MEMORANDUM OF UNDERSTANDING

BETWEEN

THE GOVERNMENT OF THE KINGDOM OF BAHRAIN

AND

THE GOVERNMENT OF THE UNITED KINGDOM

OF GREAT BRITAIN AND NORTHERN IRELAND

ON CAPACITY BUILDING OF EXPERTISE

The Customs Affairs of the Ministry of Finance of the Kingdom of Bahrain and Her Majesty's Revenue and Customs of the United Kingdom of Great Britain and Northern Ireland (hereafter referred to as the "Participants"),

CONSIDERING the importance of accurate assessment of Customs duties and other taxes and ensuring proper enforcement of both Customs administrations of specific measures of prohibition, restriction and control,

CONSIDERING that offences against Customs law are prejudicial to their States' economic, commercial, fiscal, social, health and cultural interests,

RECOGNISING the increased global concern for the security and facilitation of the international supply chain and the Customs Co-operation Council's Resolution of June 2002 to that effect,

HAVING REGARD TO International Conventions containing prohibitions, restrictions and special measures of control in respect of specific goods,

HAVING REGARD ALSO TO the United Nations Universal Declaration of Human Rights of 1948,

NOTING the Memorandum of Understanding Between the Government of the Kingdom of Bahrain and the Government of the United Kingdom of Great Britain and Northern Ireland on Mutual Assistance and Co-operation in Customs Matters in the Fight against Serious and Organised Crime, Illicit Drug Trafficking and in Like Matters of Mutual Interest signed on the 7th day of April 2008, and

NOTING FURTHER the desire of the Directorate General of Customs of the Ministry of Finance of the Kingdom of Bahrain to build its capacity and expertise in the field of Customs administration,

HAVE reached a mutual understanding on the following matters:

1. For the purposes of this Memorandum "capacity building" means developing or acquiring the skills, competencies, tools, processes and resources needed to improve the ability of the administration to carry out its allotted functions and achieve its objectives.

2. The Participants have determined that capacity building is a broad and comprehensive process involving all aspects of Customs administration which cannot be tackled successfully on a narrow, technical or single issue basis.

3. The Participants will draw up an agreed schedule of training in line with the World Customs Organisation Columbus Programme Report to the Government of the Kingdom of Bahrain on Implementation of the SAFE Programme (Framework of Standards to Secure and Facilitate Global Trade) dated the 25th day of June 2006.

4. The Participants will consult to determine the priorities within the said agreed schedule.

5. Subject to availability, confidentiality and operational constraints Her Majesty's Revenue and Customs of the United Kingdom of Great Britain and Northern Ireland (HMRC) will make available technical experts, documentation and information on matters relating to capacity building.

6. Capacity building may include:

   a) where appropriate, assistance with the development of Customs programmes.

   b) training within the said agreed schedule to further the implementation of the Customs development objectives.

   c) training module development and delivery to support processes and procedures developed or to be developed as part of the development objectives.

   d) training module development and delivery to support compliance activities by the Directorate General of Customs, Ministry of Finance, Kingdom of Bahrain.

7. Assistance under this Memorandum may be provided direct by HMRC or through a designated provider as determined by the Participants.

8. Reimbursement of some or all of the costs of capacity building training will be subject to negotiation and determination between the Participants or the designated provider.

9. The Participants will meet regularly to review the progress made under this Memorandum of Understanding.

10. This Memorandum of Understanding will come into effect upon signature.

11. This Memorandum of Understanding will be effective for three years from the date of signature and maybe renewed for a further period or periods to be agreed by both Participants in writing.

Signed in duplicate at Manama on the 7th day of April 2008 in the English language.

ON BEHALF OF THE GOVERNMENT OF THE KINGDOM OF BAHRAIN

ON BEHALF OF THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND