



**Memorandum of Understanding**  
**between**  
**The World Customs Organization**  
**and**  
**The Central Board of Indirect Taxes and Customs**  
**of The Republic of India**  
**regarding**  
**the Establishment of a WCO Regional Customs Laboratory in India**

The World Customs Organization (hereinafter referred to as the "WCO") and the Central Board of Indirect Taxes and Customs of the Republic of India (hereinafter referred as "CBIC"), together referred to as the "Participants".

**Acknowledging** the enormous challenges facing Customs administrations due to increased volumes and complexities of trade, its globalization, and regional integration;

**Acknowledging** that changing trading patterns, the need for further facilitation and the requirement to achieve more with limited resources call for enhanced cooperation between Customs administration and the WCO;

**Recognizing** that international and regional cooperation provides a useful framework for the promotion of Customs effectiveness and efficiency;

**Recognizing** the role of the WCO as the central coordinating entity for the improvement of Customs administration;

**Recognizing** that Customs Laboratories are an important elements of Customs administration and their provision of analytical and scientific support significantly contributes to the achievement of the mission of Customs;

**Recognizing** that the WCO provides relevant and meaningful training and technical assistance to its Members in respect of modernization of their customs laboratories and chemical analysis for Customs purposes, as well as in respect of other related scientific matters;

**Recognizing** the important role and the substantial contribution of CBIC supporting the WCO in its efforts to provide assistance to WCO Members;

The Participants have reached the following understanding:

1. The participants will confer the status of WCO Regional Customs Laboratory (hereinafter referred to as the "RCL") on the Central Revenues Control Laboratory of CBIC (hereinafter referred to as the "CRCL") in New Delhi, India.
2. The WCO will, in the context of the RCL's operation, provide regional training, technical assistance and an information-sharing service in respect of chemical analysis for Customs purposes, as well as in respect of other related scientific issues, to the officials of Customs authorities.
3. CBIC and the CRCL will provide training manuals, conference rooms, laboratories and other facilities for the operation of the RCL and the compliance with the objectives set forth in its Strategic Plan.
4. The Participants' cooperation under this Memorandum of Understanding for the purpose of promoting regional cooperation and networking will include:

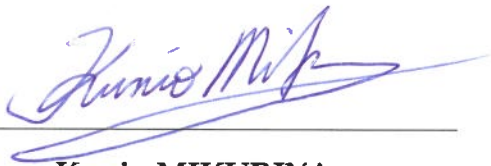
- Exchange of information and experience on methodologies and techniques of analysis within the applicable legal framework;
- Participation in conference, forums, consultations, seminars, Symposiums, round tables and other events organized by either of the Participants:
- Joint research and development, and the preparation of analytical reviews.

The conditions, procedure and funding of the cooperation events will be agreed between the Participants on a case by case basis within the framework of their respective regulations on the matter.

5. The Participants will seek to promote dialogue with other WCO Regional Customs Laboratories, for the purposes of exchanging experiences and best practices.
6. The Participants will exchange lists of their authorized officers designated to coordinate issues arising from the implementation of the provisions of this Memorandum of Understanding, as well as relevant e-mail addresses, not later than 30 days from the date of signing of this Memorandum of Understanding.
7. Any difference between the Participants concerning the application of this Memorandum of Understanding shall be resolved through consultations between the Participants.
8. This Memorandum of Understanding may be amended and supplemented by mutual written consent of the Participants.
9. This Memorandum of Understanding is not an international agreement and does not create any rights or obligations between the Participants.

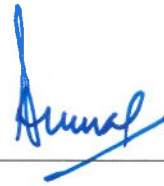
10. This Memorandum of Understanding shall come into force from the date of its signing.
11. Either Participant may terminate this Memorandum of Understanding at any time, subject to written notification to the other Participant. Application of this Memorandum of Understanding shall be terminated three months from the date of receipt of such notification.

Signed in duplicate in Brussels, Belgium, and New Delhi, India, respectively, on 02.03.2021 in the English Language.



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**Kunio MIKURIYA**  
Secretary General  
World Customs Organization



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**M. Ajit KUMAR**  
Chairman  
Central Board of Indirect Taxes & Customs  
India