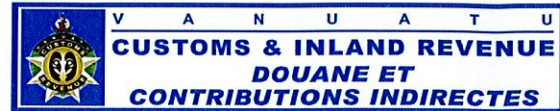


**PORT VILA
VANUATU GOVERNMENT**

The Constitution Building, Lini Highway, PMB 9012 Port Vila
All general enquiries contact Tel: 678 24544 Fax: 678 22597

Email: circorporate@vanuatu.gov.vu Web: <http://customsinlandrevenue.gov.vu>



March 27, 2013.

Mr. Michael Pezzullo
Chief Executive Officer
Australian Customs and Border Protection Service
Customs House
Canberra City ACT 2601

Dear Mr. Pezzullo,

Thank-you very much for the invitation to establish a Cooperative Arrangement between the Australian Customs and Border Protection Service and my Department of Customs and Inland Revenue in Vanuatu.

The Department of Customs and Inland Revenue are pleased to enter such an arrangement with Customs and Border Protection to permit the sharing, use and disclosure of information including that relating to the movement of smallcraft, for the purpose of prevention, detection and repression of breaches of customs and border regulatory related laws. Our recently drafted customs legislation carries similar provisions and obligations in relation to the release of information as the Customs Administration Act cited in your letter.

The Department of Customs and Inland Revenue has had a long and friendly relationship with the Australian Customs and Border Protection Service and I consider our participation in the proposed Cooperative Arrangement will contribute significantly to strengthening those existing bonds.

Please accept this letter as a positive response to your proposal and also confirmation that the Department of Customs and Inland Revenue recognises those points numbered 1 to 8 in your letter. I sincerely apologise for the delayed response to your letter, however I am pleased at the opportunity to now participate in the Cooperative Arrangement.

Yours sincerely,

Ben Leeshi
Director
Customs and Inland Revenue

