



United Nations

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**OFFICE OF INTERNAL OVERSIGHT SERVICES
INVESTIGATIONS DIVISION**

*This Report is protected by paragraph 18 of
ST/SGB/273 of 7 September 1994*

**CLOSURE REPORT ON ATTEMPTED SMUGGLING OF
COMMERCIAL GOODS BY** [REDACTED]

REDACTED REPORT

ID Case No. 0581-07

23 APRIL 2008

STRICTLY CONFIDENTIAL

This Investigation Report of the Investigations Division of the United Nations Office of Internal Oversight Services is provided upon your request pursuant to paragraph 1(c) of General Assembly resolution A/RES/59/272. The report has been redacted in part pursuant to paragraph 2 of this resolution to protect confidentiality and sensitive information. OIOS's transmission of this Report does not constitute its publication. OIOS does not bear any responsibility for any further dissemination of the Report.



DATE: [REDACTED]

SUBJECT: Closure report on attempted smuggling of commercial goods by [REDACTED]

1. On [REDACTED] the Investigations Division of the Office of Internal Oversight Services (ID/OIOS) received information that on or about [REDACTED] [REDACTED] shipped from [REDACTED] and intended for the [REDACTED], with the [REDACTED] [REDACTED], were intercepted by [REDACTED] for noncompliance with customs laws.

2. Specifically, [REDACTED] stated that they had not been informed about the incoming [REDACTED] in advance via the required [REDACTED]. Additionally, the [REDACTED] listed [REDACTED] and [REDACTED]. Upon inspection by [REDACTED], the [REDACTED] were filled with the [REDACTED] listed on [REDACTED], but no [REDACTED]. The [REDACTED] suspected these goods, which had been imported [REDACTED], were for unlawful resale in the [REDACTED] is the [REDACTED] in the [REDACTED] with a large [REDACTED].

3. ID/OIOS conducted an investigation into the allegations, which included, but was not limited to, interviews with [REDACTED] and [REDACTED] the [REDACTED]; and relevant [REDACTED]. ID/OIOS also collected and reviewed relevant documents, including official documents from [REDACTED]. Several documents were requested by ID/OIOS from the [REDACTED], via the [REDACTED] [REDACTED], but those documents have not been provided to date.

4. The ID/OIOS investigation is now complete. ID/OIOS found that:

- a. [REDACTED] between the [REDACTED] provides that [REDACTED] may import "equipment, provisions, supplies, fuel and other goods which are for the exclusive and official use of [REDACTED] or for resale in the [REDACTED]", free of [REDACTED] or other restrictions upon prior written notification. The agreement also provides that procedures, including documentation, be agreed upon to expedite such importations.

- b. A [REDACTED] must precede any import intended for [REDACTED] and shipments are to be accompanied with a [REDACTED] listing all items contained therein.
 - c. Pursuant to the [REDACTED] arranged for [REDACTED], including certain [REDACTED] to its [REDACTED]. Due to technical reasons, the [REDACTED] handling this transaction was unable to obtain clearance from [REDACTED] in [REDACTED] for the [REDACTED].
 - d. The [REDACTED] were removed from the [REDACTED] and a new [REDACTED] was prepared which omitted these items.
 - e. When the [REDACTED] reached the [REDACTED] border checkpoint [REDACTED] were provided the original but cancelled [REDACTED] and refused to release the [REDACTED] because the [REDACTED] listed [REDACTED]. However, the correct [REDACTED] and a [REDACTED] from the [REDACTED] were provided to the [REDACTED] and the [REDACTED] were released.
 - f. When the [REDACTED] arrived at [REDACTED], they were opened and inspected in the presence of [REDACTED], federal and local [REDACTED], and [REDACTED] because of the issue with the manifest and because [REDACTED] had not received the required [REDACTED] prior to [REDACTED]. The [REDACTED] were then released to the [REDACTED].
 - g. The [REDACTED] and the [REDACTED] explained that when the correct paperwork is presented, [REDACTED] destined for [REDACTED] are not opened or inspected; without the requisite [REDACTED]", the [REDACTED] were opened and inspected.
 - h. The [REDACTED] stated that [REDACTED] did not know why the [REDACTED] were not preceded by a [REDACTED]" in accordance with normal protocols.
 - i. The [REDACTED] informed ID/OIOS that all the goods inside the [REDACTED] including the approximate [REDACTED] were for the personal use of the [REDACTED] whilst [REDACTED] with [REDACTED].
 - j. Although goods imported by the [REDACTED] are not identified as such, ID/OIOS found no evidence to indicate that goods [REDACTED] were from goods imported by the [REDACTED].
5. ID/OIOS concludes that there is no evidence to substantiate the report that the contents of the [REDACTED] were intended for [REDACTED] nor that there was an intent to avoid taxes levied by the [REDACTED] on the import of goods for [REDACTED].
6. ID/OIOS recommends that the [REDACTED] advise the [REDACTED] of the outcome of this investigation. ([REDACTED]).

7. A response to this report as to any actions taken or considered would be greatly appreciated by [REDACTED]. Should you have any questions or comments, please contact me at [REDACTED]

8. Thank you and best regards.

cc: [REDACTED]