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CP 1176



Treaty Series No. 29 (2025)

# Agreement

between the United Kingdom of Great Britain and Northern Ireland and the Republic  
of Serbia on Cooperation and Mutual Administrative Assistance in Customs Matters

Belgrade, 21 May 2024

[The Agreement entered into force 1 May 2025]

*Presented to Parliament  
by the Secretary of State for Foreign, Commonwealth and Development Affairs  
by Command of His Majesty  
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**AGREEMENT BETWEEN THE UNITED KINGDOM OF GREAT  
BRITAIN AND NORTHERN IRELAND AND THE REPUBLIC OF SERBIA  
ON COOPERATION AND MUTUAL ADMINISTRATIVE ASSISTANCE  
IN CUSTOMS MATTERS**

**PREAMBLE**

The United Kingdom of Great Britain and Northern Ireland (“the United Kingdom”) on the one part, and the Republic of Serbia on the other part, together referred to as “the Parties”;

CONSIDERING the importance of the accurate assessment of customs duties and other taxes and of ensuring proper enforcement by their customs authorities of prohibitions, restrictions and measures of control in respect of specific goods;

CONSIDERING that offences against customs law are prejudicial to the security of the Parties and their economic, commercial, fiscal, social, public health and cultural interests;

RECOGNISING that the illicit smuggling of tobacco constitutes a danger to public health and society;

RECOGNISING the need for international cooperation in matters related to the application and enforcement of their customs laws and recognising the need for the development of customs cooperation between the Parties;

CONVINCED that action against customs offences can be made more effective by close cooperation between their customs authorities based on mutually agreed legal provisions;

HAVING regard to obligations under international conventions and agreements already accepted by, or applied to the Parties as well as customs related activities undertaken by the World Trade Organization; and

HAVING regard to the instruments issued by the Customs Cooperation Council, now known as the World Customs Organization, particularly the Recommendation on Mutual Administrative Assistance of 5 December 1953;

Have agreed as follows:

**TITLE I**  
**GENERAL PROVISIONS**

**ARTICLE 1**

**Definitions**

For the purpose of this Agreement:

- a) “Agreement on Trade Facilitation” means the Agreement on Trade Facilitation annexed to the Protocol Amending the Agreement establishing the World Trade Organization, decision of 27 November 2014;
- b) “customs authority” means:
  - (i) with respect to the United Kingdom, His Majesty’s Revenue and Customs or its successor or where relevant, any other authority responsible for customs matters within its territory. For greater certainty, with respect to the provisions of this Agreement which apply to the Bailiwick of Guernsey, the Bailiwick of Jersey or the Isle of Man, ‘customs authority’ shall also mean:
    - A. for the Bailiwick of Jersey, the Jersey Customs & Immigration Service or its successor;
    - B. for the Bailiwick of Guernsey, Guernsey Customs & Immigration or its successor; and
    - C. for the Isle of Man, the Customs and Excise Division of the Isle of Man Treasury or its successor; and
  - (ii) with respect to the Republic of Serbia, the Ministry of Finance – Customs Administration of the Republic of Serbia;
- c) “customs law” means any laws and regulations applicable in the territory of either Party, governing the import, export or transit of goods and the placing of goods under any other customs regime or procedure, including measures of prohibition, restriction and control;
- d) “customs offence” means any violation or attempted violation of customs law;

- e) “information” means any data, including sets of data, whether or not processed or analysed, and documents, reports and other communications in any format, including electronic, or certified or authenticated copies thereof;
- f) “person” means a natural or a legal person;
- g) “personal data” means any data concerning an identified or identifiable natural person;
- h) “requested customs authority” means the customs authority which receives a request for assistance under this Agreement;
- i) “requesting customs authority” means the customs authority which makes a request for assistance under this Agreement;
- j) “requested Party” means the Party whose customs authority receives a request for assistance;
- k) “requesting Party” means the Party whose customs authority makes the request for assistance; and
- l) “SAFE Framework” means the SAFE Framework of Standards to Secure and Facilitate Global Trade adopted at the June 2005 World Customs Organization Session in Brussels and as updated from time to time.

## ARTICLE 2

### **Territorial application**

1. This Agreement shall apply, on the one hand, to the United Kingdom and the following territories for whose international relations it is responsible: the Bailiwick of Jersey, the Bailiwick of Guernsey and the Isle of Man and, on the other hand, to the Republic of Serbia.
2. Article 7 (Authorised Economic Operator) shall not apply to the Bailiwick of Jersey or the Bailiwick of Guernsey.

## ARTICLE 3

### **Relation to other international agreements**

1. The provisions of this Agreement shall not affect the rights and obligations of the Parties under any other international agreement to which either Party is a party.

2. Notwithstanding paragraph 1, this Agreement supersedes incorporated Protocol 6 (On Mutual Administrative Assistance in Customs Matters) of the Partnership, Trade and Cooperation Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Serbia done at Belgrade on 16 April 2021 (“the PTCA”). The following technical modification to the PTCA shall apply:

The final paragraph of incorporated Article 99 of Title VIII (Cooperation Policies) shall be replaced by:

“The rules on mutual administrative assistance between the Parties in the customs field are laid down in the Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Serbia on cooperation and mutual administrative assistance in customs matters.”

## **TITLE II**

### **CUSTOMS COOPERATION**

#### **ARTICLE 4**

##### **Scope of cooperation**

1. Under this Agreement, customs cooperation shall cover all matters relating to the application of customs law, including the prevention, investigation, detection or prosecution of any customs offence.

2. The Parties through their customs authorities undertake to develop customs cooperation. In particular, the Parties shall cooperate in:

- a) establishing and maintaining channels of communications between their customs authorities to facilitate the secure and rapid exchange of information;
- b) facilitating effective coordination between their customs authorities; and
- c) any other administrative matters related to this Agreement that may from time to time require their joint action.

3. The Parties also undertake to make cooperative efforts through their customs authorities in order to develop trade facilitation actions in the field of customs in accordance with international standards.

## ARTICLE 5

### **Technical cooperation**

The customs authorities may provide technical cooperation to each other, including cooperation on:

- a) information and experience exchange in the use of technical equipment for customs controls;
- b) training of customs officials;
- c) exchange of personnel and experts in customs matters;
- d) exchange of specific, scientific and technical information related to the effective application of customs laws, procedures and zones, including free zones; and
- e) emerging technologies.

## ARTICLE 6

### **Cooperation within international organisations**

The customs authorities of the Parties shall seek, where appropriate, to develop and strengthen their cooperation on topics of common interest with a view to facilitating discussions on customs matters in the framework of relevant international organisations such as the World Customs Organization and the World Trade Organization.

## TITLE III

### **SPECIAL FORMS OF COOPERATION**

## ARTICLE 7

### **Authorised economic operators**

1. Each Party shall establish or maintain a trade facilitation partnership programme for operators who meet specified criteria, hereinafter referred to as the Authorised Economic Operator (AEO) programme, in accordance with the SAFE Framework.



2. Each Party shall publish the specified criteria to qualify as an AEO. The specified criteria shall relate to compliance, or the risk of non-compliance, in accordance with requirements specified in the Party's laws, regulations or procedures. The Parties may use the criteria set out in paragraph 7.2(a) of Article 7 of the Agreement on Trade Facilitation.

3. The specified criteria to qualify as an AEO shall not be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail. The specified criteria shall be designed or applied so as to allow the participation of small and medium-sized enterprises.

4. The AEO programme shall include specific benefits for such operators that meet the specified criteria, taking into account the commitments of each Party under paragraph 7.3 of Article 7 of the Agreement on Trade Facilitation.

5. The Parties are encouraged to enter into a mutual recognition arrangement in relation to their respective AEO programmes.

## ARTICLE 8

### **Controlled delivery**

1. The customs authorities of the Parties may, by mutual arrangement, permit under their control, the movement of unlawful goods or goods suspected of being unlawful out of, through, or into their respective territories with a view to investigating and combating customs offences.

2. If granting such permission is not within the competence of the customs authority, that customs authority shall endeavour to initiate cooperation with the relevant authorities that have such competence, or it shall transfer the case to those authorities.

## ARTICLE 9

### **Joint investigation teams**

1. By mutual agreement, the customs authorities of the Parties may set up a joint investigation team based in a Party and comprising officers with the relevant specialisations. The tasks of the joint investigation team shall be mutually agreed by the customs authorities and shall include:

- a) implementation of difficult and demanding investigations of specific customs offences, requiring simultaneous, coordinated action between the Parties concerned; and

- b) coordination of joint activities to prevent and detect particular types of customs offences and obtain information on the persons involved, their associates and the methods used.
- 2. Joint investigation teams shall operate under general conditions to be mutually agreed by the customs authorities of the Parties and shall include that:
  - a) they shall be set up only for a specific purpose and for a limited time period;
  - b) an officer from the Party in which the team's activities take place shall head the team;
  - c) the participating officers shall be bound by the law of the Party in whose territory the team's activities take place; and
  - d) the Party in which the team's activities take place shall make the necessary organisational arrangements for the team to operate.
- 3. Membership of the team shall not bestow on officers any powers of intervention in the territory of the other Party.

## ARTICLE 10

### **Automatic exchange of information**

- 1. The Parties may, by mutual arrangement in accordance with Article 23 (Implementation):
  - a) exchange any information covered by this Agreement on an automatic basis; or
  - b) exchange specific information covered by this Agreement in advance of the arrival of consignments in the territory of the other Party.
- 2. The Parties may establish arrangements on the type of information they wish to exchange, the format and the frequency of transmission to implement the exchanges under paragraph 1.

## **TITLE IV**

### **MUTUAL ADMINISTRATIVE ASSISTANCE**

#### **ARTICLE 11**

##### **Scope of assistance**

1. The Parties, through their customs authorities, shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Agreement, to ensure the correct application of customs law, in particular by preventing, investigating and combating customs offences.

1. The provisions on assistance in customs matters provided for in this Agreement apply to any customs authority of either Party which is competent for the application of this Agreement. That assistance shall neither prejudice the provisions governing mutual assistance in criminal matters under international agreements or the laws and regulations of each Party 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.

2. Assistance to recover duties, taxes or fines is not covered by this Agreement.

#### **ARTICLE 12**

##### **Assistance on request**

1. At the request of the requesting customs authority, the requested customs authority shall provide it with all relevant information which may enable it to ensure that customs law is correctly applied, including information regarding activities detected or planned which are or could be customs offences.

2. At the request of the requesting customs authority, the requested customs authority shall in accordance with its laws and regulations, inform it of whether:

- a) goods imported into a Party have been properly exported from the other Party, specifying where appropriate the customs procedure applied to the goods; and
- b) goods exported from a Party have been properly imported into the other Party, specifying where appropriate the customs procedure applied to the goods.

3. At the request of the requesting customs authority, the requested customs authority shall take the necessary steps in accordance with its laws and regulations

to ensure surveillance of and to provide the requesting customs authority with information on:

- a) persons in respect of whom there are reasonable grounds for believing that they are or have been involved in customs offences;
- b) 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 those goods are intended to be used in customs offences;
- 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 customs offences;
- 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 customs offences; and
- e) premises suspected by the requesting customs authority of being used to commit customs offences.

## ARTICLE 13

### **Spontaneous assistance**

Wherever possible, on their own initiative, the Parties shall assist each other in accordance with their laws and regulations by providing information on concluded, planned or ongoing activities which constitute customs offences, and which may be of interest to the other Party. The information shall focus in particular on:

- a) goods known to be subject to customs offences;
- b) persons in respect of whom there are reasonable grounds for believing they are or have been involved in customs offences;
- c) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in customs offences; and
- d) new means or methods employed in carrying out customs offences.

## ARTICLE 14

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

1. Requests pursuant to this Agreement shall be made in writing either in print or electronic format. They shall be accompanied by the documents necessary to enable compliance with the request. In the case of urgency, the requested customs authority may accept an oral request, but such oral requests shall be confirmed promptly in writing.
2. Requests pursuant to paragraph 1 shall include the following information:
  - a) the requesting customs authority and the requesting official;
  - b) the type of assistance requested;
  - c) the object of and the reasons for the request;
  - d) the relevant laws and regulations;
  - e) indications as exact and comprehensive as possible on the goods or persons who are the target of the investigations; and
  - f) a summary of the relevant facts of the enquiries already carried out.
3. Requests shall be submitted in an official language of the requested Party or in a language that is acceptable to that Party. This requirement shall not apply to any documents that accompany the request under paragraph 1.
4. If a request does not meet the formal requirements set out in paragraphs 1 to 3, the requested customs authority may request the correction or completion of the request; pending such correction or completion precautionary measures may be requested.

## ARTICLE 15

### **Execution of requests**

1. In order to comply with a request for assistance, the requested customs authority shall proceed promptly, as though it were acting on its own account or at the request of another authority of the same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This paragraph shall also apply to any other authority to which the request has been addressed in accordance with this Agreement by the requested customs authority when the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the laws and regulations of the requested Party.

3. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present in the offices of the requested customs authority or any other concerned authority as referred to in paragraph 1, to obtain information relating to activities that are or may be customs offences which the requesting customs authority needs for the purpose of this Agreement.

4. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

5. Duly authorised officials of a Party in the territory of the other Party:

- a) shall, in relation to paragraph 4, act solely in an advisory capacity, and shall under no circumstances actively participate in the investigation or investigative activity, nor meet the individuals being questioned;
- b) must at all times be able to furnish proof of their official capacity;
- c) shall not wear uniform, nor carry weapons; and
- d) shall enjoy the same protection as that afforded to officials of the other Party, in accordance with the legal and administrative provisions in force there.

6. In the event that the request cannot be complied with, the requesting customs authority shall be notified promptly of that fact with a statement of the reasons. The statement may be accompanied by information that the requested customs authority considers may be of assistance to the requesting customs authority.

## ARTICLE 16

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

1. The requested customs authority shall communicate results of enquiries conducted pursuant to a request made under this Agreement to the requesting customs authority in writing together with relevant documents, certified copies of documents or other items.

2. The information communicated under paragraph 1 may be in electronic format.

3. Original files and documents shall be transmitted only upon request in cases where certified copies would be insufficient. Those originals shall be returned to the requested customs authority at the earliest opportunity.

4. The requested customs authority shall, under the provisions referred to in paragraph 3, deliver to the requesting customs authority any information related to the authenticity of the documents issued or certified by official agencies within its territory in support of a goods declaration.

## ARTICLE 17

### **Delivery and notification**

1. At the request of the requesting customs authority, the requested customs authority shall take all necessary measures in accordance with its laws and regulations in order to deliver any documents and to notify any decisions of the requesting customs authority falling within the scope of this Agreement, to an addressee residing or established in the jurisdiction of the requested Party.

2. Such requests for the delivery of documents or the notification of decisions shall be made in writing in an official language of the requested customs authority or in a language acceptable to that authority.

## ARTICLE 18

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

1. Any form of assistance within the scope of this Agreement may be refused, or may be subject to certain conditions or requirements, if the requested Party considers that assistance would:

- b) be likely to prejudice the sovereignty, security, public order or other essential interests of the requested Party; or
- c) violate a trade secret or prejudice legitimate commercial interests.

2. Where the requesting customs 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 customs authority to decide how to respond to such a request.

3. The requested customs authority may postpone the assistance on the grounds that such assistance will interfere with ongoing investigations, prosecutions or proceedings. In such a case, the requested customs authority shall consult with the requesting customs authority to determine if assistance can be given subject to such terms or conditions as the requested customs authority may require.

4. For the cases referred to in paragraph 1, the decision of the requested customs authority and the reasons thereof shall be communicated to the requesting customs authority without delay.

## ARTICLE 19

### **Experts and witnesses**

The requested customs authority may authorise its officials to appear, within the limitations of the authorisation granted, as experts or witnesses before an authority in the other Party regarding the matters covered by this Agreement, and produce such objects, documents or certified copies thereof as may be needed for this purpose. The request for appearance shall indicate specifically before which authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

## ARTICLE 20

### **Assistance expenses**

1. Subject to paragraphs 2 and 3, the Parties shall waive any claims on each other for reimbursements of expenses incurred in the execution of this Agreement.
2. Expenses and allowances paid to experts and witnesses, as well as costs of translators and interpreters, other than public service employees, shall be borne by the requesting Party.
3. If the execution of a request requires expenses of a substantial or extraordinary nature, the 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.

## TITLE V

### **INFORMATION EXCHANGE**

## ARTICLE 21

### **Confidentiality and protection of information**

1. Any information communicated in whatsoever form pursuant to this Agreement shall be considered to be of a confidential nature, in accordance with the laws and regulations of each Party and shall enjoy the protection extended to similar information under the relevant laws and regulations of the Party that received it and the corresponding provisions that apply to the other customs authority, unless the Party which provided the information gives a prior consent to the disclosure of such information.
2. The exchange of personal data shall take place in accordance with the supplying Party's rules on international transfers of personal data and in accordance



with the requirements set out in the Annex on Data Protection. Where required, each Party shall, while respecting the supplying Party's rules on international transfers of personal data, establish safeguards necessary to enable the exchange of personal data.

3. Information obtained shall be used solely for the purposes of this Agreement. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the customs authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

4. Paragraph 3 shall not impede the use of information obtained in accordance with this Agreement as evidence in court or tribunal proceedings subsequently instituted in respect of customs law. Therefore, the Parties may in their records of evidence, reports and testimonies and in court or tribunal proceedings use as evidence information obtained in accordance with the provisions of this Agreement. The customs authority which supplied that information shall be notified of such use.

5. Notwithstanding paragraph 3, unless otherwise notified by the requested customs authority providing the information, the requesting customs authority receiving the information may provide the information pursuant to this Agreement to the relevant law enforcement agencies of its Party. These agencies may only use this information for the correct application of customs law and shall be subject to the conditions set out in this Article.

6. 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 regulation of the Party of the customs authority that received it. Such customs authority shall, wherever possible, give advance notice of any such disclosure to the customs authority which provided the information. The Party that received the information shall, unless otherwise agreed by the Party which provided the information, wherever appropriate, use all available measures under the applicable laws and regulations of the former Party to maintain the confidentiality of information and to protect personal data as regards applications by a third party or other authorities for disclosure of the information concerned.

## **TITLE VI**

### **FINAL PROVISIONS**

#### **ARTICLE 22**

##### **Future developments**

With a view to supplementing the levels of cooperation and mutual administrative

assistance in customs matters provided for in this Agreement, the Parties may agree to expand this Agreement by establishing arrangements on specific sectors or matters in accordance with the Parties' respective customs law.

#### ARTICLE 23

##### **Implementation**

1. This Agreement shall be implemented in accordance with the laws and regulations of the Parties, including in the field of data protection, and within the available resources of their respective customs authorities.
2. The customs authorities of the Parties shall be responsible for all practical measures and arrangements necessary for the implementation of this Agreement.
3. The customs authorities, where appropriate, may agree to meet or set up working groups to ensure the proper implementation of this Agreement. The customs authorities shall fix by mutual agreement a place, a date and an agenda, for any meeting or working group under this Article.

#### ARTICLE 24

##### **Settlement of disputes**

1. Any questions or disputes concerning the interpretation, implementation and application of this Agreement shall so far as possible be settled by negotiation between the Parties.
2. Disputes for which no solutions are found shall be settled by diplomatic means.

#### ARTICLE 25

##### **Entry into force, amendments and termination**

1. This Agreement shall enter into force on the first day of the second month following the later of the Parties' notifications that they have completed their respective internal procedures.
2. This Agreement may be amended by mutual agreement of the Parties through diplomatic notes exchanged between them. Amendments shall enter into force under the same conditions as referred to in paragraph 1, except as otherwise agreed by the Parties.

3. Each Party may terminate this Agreement by giving notice to the other Party in writing. The termination shall take effect three months from the date of notification to the other Party. Requests for assistance which have been received prior to the termination of the Agreement shall be completed in accordance with the provisions of this Agreement.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE at Belgrade, on this Twenty-first day of May 2024, in duplicate.

**For the United Kingdom of  
Great Britain and  
Northern Ireland:**

**NUSRAT GHANI**

**For the Republic of Serbia:**

**SINISA MALI**

## **Annex on Data Protection**

1. The Parties through their customs authorities agree to move, process, store and destroy data received securely by applying personnel, physical and information security controls that offer an appropriate level of protection, including secure premises and secure information technology systems with access controls.
2. The customs authorities of the Parties shall ensure that the data is restricted to those people requiring it for the purpose for which it was provided, particularly where it is personal data of a sensitive nature.
3. The customs authorities shall have processes in place to deal with and respond to security incidents. The processes would include allocating responsibility for managing breaches to a dedicated person or team, ensuring robust breach detection, investigation and internal reporting procedures are in place and ensuring staff awareness about identifying and reporting breaches. Any data losses and security incidents will be handled in accordance with the policy of the customs authority in which the breach occurred and notified to the other customs authority within 24 hours of identification. In the event of a security incident the customs authorities will endeavour to cooperate, agreeing on the appropriate actions.
4. The customs authorities shall only hold data received while it is required for the purposes for which it was transferred and subsequently processed. Both customs authorities shall periodically review and delete personal data held in accordance with an appropriate data protection policy.
5. The customs authorities shall, in respect of personal data exchanged under this Agreement, ensure that they provide clear and sufficient information to the person to whom the data relates, of the purposes for which they will process their personal data, the legal basis for processing the data and other information as is required by the Parties' data protection law, including where appropriate, notification that either Party intends to make an international transfer of personal data to the other Party, with reference to appropriate safeguards.
6. The Parties agree through their customs authorities to provide such assistance as is reasonably required to enable the other Party to comply with requests from the person to whom the data relates to exercise their rights in relation to personal data processed under this Agreement within the time limits imposed by the Parties' data protection law.
7. Each Party shall provide written, signed assurance that they have complied with these undertakings upon request.

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