

being in the public interest.

(3) The Commissioner General may enter into written agreements or memoranda of understanding with other heads of institutions to determine the purpose, objectives, boundaries and limitations of cooperation and information exchange.

Support of specialist enterprises and external experts

11. Whenever it is necessary to ensure compliance with the provisions of the Customs legislation, the Minister may contract the services of a specialist company or external expert for the provision of services which require the application of skill or the use of technology which Customs do not have at their disposition, including, in relation to human resources development, determining of tariff classification, valuation or laboratory analysis of goods.

International cooperation and mutual administrative assistance

12. (1) Whenever it is deemed necessary and with the view of reinforcing Customs control and safeguard state revenue the Commissioner General may cooperate with the Head of other Customs administrations on a mutual basis.

(2) Such cooperation may include-

- (a) the exchange of data and information about international trade;
- (b) the furnishing of documents, statements of evidence, and where necessary the testimony of witnesses in cases of legal proceedings;
- (c) the training, development of staff and transfer of skills including exchange visits;
- (d) verification of origin of goods;

Offences by or in relation to officers

13. (1) An officer who-

- (a) directly or indirectly asks for, or takes, in connection with any of his duties a payment or other reward whatsoever, whether

pecuniary or otherwise, or a promise or security for any such payment or reward not being a payment or reward which he is lawfully entitled to claim or receive;

- (b) enters into or acquiesces in any agreement to do, abstain from doing, permit, conceal, or connive at, any act or thing whereby the Customs is or may be defrauded, or which is contrary to the provisions of this Act or the proper execution of the duty of that officer; or
- (c) discloses, except for the purposes of this Act or when required to do so as a witness in a court or with the approval of the Minister, information acquired by him in the performance of his duties relating to a person, firm or business of any kind,

shall be guilty of an offence and liable to a fine not exceeding D100,000 or imprisonment for a term not exceeding three years or to both such fine and imprisonment.

(2) A person who dishonestly-

- (a) directly or indirectly offers or gives to an officer a payment or reward whatsoever, whether pecuniary or otherwise, or a promise or security for any such payment or reward; or
- (b) proposes or enters into an agreement with an officer, in order to induce him to do, abstain from doing, permit, conceal, or connive at, any act or thing whereby the Customs is or may be defrauded, or which is contrary to the provisions of this Act or the proper execution of the duty of that officer,

shall be guilty of an offence and liable to a fine not exceeding D100,000 or imprisonment for a term not exceeding three years or to both such fine and