

No. 13005

**FINLAND
and
POLAND**

Agreement on co-operation and mutual assistance in customs matters. Signed at Helsinki on 26 October 1972

Authentic text: English.

Registered by Finland on 31 January 1974.

**FINLANDE
et
POLOGNE**

Accord de coopération et d'assistance mutuelle en matière de douanes. Signé à Helsinki le 26 octobre 1972

Texte authentique : anglais.

Enregistré par la Finlande le 31 janvier 1974.

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE POLISH PEOPLE'S REPUBLIC ON CO-OPERATION AND MUTUAL ASSISTANCE IN CUSTOMS MATTERS

The Government of the Republic of Finland and the Government of the Polish People's Republic,

Desiring to develop co-operation between the two Contracting Parties in Customs matters,

Convinced that such co-operation would assist the Customs Administrations of the Contracting Parties in their endeavour to simplify and expedite both goods and passenger traffic between the two countries and contribute to the effectiveness of the combat against illicit traffic,

Have agreed as follows:

Article 1. For the purpose of this Agreement:

a) The term "Customs laws" means laws and other regulations regarding the importation, exportation and transit of goods and means of payment as well as regulations regarding Customs duties and charges having equivalent effect, prohibitions and restrictions and Customs control;

b) The term "Central Customs Authorities" means:

—in the case of Finland – The Board of Customs of the Republic of Finland,

—in the case of Poland – the Head Customs Office of the Polish People's Republic.

Article 2. 1) The Central Customs Authorities of the Contracting Parties shall co-operate according to the procedure and terms provided for by this Agreement, by exchanging information and affording each other mutual assistance in order to simplify Customs formalities, to expedite both goods and passenger traffic between the two countries and to detect and combat illicit traffic.

2. In matters referred to in paragraph 1 of this article the Central Customs Authorities of the Contracting Parties are authorized to conclude executive agreements.

Article 3. The Central Customs Authorities of the Contracting Parties shall:

a) exchange with each other experience in the work of their Customs Administrations, in the application and use of their technological achievements and in the field of other problems of mutual interest;

b) exchange professional publications as well as information on Customs laws and Customs procedure.

Article 4. The Central Customs Authorities of a Contracting Party shall, within the limits of their competence,

¹ Came into force on 2 May 1973, i.e. the thirtieth day after the exchange of notes (effected on 2 April 1973) confirming its approval under the legislation of each Contracting Party, in accordance with article 14.

- not permit the exportation from its territory into the territory of the other Contracting Party of goods the importation of which is forbidden in the territory of that other Contracting Party,
- restrict the exportation from its territory into the territory of the other Contracting Party for purposes other than those of legal trade between the Contracting Parties, of such goods as are, owing to high taxation or restrictions in the country of their destination, as well as of such goods for which other circumstances give reason to assume that they can be, the subject of illicit traffic in the country concerned, to such quantities that they cannot be made use of for purposes of illicit traffic.

Article 5. The Central Customs Authorities of one Contracting Party shall, at the written request of the other Contracting Party, maintain surveillance within their field of competence over:

- a) entry into and exit from its territory, of persons suspected by the requesting Contracting Party to be habitually or professionally engaged in illicit traffic;
- b) movements of goods referred to in article 4 of this Agreement;
- c) vehicles, ships, aircraft, or other means of transport which give reason to suppose that they can be used for illicit importation into the territory of the requesting Contracting Party.

Article 6. The Central Customs Authorities of one Contracting Party shall, spontaneously or at the written request of the other Contracting Party, communicate to each other information regarding:

- a) goods known to be the subject of illicit traffic;
- b) new means or methods of committing Customs offences;
- c) persons, known to be or suspected of being engaged in illicit traffic in the territory of the other Contracting Party as well as vehicles, ships, aircraft and other means of transport which give reason to suppose that they have been used or that they could be used for such illicit traffic;
- d) operations of which it is known, or which give reason to assume, that their aim is illicit traffic into the territory of the other Contracting Party;
- e) the contents of Customs documents relating to exchanges of goods between the Contracting Parties, which are suspected of being contrary to Customs laws of the requesting Contracting Party;
- f) circumstances enabling false Customs declarations to be detected;
- g) certificates of origin, invoices or other documents which give reason to doubt their authenticity or are known to be false;
- h) other circumstances known to the Contracting Party concerned and contributing to the settling of the Customs offence in question.

Article 7. The Central Customs Authorities of one Contracting Party may make special provision for the control of goods which are known to be the subject of illicit traffic. This control may be exercised by means of a special document issued by the competent Customs authority of the country of exportation for surrender to the Customs authorities of the country of importation in order that they may certify that the goods were lawfully imported.

Article 8. The Central Customs Authorities of one Contracting Party shall inform the Central Customs Authorities of the other Contracting Party about Customs and currency offences committed by citizens of the other Contracting Party.

Article 9. Any communication received, or information obtained, under this Agreement shall be treated as confidential in the sense that it shall be used only for the purpose of the prevention, investigation and repression of Customs offences.

Article 10. A Contracting Party may decline to give the assistance provided for by this Agreement when such assistance could be detrimental to its sovereignty, security or other important interests or be contrary to its basic legal principles.

Article 11. The Central Customs Authorities of the Contracting Parties shall, as necessary, contact one another directly in order to discuss the problems concerning the application of this Agreement.

Article 12. In their correspondence relating to the implementation of this Agreement the Central Customs Authorities of the Contracting Parties may use either Finnish or Polish, provided a translation into the English language of the communication concerned, is enclosed.

Article 13. The Agreement shall not affect the rights and obligations of the Contracting Parties deriving from other international agreements concluded by them.

Article 14. The Agreement shall be approved in accordance with the legislation of each Contracting Party and shall enter into force on the 30th day after the exchange of notes confirming that such an approval has taken place.

Article 15. 1. This Agreement is of unlimited duration.

2. Each of the Contracting Parties may denounce this Agreement by giving notification six months in advance.

DONE at Helsinki this 26th day of October 1972 in two original copies in the English language.

For the Government
of the Republic of Finland:

[Signed — Signé]¹

For the Government
of the Polish People's Republic:

[Signed — Signé]²

¹ Signed by Henrik Blomstedt — Signé par Henrik Blomstedt.

² Signed by Jaroslav Novicki — Signé par Jaroslav Novicki.