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## PROPOSAL

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From: Secretary-General of the European Commission,  
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 16 September 2014

To: Mr Uwe CORSEPIUS, Secretary-General of the Council of the European  
Union

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No. Cion doc.: COM(2014) 576 final - ANNEX 6

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Subject: ANNEX to the Proposal for a Council Decision on the signing and  
provisional application of the Economic Partnership Agreement (EPA)  
between the West African States, ECOWAS and the UEMOA, of the one  
part, and the European Union and its Member States, of the other part

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Delegations will find attached document COM(2014) 576 final - ANNEX 6.

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Encl.: COM(2014) 576 final - ANNEX 6



EUROPEAN  
COMMISSION

Brussels, 15.9.2014  
COM(2014) 576 final

ANNEX 6

**ANNEX**

**to the**

**Proposal for a Council Decision**

**on the signing and provisional application of the Economic Partnership Agreement (EPA) between the West African States, ECOWAS and the UEMOA, of the one part, and the European Union and its Member States, of the other part**

## ANNEX E

### PROTOCOL ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

#### *Article 1*

#### **Definitions**

For the purposes of this Protocol:

- a) 'customs legislation' means any legal or regulatory provisions applicable in the territories of the Parties, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- b) 'applicant authority' means a competent administrative authority which has been designated by the Parties for this purpose and which makes a request for assistance on the basis of this Protocol;
- c) 'requested authority' means a competent administrative authority which has been designated by the Parties for this purpose and which receives a request for assistance on the basis of this Protocol;
- d) 'personal data' means all information relating to an identified or identifiable individual;
- e) 'operation in breach of customs legislation' means any violation or attempted violation of customs legislation;
- f) 'information' means 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.

#### *Article 2*

#### **Scope**

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the

request of a judicial authority, except where communication of such information is authorised by that authority.

3. Assistance to recover duties, taxes or fines is not covered by this Protocol.

### *Article 3*

#### **Assistance on request**

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation, including provisions on customs value and origin of goods, is correctly applied. This will also include information regarding activities noted or planned which are, or could be, operations in breach of customs legislation.
2. At the request of the applicant authority, the requested authority shall inform it:
  - a) whether goods exported from the territory of one of the Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;
  - b) whether goods imported into the territory of one of the Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;
  - c) whether the official documents presented in support of a declaration of goods on the customs territory of the applicant authority are authentic.
3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:
  - a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
  - b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
  - c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and
  - d) 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 operations in breach of customs legislation.

### *Article 4*

#### **Spontaneous assistance**

The Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- a) operations which are or appear to be in breach of customs legislation and which may be of interest to the other Party;
- b) new means or methods employed in carrying out operations in breach of customs legislation;
- c) goods known to be subject to operations in breach of customs legislation;
- d) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation, and
- e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

#### *Article 5*

#### **Delivery and notification**

1. At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:
  - a) to deliver any documents, or
  - b) to notify any decisions,emanating from the applicant authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.
2. Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority. In such a case Article 6(3) is applicable.

#### *Article 6*

#### **Form and substance of requests for assistance**

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 shall include the following information:
  - a) the applicant authority;

- b) the measure requested;
  - c) the object of and the reason for the request;
  - d) the legal or regulatory provisions and other legal elements involved;
  - e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations; and
  - f) a summary of the relevant facts and of the enquiries already carried out.
3. Requests shall be submitted in English, French, Portuguese or any other language acceptable to the requested authority. Any accompanying documents shall be translated, if necessary, into a mutually acceptable language.
4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

#### *Article 7*

#### **Execution of requests**

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.
2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party.
3. Duly authorised officials of a Party may, with the agreement of the requested Party involved and subject to the conditions laid down by the latter, be present to obtain, in the offices of the requested authority or any other authority concerned in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.
4. Duly authorised officials of the applicant Party involved may, with the agreement of the requested Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

#### *Article 8*

#### **Form in which information is to be communicated**

1. The requested authority shall communicate the results of enquiries to the applicant authority in writing together with relevant documents, certified copies or other items.

2. This information may be in computerised form.
3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity or at the request of the competent authority which has provided them.

#### *Article 9*

#### **Exceptions to the obligation to provide assistance**

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where the West Africa Party or the European Union Party is of the opinion that assistance under this Protocol would:
  - a) be likely to prejudice the sovereignty of the West African State or of the Member State of the European Union which has been requested to provide assistance under this Protocol; or
  - b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or
  - c) be likely to violate an industrial, commercial or professional secret.
2. Assistance may be postponed by the requested authority on the ground that it would interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
4. If the requested authority considers that the effort required to fulfil a request is clearly disproportionate to the perceived benefit to the applicant authority, it may decline to provide the requested assistance.
5. For the cases referred to in paragraphs 1, 2, and 4 the decision of the requested authority and the reasons therefor must be communicated to the applicant authority without delay.

#### *Article 10*

#### **Information exchange and confidentiality**

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant legal provisions of the Party that received it.

2. Personal data may be exchanged only if the receiving Party undertakes to protect the data in a way at least equivalent to that applicable to the particular case in the Party supplying the data.
3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.
4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.
5. On request, the applicant authority receiving personal data shall inform the requested authority which supplied the data of the use made of it and the results achieved.
6. Personal data supplied under this Protocol shall be kept only for the time necessary to achieve the purpose for which it was supplied.
7. The requested authority supplying personal data shall, to the extent possible, ensure that this data has been collected fairly and lawfully and that it is accurate and up to date and not excessive in relation to the purposes for which it is supplied.

#### *Article 11*

#### **Experts and witnesses**

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or certified copies thereof as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

#### *Article 12*

#### **Assistance expenses**

1. The Parties shall waive all claims on each other for the reimbursement of expenses incurred in the application of this Protocol, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.



2. Without prejudice to the provisions of paragraph 1 and Article 7(1), if the execution of a request requires justified expenses of an extraordinary nature, the Parties shall consult each other to determine the terms and conditions under which the request will be executed, including the manner in which the costs shall be borne.

### *Article 13*

#### **Implementation**

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of the West African States and on the other hand to the competent services of the European Commission and, if necessary, the customs authorities of the Member States of the European Union. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.
2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

### *Article 14*

#### **Other agreements**

1. Taking into account the respective competences of the European Union and its Member States, on the one hand, and of ECOWAS, the UEMOA and the West African States, on the other hand, the provisions of this Protocol shall:
  - a) not affect the obligations of the Parties under any other international agreement or convention;
  - b) be deemed complementary to agreements on mutual assistance which have been or may be concluded between individual Member States of the European Union and the West African States, and shall
  - c) not affect the European Union's provisions governing the communication between the competent services of the European Commission and the customs authorities of the Member States of any information obtained under this Protocol which could be of interest to the European Union;
  - d) not affect the relevant provisions of the West Africa Party governing the communication between the competent services of the ECOWAS Commission or the UEMOA and the customs authorities of their Member States of any information obtained under this Protocol which could be of interest to the West Africa Party.
2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance

which has been or may be concluded between individual Member States of the European Union and a West African State insofar as the provisions of the latter are incompatible with those of this Protocol.

*Article 15*

**Application**

In respect of questions relating to the application of this Protocol and any of its provisions the Parties shall consult each other to resolve the matter in the framework of the Special Committee on Customs and Trade Facilitation set up under Article 45 of Chapter 5 of this Agreement.