

- (a) assist each other in the prevention, investigation and repression of offences;
 - (b) upon request, assist each other by providing information to be used in administering and enforcing the customs laws; and
 - (c) endeavour to co-operate in the research, development and testing of new systems and procedures, in the training and exchange of personnel, in harmonizing documentation and in other matters that may from time to time require their joint efforts.
2. The assistance mentioned in paragraphs 1(a) and (b) shall be provided for use in all proceedings, whether judicial, administrative or investigative.
3. The Contracting Parties may provide assistance pursuant to other agreements, arrangements or practices that are in effect between the Contracting Parties.

ARTICLE 3

Obligation to Observe Confidentiality

1. Inquiries, information, documents and other communications received by the Customs Administration of either Contracting Party under this Agreement shall be treated as confidential and shall be granted the protection from disclosure provided under the law of the receiving Contracting Party with regard to such information.
2. Information, documents and other communications made available under this Agreement shall not be used for purposes other than those specified in this Agreement, except with the written consent of the Customs Administration providing the information, documents and other communications.

ARTICLE 4

Exemption from the Obligation to Provide Assistance

1. Where the Customs Administration whose assistance is requested is of the opinion that compliance with a request is likely to be detrimental to its national sovereignty or security, public policy or other important interests of its country, it may decline to provide its assistance in whole or in part, or may stipulate that its provision of assistance shall be dependent upon the fulfillment of certain conditions or requirements.
2. Where a request is made for assistance that the requesting Customs Administration itself would be unable to provide, the requesting Customs Administration shall draw attention to this fact in its request. Compliance with such a request shall be within the discretion of the Customs Administration whose assistance is requested.