

行政院 第 4011 次會議

民國 115 年 7 月 9 日

報告事項(三)

財政部函送「中華民國(臺灣)政府與史瓦帝尼王國政府關務互助協定」，請鑒核案。

說明：

- 一、財政部函以，為增進我國與史瓦帝尼雙邊關務合作，促進貿易便捷與安全，雙方爰擬簽署「中華民國(臺灣)政府與史瓦帝尼王國政府關務互助協定」，前經報奉鈞院函復同意辦理在案。嗣經雙方代表完成簽署，檢附該協定，請備查。
- 二、本案擬由院復准備查，並函請總統府秘書長查照轉陳。報請鑒核

附件如附

中華民國（臺灣）政府與史瓦帝尼王國政府 關務互助協定

中華民國（臺灣）政府與史瓦帝尼王國政府（以下單獨稱「一方」，合稱「雙方」），

鑑於正確核課進出口貨物關稅與其他稅捐，以及確保適當執行禁止、限制及管制措施之重要性；

鑑於違反關務法規行為有損經濟、商業、財政、社會、公共衛生及文化利益；

認知關務法規之管理及執行，亟需合作；

確信經由雙方海關合作，更能有效執行打擊違反關務法規之行為；

考量國際條約對特定貨物之禁止、限制及特別管制措施；
及

尊重關稅合作理事會一九五三年十二月五日關於行政互助之建議；

茲同意如下：

第一條 定義

除上下文另有規定外，本協定稱：

- 一、「海關」：在中華民國(臺灣)政府指財政部關務署；在史瓦帝尼王國政府指國稅總署；「另一方海關」及「雙方海關」應據此解釋之；
- 二、「關務法規」，指任一方海關適用或執行與跨境貨物進口、出口、轉口、轉運、儲存及移動，以及包括與禁止、限制及管制措施有關之任何法律及行政規則；
- 三、「資訊」，指無論是否經過處理或分析之任何資料、文件、報告及任何形式之溝通(包括電子傳輸方式)；
- 四、「違反關務法規行為」，指任何違反或意圖違反關務法規之行為；
- 五、「人」，指自然人及法人；
- 六、「個人資料」，指與辨識或可資辨識自然人有關之任何資料；
- 七、「受請求機關」，指受請求協助之一方海關；及
- 八、「請求機關」，指請求協助之一方海關。

第二條 協定範圍

- 一、雙方應透過雙方海關，依本協定規定相互提供行政協助，以適當適用關務法規，以及防範、調查及打擊違反關務法規行為。
- 二、本協定所提供之相互協助，受請求機關應依據其領域內國內法之規定，並在受請求機關能力與可得資源範圍內提供之。
- 三、本協定旨在雙方海關之相互協助，且本協定規定並未賦予任何人具有妨礙執行請求協助之權利。

第三條 一般協助範圍

- 一、受請求機關應請求，應提供為確保關務法規執行、關稅及其他稅捐正確核課，或為防範、調查及打擊違反關務法規行為所需資訊之協助。
- 二、雙方海關應請求或依職權，得提供下列協助，但不以此為限：
 - (一) 處理旅客與貨物通關之方法及技巧；
 - (二) 成功應用執法工具及技巧；
 - (三) 有助抑制違法行為之執法行動，尤指打擊違反關務法規行為之特殊方法；及
 - (四) 違法行為及非法走私案件所使用之新手法。

三、雙方海關合作事項如下：

- (一) 建立及維繫溝通管道，以促進安全及迅速之資訊交流；
- (二) 新設備或關務程序之操作及測試；
- (三) 協助鎖定國際非法走私之資訊交流；
- (四) 關務法規、實務及程序等專業知識交流；
- (五) 培育海關人員專業技能之訓練活動及能力建構；及
- (六) 任何其他需要共同商議及行動事項。

第四條 特殊協助範圍

- 一、雙方海關應請求，應相互通知自一方海關領域輸出之貨物是否合法輸入另一方海關領域，或由一方海關領域輸入之貨物是否自另一方海關領域合法輸出。受請求時，應提供包括該貨物通關程序之資訊。
- 二、受請求機關應請求，應配合監督事項如下：
 - (一) 已知違反或疑似將違反請求機關領域關務法規行為之人，尤指正進出受請求機關領域者；
 - (二) 已知用於或疑似用於違反請求機關領域關務法規行為之運送中或儲存中貨物；
 - (三) 已知用於或疑似用於違反請求機關領域關務法規行為之運輸工具；及

(四) 受請求機關領域內已知用於或疑似用於違反
請求機關領域關務法規行為之處所。

三、雙方海關應請求或依職權，對於已完成或已規劃之活動，應相互提供在另一方海關領域內構成或可能構成違反關務法規行為之資訊。倘有涉及重大危害任一方海關領域之經濟、公共衛生、公共安全、環境或其他重大利益之情況，另一方海關應儘可能依職權提供該等資訊。

四、雙方海關應請求，應提供敘明貨物之目的地、貨名、數量、價值、原產地及其處理情形之運送與裝載資訊。

第五條 請求之溝通

一、依據本協定請求協助應以書面或電子傳輸方式為之，有助於執行請求之資訊應隨案附送。受請求機關得要求對電子傳輸方式請求進行書面確認。情況緊急時，得提出口頭請求，並應儘速以書面確認，或在雙方海關同意下以電子傳輸方式確認。

二、提供資訊之請求應包含之細項臚列如下：

(一) 請求機關名稱；

(二) 事件性質；

(三) 涉案事實簡要描述及其適用之法律及行政規

則；

- (四) 請求之理由；
- (五) 請求所涉已知相關之人之名稱及地址；
- (六) 為核課關稅及其他進出口稅捐，請求機關已進行或擬進行之程序；及
- (七) 如受請求機關提出同等請求，請求機關無法遵循之案例說明。

三、請求應以英文為之。隨案附送之文件，應於必要範圍內翻譯為英文。

第六條 請求之執行

- 一、受請求機關應採取所有合理措施執行請求，並應致力確保為實現該目的所需之必要措施。
- 二、受請求機關如未持有受請求之資訊，應依該國法律及行政規則規定啟動查詢以取得該資訊。受請求機關如非啟動查詢之適當機關，得指明適當機關。

第七條 資訊之使用及保密

- 一、依本協定取得之資訊，應僅供雙方海關並依本協定規定之目的使用。
- 二、應請求而提供資訊之海關得授權該資訊在其所定之規定及條件下供其他機關使用，不受前項規定之限

- 制。上述資訊之使用應符合請求使用資訊方之法律及行政規則規定。
- 三、依本協定取得之資訊，應賦予與取得資訊方之法律及行政規則對同類資訊同一機密保護程度。
 - 四、應受請求機關請求，除已獲受請求機關同意，請求機關應對取得之資訊保密，不受前項規定之限制。受請求機關請求保密時，應敘明其理由。
 - 五、本協定規定之資訊交換不得妨礙一方適用該國個人資料保護之法律。
 - 六、雙方海關依本協定交換所提供或取得之個人資料，應予記錄。
 - 七、雙方海關應採取必要之安全措施，保護依本協定交換之個人資料，免遭未經授權之存取、修改或散播。

第八條 豁免

- 一、受請求機關如認為提供協助將危害其安全、公共政策或其他重大公共利益，或將損害任何合法商業或專業利益，得拒絕或保留該協助，或在符合特定情況或要件下提供之。
- 二、請求機關如認為無法遵循受請求機關提出之同等請求，應於請求時敘明事實提請對方注意，並應由受

請求機關自行裁量是否應允該請求。

- 三、受請求機關得以妨礙進行之調查、起訴或訴訟程序為由，延遲提供協助。在此情況下，受請求機關應與請求機關諮商決定是否依受請求機關所定之規定或條件提供協助。
- 四、受請求機關如認為履行請求所需之投入，與請求機關所得效益顯不相當，得拒絕提供協助。
- 五、拒絕、保留或延遲提供協助時，應敘明理由。

第九條 費用

- 一、雙方及雙方海關應拋棄行使本協定所生費用之返還請求權。但專家與證人之費用、專家費，以及非由雙方機關人員所從事之翻譯及通譯費用，不在此限。
- 二、如執行請求需支付或將支付重大且性質特殊之費用，雙方及雙方海關應相互諮商決定執行該請求之條件與情況及費用負擔之方式。
- 三、本協定費用之支付應透過雙方海關或雙方同意之人為之。

第十條 協定之執行

- 一、雙方海關應相互通知其依本協定所指定聯絡官員之相關資訊。
- 二、雙方海關應：
 - (一) 透過指定聯絡官員直接溝通本協定所生事項。
 - (二) 經商議後，發布執行本協定所需行政法規。
 - (三) 致力透過相互協議，解決因本協定所衍生解釋或適用之問題或疑義。
- 三、雙方海關無法解決之爭議，應交由雙方透過相互商議設法解決。

第十一條 適用

本協定應適用於雙方海關各自管轄之領域。

第十二條 生效、修正及終止

- 一、本協定應自簽署日生效。本協定得經雙方書面同意修正。
- 二、本協定應持續有效。任一方得於三個月前以書面通知另一方終止本協定。終止當時正進行之程序仍應依本協定規定完成之。
- 三、雙方及雙方海關應於必要時或於本協定生效屆滿五年時，會商檢討本協定。但經雙方書面相互通知無檢討必要者，不在此限。

為此，雙方代表經各自政府正式授權，爰於本協定簽署，以昭信守。

本協定於二零二六年五月二日在姆巴巴內以中文及英文簽署一式兩份，兩種文本同一作準。

中華民國(臺灣)政府代表

史瓦帝尼王國政府代表

林佳龍

Pholile Shakantu

外交部部長

外交暨國際合作部部長



**AGREEMENT
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF CHINA (TAIWAN)
AND
THE GOVERNMENT OF THE KINGDOM OF ESWATINI
REGARDING MUTUAL ASSISTANCE IN CUSTOMS MATTERS**

The Government of the Republic of China (Taiwan) and the Government of the Kingdom of Eswatini, hereinafter referred to individually as a "Party" and collectively as the "Parties",

CONSIDERING the importance of accurate assessment of Customs duties and other taxes collected at importation and exportation and of ensuring proper enforcement of measures of prohibition, restriction and control;

CONSIDERING that offences against Customs laws are prejudicial to their economic, commercial, fiscal, social, public health and cultural interests;

RECOGNIZING the need for cooperation in matters related to the administration and enforcement of Customs laws;

CONVINCED that action against Customs offences can be made more effective by cooperation of Customs administrations;

HAVING REGARD to the international conventions containing prohibitions, restrictions, and special measures of control in respect of specific goods; and

HAVING REGARD to the Recommendation of the Customs Cooperation Council regarding Mutual Administrative Assistance of December 5, 1953;

Have agreed as follows:

ARTICLE 1 DEFINITIONS

For the purposes of this Agreement, unless the context otherwise requires:

1. "Customs administration" means:
In relation to the Government of the Republic of China (Taiwan), the Customs Administration, Ministry of Finance;
In relation to the Government of the Kingdom of Eswatini, the Eswatini Revenue Service (ERS);
"Other Customs administration" and "Customs administrations" shall be construed accordingly;
2. "Customs laws" mean any legal and administrative provisions applicable or enforceable by either Customs administration in connection with the importation, exportation, transshipment, transit, storage and movement of goods across the boundaries of their respective territories, including legal and administrative provisions related to measures of prohibition, restriction, and control;
3. "information" means any data, whether or not processed or analyzed, as well as documents, reports and other communications in any format, including electronic;
4. "Customs offence" means any violation or attempted violation of Customs laws;
5. "person" means both natural and legal persons;
6. "personal data" means any data concerning an identified or identifiable natural person;
7. "requested administration" refers to the Customs administration from which assistance is requested; and
8. "requesting administration" refers to the Customs administration which requests assistance.

ARTICLE 2
SCOPE OF THE AGREEMENT

1. The Parties shall through their Customs administrations, provide each other with administrative assistance, in accordance with the provisions of this Agreement, for the proper application of Customs laws, and for the prevention, investigation, and combating of Customs offences.
2. Mutual assistance under this Agreement shall be provided in accordance with the domestic laws in force in the territory of the requested administration and within the competence and available resources of the requested administration.
3. This Agreement is intended solely for mutual assistance between the Customs administrations, and the provisions of this Agreement shall not give rise to a right on the part of any person to impede the execution of a request for assistance.

ARTICLE 3
SCOPE OF GENERAL ASSISTANCE

1. Upon request, the requested administration shall provide assistance, in the form of provision of information necessary to ensure the enforcement of Customs laws, the accurate assessment of Customs duties and other taxes, or the prevention, investigation and combating of Customs offences.
2. Upon request or upon their own initiative, the Customs administrations may provide assistance, including but not limited to:
 - (a) methods and techniques of processing passenger and cargo clearance;
 - (b) successful application of enforcement aids and techniques;
 - (c) enforcement actions that might be useful to suppress offences and, in particular, special means of combating Customs offences; and
 - (d) new methods used in committing offences and in illicit traffic cases.
3. The Customs administrations shall cooperate in:
 - (a) establishing and maintaining channels of communication to facilitate the secure and prompt exchange of information;
 - (b) use and testing of new equipment or Customs procedures;
 - (c) exchange of information to assist in targeting international illicit trafficking;

- (d) exchange of experts knowledgeable in Customs laws, practices and procedures;
- (e) training activities and capacity building to develop specialized skills for Customs personnel; and
- (f) any other matter that may from time to time require joint consideration and action.

ARTICLE 4

SCOPE OF SPECIFIC ASSISTANCE

1. Upon request, the Customs administrations shall inform each other whether goods exported from the territory of one Customs administration have been lawfully imported into the territory of the other Customs administration or whether goods imported into the territory of one Customs administration have been lawfully exported from the territory of the other Customs administration. If requested, the information provided shall contain the Customs procedure used for clearing the goods.
2. Upon request, the requested administration shall facilitate special surveillance of:
 - (a) persons known to have committed or suspected of being about to commit a Customs offence in the territory of the requesting administration, particularly those moving into and out of the territory of the requested administration;
 - (b) goods, either in transport or in storage, known to have been used or suspected of being used to commit a Customs offence in the territory of the requesting administration;
 - (c) means of transport known to have been used or suspected of being used to commit a Customs offence in the territory of the requesting administration; and
 - (d) premises in the territory of the requested administration known to have been used or suspected of being used in connection with the commission of a Customs offence in the territory of the requesting administration.
3. Upon request or on their own initiative, the Customs administrations shall provide each other with information regarding the activities—completed or planned—that constitute or appear to constitute Customs offences within the territory of the other Customs administration. In situations that could involve substantial damage to the economy, public health, public security, environment, or any other vital interests of the territory of either Customs administration, the other Customs administration, wherever possible, shall supply such information on its own initiative.

4. Upon request, the Customs administrations shall provide information related to transportation and shipment of goods showing destination, description, quantity, value, origin and disposition of those goods.

ARTICLE 5

COMMUNICATION OF REQUESTS

1. Requests for assistance under this Agreement shall be made in writing or electronically, and shall be accompanied by any information deemed useful for the purpose of complying with such requests. The requested administration may require written confirmation of electronic requests. In urgent situations, requests may be made verbally. Such requests shall be confirmed as soon as possible either in writing, or if acceptable to both Customs administrations, by electronic means.
2. Requests for provision of information shall include the following details:
 - (a) the name of the requesting administration;
 - (b) the nature of the matter;
 - (c) a brief description of the case under review and the legal and administrative provisions that apply;
 - (d) the reasons for the request;
 - (e) the names and addresses of the persons to whom the request relates, if known;
 - (f) in case of assessment of customs duties and other taxes collected at importation and exportation, the procedures that the requesting administration has undertaken or attempted to undertake; and
 - (g) a reference in cases where the requesting administration would be unable to comply if a similar request were made by the requested administration.
3. Requests shall be made in the English language. Any documents accompanying such requests shall be translated, to the extent necessary, into the English language.

ARTICLE 6
EXECUTION OF REQUESTS

1. The requested administration shall take all reasonable measures to execute a request and shall endeavor to secure execution of any measure necessary for that purpose.
2. If the requested administration does not have the information requested, it shall initiate enquiries to obtain that information in accordance with its domestic legal and administrative provisions. If the requested administration is not the appropriate authority to initiate enquiries, it may indicate the appropriate authority.

ARTICLE 7
USE AND CONFIDENTIALITY OF INFORMATION

1. Any information received under this Agreement shall be used only by the Customs administrations and solely for the purpose of administrative assistance under the terms set out in this Agreement.
2. Upon request, the Customs administration that supplied the information may, notwithstanding Paragraph 1 of this Article, authorize its use by other authorities, subject to any terms and conditions it may specify. Such use shall be in accordance with the legal and administrative provisions of the Party which seeks to use the information.
3. Any information received under this Agreement shall be subject to the same confidentiality and protection as the same kind of information is subject to under the legal and administrative provisions of the Party where it is received.
4. Notwithstanding Paragraph 3 of this Article, upon request of the requested administration, the requesting administration shall treat information received as confidential except to the extent that the requested administration has given its consent. The requested administration shall state its reasons for making the request for confidentiality.
5. The exchange of information under this Agreement shall not prevent a Party from applying its domestic laws on the protection of personal data.
6. The Customs administrations shall record the supply or receipt of personal data exchanged under this Agreement.
7. The Customs administrations shall take the necessary security measures to protect personal data exchanged under this Agreement from unauthorized access, amendment or dissemination.

ARTICLE 8 EXEMPTIONS

1. Where the requested administration determines that granting assistance would infringe upon its security, public policy, or similar essential public interests, or prejudice any legitimate commercial or professional interests, the requested administration may decline or withhold assistance, or may grant it subject to the satisfaction of certain conditions or requirements.
2. If the requesting administration would be unable to comply with a similar request made by the requested administration, it shall draw attention to that fact in its request. Compliance with such a request shall be at the discretion of the requested administration.
3. The requested administration may postpone assistance on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such instances, the requested administration shall consult with the requesting administration to determine if assistance can be given subject to such terms or conditions as the requested administration may specify.
4. If the requested administration considers that the effort required to fulfill a request is clearly disproportionate to the perceived benefit to the requesting administration, it may decline to provide the requested assistance.
5. Where assistance is declined, withheld or postponed, reasons for the declining, withholding, or postponement shall be given.

ARTICLE 9 COSTS

1. The Parties and the Customs administrations shall waive all claims for reimbursement of costs incurred in the implementation of this Agreement with the exception of expenses for experts and witnesses, fees of experts, and costs of translators and interpreters other than employees of the authorities represented by the Parties.
2. If expenses of a substantial and extraordinary nature are or will be required to execute the request, the Parties and the Customs administrations shall consult with each other 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.
3. Any payments under this Agreement shall be made through the Customs administrations or other persons agreed by the Parties.

ARTICLE 10
IMPLEMENTATION OF THE AGREEMENT

1. The Customs administrations shall notify each other of details of the designated liaison officers under this Agreement.
2. The Customs administrations shall:
 - (a) communicate directly, through designated liaison officers, for the purpose of dealing with matters arising out of this Agreement;
 - (b) after consultation, issue any administrative directives necessary for the implementation of this Agreement; and
 - (c) endeavor by mutual accord to resolve problems or questions arising from the interpretation or application of this Agreement.
3. Conflicts that may not be resolved between Customs administrations shall be referred to the Parties who may then strive to resolve through mutual consultations.

ARTICLE 11
APPLICATION

This Agreement shall be applicable to the respective territories under the jurisdiction of the Customs administrations.

ARTICLE 12
ENTRY INTO FORCE, AMENDMENT AND TERMINATION

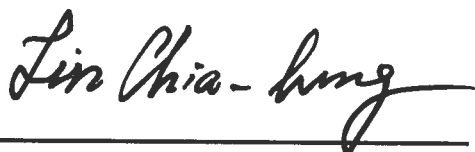
1. This Agreement shall enter into force on the date of signature. This Agreement may be amended at any time by mutual written consent of the Parties.
2. This Agreement shall remain in force indefinitely. Either of the Parties may terminate this Agreement at any time by giving a three-month prior written notice to the other Party. Ongoing proceedings at the time of termination shall nonetheless be completed in accordance with the provisions of this Agreement.
3. The Parties and the Customs administrations shall meet in order to review this Agreement, as necessary, or at the end of five years from its entry into force, unless they notify each other in writing that no such review is necessary.

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

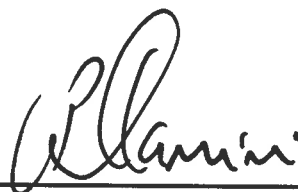
DONE in duplicate at Mbabane, this second day of the fifth month of the year two thousand and twenty-six in the Chinese and English languages, both texts being equally authentic.

FOR THE GOVERNMENT OF THE
REPUBLIC OF CHINA (TAIWAN)

FOR THE GOVERNMENT OF THE
KINGDOM OF ESWATINI



Dr. Lin Chia-Lung
Minister
Ministry of Foreign Affairs



Hon. Pholile Shakantu
Minister
Ministry of Foreign Affairs and
International Cooperation