

The Agreement was
previously published
as Viet Nam No.1 (2026)
CP 1475



Treaty Series No. 39 (2026)

Agreement

between the Government of the United Kingdom of Great Britain and Northern
Ireland and the Government of the Socialist Republic of Viet Nam on Cooperation
and Mutual Administrative Assistance in Customs Matters

London, 29 October 2025

[The Agreement entered into force 1 July 2026]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of His Majesty
August 2026*

CP 1666

The Agreement was
previously published
as Viet Nam No.1 (2026)
CP 1475



Treaty Series No. 39 (2026)

Agreement

between the Government of the United Kingdom of Great Britain and Northern
Ireland and the Government of the Socialist Republic of Viet Nam on Cooperation
and Mutual Administrative Assistance in Customs Matters

London, 29 October 2025

[The Agreement entered into force 1 July 2026]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of His Majesty
August 2026*

CP 1666



© Crown copyright 2026

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3

Where we have identified any third-party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.uk/official-documents

Any enquiries regarding this publication should be sent to us at Treaty Unit, Foreign, Commonwealth and Development Office, King Charles Street, London, SW1A 2AH

ISBN 978-1-5286-6787-6
E03672976 08/26

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Global on behalf of the Controller of His Majesty's Stationery Office.

**AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED
KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE
GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIET NAM ON
COOPERATION AND MUTUAL ADMINISTRATIVE ASSISTANCE IN
CUSTOMS MATTERS**

Preamble

The Government of the Socialist Republic of Viet Nam on the one part, and the Government of the United Kingdom of Great Britain and Northern Ireland ("the United Kingdom") on the other part, hereafter referred to together as "the Parties", or individually as " Party";

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 the need for international cooperation in matters related to the application and enforcement of their customs law 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 the Parties' 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;

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;

AIMING to develop a framework to enhance cooperation in combatting fraud in customs matters; and

AIMING to promote cooperation in customs in the context of bilateral and regional initiatives with a view to further simplifying and harmonising customs procedures through the use of technologies;

HAVE AGREED AS FOLLOWS:

TITLE I
GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purpose of this Agreement:

“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;

“customs authority” means:

- (a) With respect to the Government of the United Kingdom, His Majesty’s Revenue and Customs or its successor, and 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:
 - (i) for the Bailiwick of Jersey, the Jersey Customs & Immigration Service or its successor;
 - (ii) for the Bailiwick of Guernsey, Guernsey Customs & Immigration or its successor;
 - (iii) for the Isle of Man, the Customs and Immigration Division of the Isle of Man Treasury or its successor; and
- (b) With respect to the Government of the Socialist Republic of Viet Nam, the Department of Viet Nam Customs;

“customs law” means any laws and regulatory provisions 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;

“customs offence” means any violation or attempted violation of customs law;

“information” means any data, available to each customs authority, 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;

“official” means any customs officer or any other government officer designated by each Party;

“person” means a natural or a legal person;

“personal data” means any data concerning an identified or identifiable natural person;

“requested authority” means the customs authority which receives a request for assistance under this Agreement;

“requesting authority” means the customs authority which makes a request for assistance under this Agreement;

“requested Party” means the Party whose customs authority receives a request for assistance;

“requesting Party” means the Party whose customs authority makes the request for assistance; and

“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. Subject to paragraph 2, 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 Socialist Republic of Viet Nam.

2. Article 7 (Authorised Economic Operators) 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, the provisions of this Agreement shall take precedence over the provisions of any bilateral agreement on customs cooperation and mutual administrative assistance which has been concluded between the Parties,

insofar as the provisions of those bilateral agreements are incompatible with those of this Agreement.

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.
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.
4. The Parties through their customs authorities undertake to cooperate in the customs enforcement of intellectual property rights.
5. The Parties through their customs authorities undertake to cooperate in the areas of enforcement and prevention of customs offences to ensure the economic, commercial, fiscal, social, public health and supply chain interests of each Party.
6. The Parties through their customs authorities undertake to cooperate in exchanging experiences and sharing best practices on new modernisation trends and customs control techniques with the aim of improving their customs professionalism.

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 law, procedures and zones, including free zones; and
- (e) exchange of experience in the use of emerging technology and technical solutions for efficient customs control and enforcement as well as trade facilitation measures.

ARTICLE 6

Cooperation within international organisations

The customs authorities 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 may, on a case by case basis, 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 its 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 customs authorities shall discuss and agree in writing on the establishment and tasks of a joint investigation team based on the nature of the case and in accordance with each Party's laws and regulations 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, detect and obtain information on particular types of customs offences.
- 2. Joint investigation teams shall operate under general conditions to be mutually agreed by the customs authorities and shall include that:
 - (a) they shall be set up only for a specific purpose and for a limited time period;
 - (b) an official from the Party in which the team's activities take place shall head the team;
 - (c) the participating officials shall be bound by the laws and procedures of the Party in whose territory the team's activities take place;
 - (d) the Party in which the team's activities take place shall make the necessary organisational arrangements for the team to operate; and
 - (e) the activities and administration of the joint investigation team shall be coordinated through a nominated contact point of the requested Party.
- 3. Membership of the team shall not bestow on officials any powers of intervention in the territory of another Party.
- 4. Joint investigation shall not be appropriate in criminal investigations or investigations where immediate action is required.

TITLE IV

MUTUAL ADMINISTRATIVE ASSISTANCE

ARTICLE 10

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 within the competence of the customs authority.
- 2. The provisions on assistance in customs matters provided for in this Agreement apply to the customs authorities of either Party which are 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.

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

ARTICLE 11

Assistance on request

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

2. At the request of the requesting authority, the requested authority shall 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 authority, the requested authority shall take the necessary steps in accordance with its laws and regulations to ensure surveillance of and to provide the requesting 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 authority of being used to commit customs offences.

ARTICLE 12

Spontaneous assistance

Wherever possible, on their own initiative, each Party through their customs authorities 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 have been, are, or may be 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 13

Form and substance of requests for assistance

1. Requests pursuant to this Agreement shall be made in writing either in printed or electronic format. They shall be accompanied by the documents necessary to enable compliance with the request. In the case of urgency, the requested 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 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. That 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 authority may request the correction or completion of the request; pending such correction or completion precautionary measures may be ordered.

ARTICLE 14

Form in which results of enquiries are to be communicated

1. The requested authority shall communicate the results of enquiries conducted pursuant to a request made under this Agreement to the requesting 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.

ARTICLE 15

Delivery and notification

1. At the request of the requesting authority, the requested 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 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 authority or in a language acceptable to that authority.

ARTICLE 16

Execution of requests

1. In order to comply with a request for assistance, the requested 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, by arranging for them to be carried out or by

indicating the relevant authority to take the request. This paragraph shall also apply to any other authority to which the request has been addressed in accordance with this Agreement by the requested 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 authority or any other concerned authority as referred to in paragraph 1, to obtain information relating to activities that have been, are or may be customs offences which the requesting 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 authority shall be notified promptly of that fact with a statement of the reasons. The statement may be accompanied by information that the requested authority considers may be of assistance to the requesting authority.

ARTICLE 17

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:

- (a) be likely to prejudice the sovereignty, security, public order or other essential interests of the requested Party;

- (b) violate a trade secret or prejudice legitimate commercial interests; or
- (c) be likely to prejudice ongoing investigations.

2. Where the requesting 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.

3. The requested 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 authority shall consult with the requesting authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.

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

ARTICLE 18

Assistance expenses

1. Subject to paragraph 2, the Parties shall waive any claims on each other for reimbursements of expenses incurred in the execution of this Agreement. Expenses and allowances paid to experts, translators and interpreters, other than public service employees, shall be borne by the requesting Party.

2. 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 and Confidentiality

ARTICLE 19

Exchange of information

1. The Parties through their customs authorities may establish arrangements on the type of information they wish to exchange, the format and the frequency of transmission of information in accordance with their laws and regulations and within the scope of cooperation of this Agreement.

2. The customs authorities may:
 - (a) exchange information covered by this Agreement on an automatic basis; or
 - (b) exchange specific information covered by this Agreement in advance of the arrival of goods in the territory of the other Party.
3. In the case of urgency, information may be exchanged orally but such oral exchanges shall be confirmed promptly in writing.
4. Personal data may be exchanged on an automatic basis only where the customs authorities have established arrangements for the protection of the personal data exchanged under this Article.

ARTICLE 20

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 laws and regulations of the Party that provided the information.
2. The exchange of personal data shall take place in accordance with the laws and regulations of the requested Party on the protection of personal data and within the competence of the customs authorities, with regard to the Annex on Personal Data Protection to this Agreement.
3. The provisions set out in the Annex on Personal Data Protection shall be regularly reviewed by the Parties and shall be updated if the frequency, volume or sensitivity of personal data exchanges increase. The Parties shall consult with each other on all practical measures and arrangements necessary for the implementation of this paragraph.
4. Information obtained shall be used solely for the purposes of this Agreement. Where one of the Parties wishes to use or disclose such information for other purposes including in administrative or appeal proceedings, 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.
5. Paragraph 4 shall not impede the use of information obtained in accordance with this Agreement in administrative or appeal proceedings instituted in respect of customs offences. Therefore, the Parties may in their records of evidence, reports and testimonies in such 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.

6. Notwithstanding paragraph 4 of this Article, unless otherwise notified by the requested authority providing the information, the requesting authority receiving the information may provide the information pursuant to this Agreement to the relevant law enforcement agencies of the 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.

7. 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 Party of the customs authority that received it. Such customs authority shall give advance notice of 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, 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 21

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 22

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 23

Settlement of disputes

Any disputes arising from the interpretation or application of this Agreement shall be settled by negotiation between the Parties through diplomatic channels.

ARTICLE 24

Entry into force, amendments and termination

1. This Agreement shall be approved by the Parties in accordance with their own internal procedures. It shall enter into force on the first day of the second month from the date of receipt of 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.

ARTICLE 25

Authentic texts

This Agreement shall be drawn up in two originals, each in the English language and the Vietnamese language, all texts being equally authentic.

In witness whereof, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

Done in duplicate at London on this Twenty-ninth Day of October 2025.

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

**For the Government of the
Socialist Republic of Viet Nam:**

DANIEL TOMLINSON

NGUYEN VAN THANG

Annex on Personal Data Protection

Purpose

The Parties recognise the importance of the protection of personal data. The provisions in this Annex should be read with this Agreement and are only intended to relate to case by case personal data exchanged as part of this Agreement.

This Annex shall be used in the limited circumstances where the customs authority of one Party receives personal data from the other Party's customs authority.

This Annex facilitates cooperation and sets out how the customs authorities, within their competence and practicable resources and in accordance with their domestic laws and regulations, shall protect personal data which is transferred between the customs authorities under this Agreement.

Definitions

1. In addition to the definitions provided by this Agreement, the following definitions apply to this Annex:

“data subject” means an individual identified by personal data;

“personal data breach” means a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, personal data;

“processing” means any operation or set of operations which is performed on personal data or sets of personal data, whether or not by automated means, such as collecting, storing, transmitting, sharing, deleting or destruction of personal data.

Access

2. The customs authority shall ensure it has appropriate measures, within its competence and in accordance with its domestic laws and regulations, in place to respond to any enquiries and requests for personal data it receives from a data subject relating to the processing of their personal data that is available to each customs authority. Subject to the restrictions in paragraphs 6 and 7 and in accordance with the time frames set out in each Party's domestic laws and regulations on data protection.

3. The customs authorities shall ensure that any information provided to the data subject shall be in an intelligible and easily accessible form, with a clear and sufficient explanation of how the data subject's personal data is being processed.

Correction and Deletion

4. The customs authority shall, within its competence and in accordance with its domestic laws and regulations, ensure that a data subject is entitled to seek correction or deletion of their personal data, which has been provided to the customs authority that they assert is inaccurate. Subject to the restrictions in paragraphs 6 and 7 and in accordance with the time frames set out in each Party's domestic laws and regulations on data protection.

5. Where the customs authority concludes that the personal data it has received under this Agreement is inaccurate, has been improperly processed or has been kept longer than necessary, it shall take the necessary measures of correction or deletion as appropriate, within its competence and in accordance with the domestic laws and regulations of the Party concerned.

Restrictions

6. Each Party through its customs authority shall ensure that the measures referred to in paragraphs 2 to 5 are subject to:

- (a) the Party's legal obligations not to disclose confidential information which are prescribed in articles 17 and 20 of this Agreement or other legal obligations restricting disclosure; and
- (b) any non-disclosure provisions the Party may be lawfully entitled to rely on to safeguard other legal rights.

7. Each Party may restrict the measures set out in paragraphs 2 to 5 depending on each Party's domestic laws and regulations or if the request would require disproportionate resources by the customs authority to execute. If provision of information is restricted or denied subject to the requirements in paragraphs 2 and 5 as defined under each Party's domestic laws and regulation, the customs authority providing personal data under this Agreement shall, within a reasonable timescale, notify the data subject in writing setting out the basis for the denial or restriction.

General Protections

8. The customs authorities of each Party shall apply necessary supervisory measures on the use of personal data within its competence and in accordance with its domestic laws and regulations.

9. Each customs authority, within its competence and practicable resources and in accordance with its domestic laws and regulations, shall move, process, store and destroy personal data received from the other Party securely by applying personnel,

physical and information security controls that offer an appropriate level of protection.

10. Each Party, shall have processes in place to prevent, deal with and respond to any personal data breach. Any data losses, personal data breaches or other security incidents in relation to personal data under this Agreement shall be handled in accordance with the domestic laws and regulations of the Party in which the breach occurred and notified to the other customs authority as soon as reasonably possible.

11. Each customs authority, in accordance with its domestic laws and regulations, including on retention, shall only hold personal data for as long as it is required for the purposes for which it was transferred and subsequently processed.

12. Automated decision making without human involvement shall not take place in relation to personal data processed under this Agreement unless the Parties agree appropriate measures and processes to facilitate this.

E03672976
978-1-5286-6787-6