in two originals, in the Japanese, Spanish, and English languages, all texts being equally authentic. In case of divergence of interpretation of this Agreement, the English text shall prevail.

FOR THE GOVERNMENT
OF JAPAN:

FOR THE GOVERNMENT
OF THE UNITED MEXICAN STATES: