



World Customs Organization



WESTFÄLISCHE WILHELMS-UNIVERSITÄT

**MEMORANDUM OF UNDERSTANDING
BETWEEN
THE WORLD CUSTOMS ORGANIZATION
and
THE UNIVERSITY OF MÜNSTER,
INSTITUTE OF TAX LAW, GERMANY**

MEMORANDUM OF UNDERSTANDING
BETWEEN
THE WORLD CUSTOMS ORGANIZATION¹
and
THE UNIVERSITY OF MÜNSTER,
INSTITUTE OF TAX LAW, GERMANY

This MEMORANDUM OF UNDERSTANDING is made and entered into on the 17th of November 2005 by and between the World Customs Organization, located in Brussels and the Institute of Tax Law located at the University of Münster, Germany (hereafter “the Parties”).

CONSIDERING that :

- (1) the World Customs Organization (WCO) is an independent intergovernmental body whose mission is to enhance the effectiveness and efficiency of Customs administrations;
- (2) the University of Münster is an institution of higher education pursuant to Article 2 of the Hochschulgesetz of the Land North-Rhine Westphalia of 14th March, 2005;
- (3) the Institute of Tax Law forms part of the Law Faculty of the University of Münster;
- (4) the Department of Customs and Excise located within the Institute of Tax Law carries out research and holds lectures on Customs and Excise law;
- (5) the Institute of Tax Law offers a postgraduate course entitled “Customs Administration, Law and Policy”, open to Customs practitioners from developing countries and accredited by the Ministry for Education of the Land North-Rhine Westphalia according to the ECTS Guidelines laid down in the so-called “Bologna Process”;
- (6) the aim of the postgraduate course “Customs Administration, Law and Policy” is to contribute to the reform, modernization and capacity building of Customs administrations in developing countries through the provision of education and training, thereby strengthening the trading reputation of developing countries;
- (7) successful completion of the course “Customs Administration, Law and Policy” will lead to the award of the academic title “Master of Customs Administration”;
- (8) the Parties have mutual interests in promoting capacity building through research, consultancy, training and education;

¹ Created as the Customs Co-operation Council in 1952.

(9) the University of Münster requires that the quality and the performance standards of the Institute of Tax Law (including any agreements with strategic partners) must be maintained at the highest possible level consistent with the academic standards and international reputation of the University;

(10) co-operation between the Parties would significantly benefit both of them and deliver outcomes of mutual interest not only to the Parties but more importantly to the Customs administrations of developing countries;

(11) the Parties agree to engage in academic collaboration as strategic partners to enhance the learning experience and international understanding, on the basis of equality, mutual benefit and reciprocity;

(12) the Parties wish to define the general terms and conditions under which they will engage in cooperative programmes;

In consideration of their mutual promises and undertakings, the Parties therefore ENTER INTO AGREEMENT under the following headings:

Cooperation

To establish and agree broad principles that will govern the way in which the strategic partnership will operate.

To identify, plan and agree areas of joint activity that will serve to meet the interests of both Parties.

To formalize arrangements such as the providing of lectures by WCO staff, according to the availability of WCO human resources, as well as the appropriate use of the WCO logo on course certificates to mark the WCO's support of the programme.

To actively promote the relationship through joint activity and mutual recognition.

Communication

To ensure effective communication by nominating individuals to be the primary point of contact between the Parties.

To make regular contact to ensure that the benefits of the strategic partnership are fully realized.

Recognition

Each Party will formally recognize the strategic partnership and announce and explain the relationship to interested parties.

Amendments

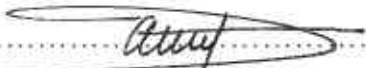
Amendments to this Memorandum of Understanding may be made, subject to the mutual consent of the Parties. Amendments will be attached to and will form part of this Memorandum of Understanding, which does not constitute a binding commitment.

Duration

This Memorandum of Understanding will remain in force for a period of three years from the date of signing (the "Initial Term").

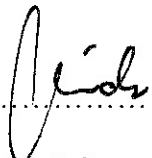
The Memorandum of Understanding will be automatically renewed by one year (the "Term extension") until or unless it is terminated by either Party sending a written notice of termination to the other by registered mail (with A/R) not less than three (3) months before the end of the Initial Term or of the Term Extension. In such case, the Memorandum of Understanding shall be considered terminated on the expiry date of the Initial Term or of the Term Extension

SIGNED on behalf of **The World Customs Organization** by:

Signature:  Date: 22 / 11 / 2005

(Michel Danet, Secretary General of the World Customs Organization)

SIGNED on behalf of **The University of Münster and the Institute of Tax Law** by:

Signature:  Date: 10 / 11 / 2005

(Prof. Dr. Jürgen Schmidt, Rektor of the University of Münster)

Signature:  Date: 14 / 11 / 2005

(Prof. Dr. Hans-Michael Wolfgang, Institute of Tax Law)