

No. 14552

FEDERAL REPUBLIC OF GERMANY
and
NORWAY

Agreement concerning mutual assistance in customs matters. Signed at Oslo on 11 July 1974

Authentic texts: German and Norwegian.

Registered by the Federal Republic of Germany on 16 January 1976.

RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE
et
NORVÈGE

Accord relatif à l'assistance mutuelle en matière de douane. Signé à Oslo le 11 juillet 1974

Textes authentiques : allemand et norvégien.

Enregistré par la République fédérale d'Allemagne le 16 janvier 1976.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE FEDERAL REPUBLIC OF GERMANY
AND THE KINGDOM OF NORWAY CONCERNING MUTUAL AS-
SISTANCE IN CUSTOMS MATTERS

The Federal Republic of Germany and the Kingdom of Norway,
Seeking to ensure that customs and other import and export duties are properly levied and that the customs laws are complied with,

Considering that offences against the customs laws are prejudicial to their economic, fiscal and commercial interests,

Convinced that the enforcement of the customs laws and action against customs offences can be made more effective by co-operation between their customs services, and having regard to the Recommendation of the Customs Co-operation Council on Mutual Administrative Assistance of 5 December 1953,

Have agreed as follows:

Article 1. DEFINITIONS

1. For the purposes of this Agreement, the term “customs laws” means the laws and regulations concerning the import, export and transit relating to customs duties and taxes and any other charges or reimbursements or to prohibitions, restrictions and controls respecting the movement of goods across national boundaries.

2. For the purposes of this Agreement, the term “customs services” means, in the case of the Federal Republic of Germany, the Federal Customs Administration and, in the case of the Kingdom of Norway, the Central Customs Office and the customs authorities under its jurisdiction.

Article 2. SCOPE

1. The Contracting States agree to assist each other through their customs services in accordance with the provisions of this Agreement to ensure the levying of customs and other import and export duties, compliance with the regulations concerning import, export and transit, and to prevent, investigate and prosecute offences against their customs laws.

2. Assistance, as provided in this Agreement, shall be extended in connexion with:

- (a) investigations, determinations and remedies involving classification, value and other essential factors pertaining to the enforcement of the customs laws;
- (b) proceedings in respect of offences against the customs laws, where they come under the jurisdiction of the customs service of the applicant State;
- (c) proceedings for the execution of debt-claims in connexion with the enforcement of the customs laws; this does not apply to the execution of fines and related costs.

3. Assistance under this Agreement shall be provided in accordance with the laws of the State applied to.

¹ Came into force on 15 November 1975, i.e., one month after the date of the exchange of instruments of ratification, which took place at Bonn on 15 October 1975, in accordance with article 23 (1) and (2).

Article 3. LISTS OF GOODS

The customs services of the Contracting State shall exchange lists of goods known to be or suspected of being imported or exported in contravention of the customs laws.

Article 4. SURVEILLANCE OF CONVEYANCES, GOODS AND PERSONS

At the request of the customs service of either Contracting State, the customs service of the other Contracting State shall, to the extent of its ability, exercise special surveillance, within its jurisdiction, of:

- (a) conveyances suspected of being used for offences against the customs laws of the other Contracting State;
- (b) suspicious movements of particular goods designated by the applicant customs service of one Contracting State as the object of an extensive clandestine trade of which it is the country of destination;
- (c) localities where unusual deposits of goods have been established, which are suspected of being used for the purpose of a trade that is in violation of the customs laws of the other Contracting State;
- (d) persons known to have committed or suspected of committing offences against the customs laws of the other Contracting State.

Article 5. ISSUE OF CERTIFICATES

The customs services of the Contracting State shall make available to each other upon request a certificate showing that specific goods exported from the territory of one Contracting State were lawfully imported into the territory of the other Contracting State and indicating, where appropriate, the customs procedure by means of which the goods were cleared.

Article 6. PROVISION OF INFORMATION

1. The customs services of the Contracting States shall, upon request, provide each other—particularly by forwarding reports, records or certified copies of documents—with all available information:

- (a) on conditions designed to ensure that customs and other import and export duties are properly levied, and that the customs laws are complied with;
- (b) on detected or contemplated acts which infringe or appear to infringe the customs laws of the applicant Contracting State.

2. The customs services of the Contracting States shall also automatically provide each other as soon as possible with all information concerning such offences against the customs laws as particularly need, in the public interest, to be controlled. This applies in particular to the customs laws of a Contracting State which deal with the prevention, investigation and prosecution of smuggling and illegal trade in narcotics and psychotropic substances, in weapons, ammunition and explosives and highly taxed goods, such as alcohol and tobacco products.

3. The customs services of the Contracting State may, by mutual agreement, extend the range of goods listed in paragraph 2 and decide on the persons, vehicles or quantities of goods concerning whom or which information shall be provided automatically.

Article 7. INVESTIGATIONS

1. The customs service of either Contracting State shall, at the request of the customs service of the other Contracting State, undertake verifications, inspections and fact-finding inquiries in connexion with the matters referred to in article 2, paragraph 2.

2. The results of such verifications, inspections and inquiries shall be communicated to the requesting customs service.

Article 8. CONFIDENTIALITY REQUIREMENT

Inquiries, information, reports and expert opinions, as well as other communications received by a Contracting State pursuant to this Agreement, shall be subject to the requirement of confidentiality in accordance with the laws of the Contracting State in question.

Article 9. EXEMPTIONS FROM THE OBLIGATION TO EXTEND ASSISTANCE

1. Where the customs service applied to is of the opinion that compliance with the request would infringe upon the sovereignty, security, public policy or other vital interests of the Contracting State, applied-for assistance may be refused wholly or partly, or compliance may be made subject to the fulfilment of certain conditions or requirements.

2. Where an application is made for assistance which the applicant customs service itself would be unable to provide at the request of the other party, the applicant customs service shall draw attention to this fact in its application. Compliance with such an application shall be within the discretion of the requested customs service applied to.

Article 10. FORM AND CONTENTS OF APPLICATIONS FOR ASSISTANCE

1. Applications shall be made in writing. They shall be accompanied by the original or a duplicate copy or a certified photocopy or other certified copy of the documents required for their execution, including any relevant orders or decisions of the competent authorities.

2. Applications pursuant to paragraph 1 shall contain the following particulars:

- (a) the applicant authority;
- (b) the nature of the proceedings;
- (c) the subject of and reason for the application;
- (d) the names and addresses of the parties to the proceedings;
- (e) a brief description of the facts in the case together with a legal assessment of them.

3. In urgent cases, applications may first be made orally or by telephone. Such applications shall be immediately confirmed in writing.

Article 11. CHANNEL OF COMMUNICATION AND COMPETENCE

1. Written communications shall be exchanged directly between the customs services. The central customs authorities of the Contracting States shall decide on the particulars.

2. Where the customs authority applied to is not competent to execute the application, it shall forward the application to the competent customs authority and so inform the applicant customs authority.

Article 12. EXECUTION OF APPLICATIONS

1. Applications shall be executed in accordance with the law of the Contracting State applied to; the customs service applied to shall take such administrative or judicial measures as are required for the execution of applications. A request by the applicant customs service that a certain procedure should be followed or that its representative should be permitted to be present when a given measure is taken may be granted if that is not prohibited by the law of the Contracting State applied to.

2. The applicant customs service shall, if it so requests, be informed of the time and place of the measure to be taken pursuant to the application.

3. Where an application cannot be fully complied with, the applicant customs service shall be immediately so notified and shall, at the same time, be informed of the reasons for non-compliance and of any circumstances which may be of importance to the further disposition of the matter.

Article 13. LEGAL DOCUMENTS AND OTHER MATERIALS

1. Transmittal of the original of legal and other documents shall be requested only if the transmittal of copies (photocopies) is not sufficient.

2. The original of legal and other documents and materials shall be returned to the customs service applied to as soon as possible; the rights of the Contracting State applied to or of third persons in respect thereof shall not be affected.

Article 14. COSTS

Expenses incurred by the customs service applied to in executing an application under this Agreement shall not be reimbursed except in the case of expenses for witnesses and experts and for interpreters and translators other than government employees.

Article 15. SERVICE DOCUMENTS

1. On application by the customs service of either Contracting State, the customs service of the other Contracting State shall, pursuant to the regulations in force in the State applied to, effect service to the persons concerned of all notices and decisions of administrative authorities relating to the application of the customs laws or cause service thereof to be effected by the competent authorities.

2. Notwithstanding the provisions of article 10, paragraph 2, a description of the facts in the case shall not be required in an application for service.

3. Proof of the service of a document shall consist of a confirmation of receipt by the recipient indicating the date of service or a certificate of the authority applied to indicating the manner and date of service.

Article 16. EXECUTION

1. On application by the customs service of either Contracting State, execution in respect of the debt-claims of such customs service pursuant to the customs laws shall be effected by the customs service of the other Contracting State.

2. An application for execution shall be accompanied by a copy of the document constituting the basis for the enforcement (decision, notice of arrears) as well as certification from the competent authority of the requesting Contracting States that the decision on which the application is based is final and executory.

3. The document constituting the basis for enforcement, as provided in paragraph 2, shall be recognized and declared executory by the competent authority of the Contracting State applied to. This shall not affect the provisions of article 9.

4. Execution shall be effected in the currency of the Contracting State applied to. To that end the competent authority of the Contracting State applied to shall convert into its country's currency the amount to be executed. The basis for the conversion shall be, in the case of the Federal Republic of Germany, the official exchange rate for telegraphic remittance offers, established at Frankfurt am Main and, in the case of the Kingdom of Norway, the official exchange rate quoted on the Oslo Stock Exchange on the date of receipt of the application by the competent authority of the Contracting State applied to.

5. For the purposes of paragraphs 2, 3 and 4 the competent authorities are, in the case of the Federal Republic of Germany, the competent Oberfinanzdirektion and, in the Kingdom of Norway, the Central Customs Office.

6. The enforcement documents shall be executed in the same way as enforcement documents of the same kind in the Contracting State applied to.

7. In the case of any objection to action taken in accordance with paragraphs 4 and 6 and concerning the admissibility of the execution or the form of execution, the competent agencies of the Contracting State applied to shall take a decision in accordance with the law of that State.

Article 17. SECURITY MEASURES

An enforcement document which is executory but not final can give rise only to a request that security measures should be taken. Article 16 shall apply *mutatis mutandis*.

Article 18. PART PAYMENTS AND DEFERRED PAYMENTS

Decisions to allow part payments and deferred payments in connexion with applications for execution shall be taken by the customs service of the Contracting State applied to. Before the decision is taken, the applicant customs service shall be given an opportunity to comment. The applicant customs service shall be informed of the decision without delay.

Article 19. IRRECOVERABLE DEBT-CLAIMS

Where, under the regulations of the Contracting State applied to, there are grounds for not proceeding with the execution, the customs service applied to shall return the application for execution with a statement of the reasons for such action, and the available documentation on the case, to the applicant customs service.

Article 20. TRANSFER OF SUMS RECOVERED

Sums recovered in pursuance of and application for execution shall be transferred to the applicant customs service. This shall not apply to charges and costs payable under the law of the Contracting State applied to.

Article 21. APPLICATION OF THE AGREEMENT

The highest customs authorities of the Contracting States shall, within their jurisdiction and by mutual agreement, establish the regulations required for the application of this Agreement.

Article 22. SPHERE OF APPLICATION

This Agreement shall also apply to *Land Berlin*, unless the Government of the Federal Republic of Germany delivers a statement to the contrary to the Government of the Kingdom of Norway within three months of the entry into force of the Agreement.

Article 23. RATIFICATION, ENTRY INTO FORCE AND DENUNCIATION

1. This Agreement is subject to ratification; the instruments of ratification shall be exchanged at Bonn as soon as possible.

2. This Agreement shall enter into force one month after the exchange of the instruments of ratification.

3. This Agreement may be denounced by giving notice to that effect at least six months before the end of any calendar year; the Agreement shall in that case cease to have effect at the end of the calendar year in question.

DONE at Oslo on 11 July 1974, in duplicate in the German and Norwegian languages, both texts being equally authentic.

For the Federal Republic of Germany:

OTTO HEIPERTZ

HANS HUTTER

For the Kingdom of Norway:

KNUT FRYDENLUND
