

- (c) in cases concerning the delivery of documents regarding the application of Customs law;
  - (d) to facilitate the simplification and harmonisation of their customs procedures; and
  - (e) to ensure the security of the international trade supply chain.
2. Within the framework of this Agreement, each Party shall render assistance in accordance with its domestic law and administrative provisions and within the competence and available resources of its Customs administration.
3. This Agreement shall not provide for the recovery in the territory of the requested Party of customs duties, taxes and any other charges incurred in the territory of the requesting Party.
4. This Agreement is intended solely for mutual administrative assistance between the Parties. The provisions of this Agreement shall not give rise to a right on the part of any person to obtain, suppress or exclude any evidence or to impede the execution of a request.

### **ARTICLE 3**

#### **Communication of Information**

1. Each Customs administration shall supply to the other, either on request or on its own initiative, all available information and intelligence that may help to ensure proper application of Customs law, the prevention, investigation and combating of Customs offences and the security of the international trade supply chain. Such information may relate to:
- (a) the recovery, by the Customs administrations, of customs duties as well as the correct determination of customs value of the goods and their tariff classification;
  - (b) the application of the rules concerning the origin of goods;
  - (c) the prevention and repression of Customs offences;
  - (d) Customs law and procedures that are relevant to enquiries relating to a Customs offence;