

No. 18419

**FEDERAL REPUBLIC OF GERMANY
and
ICELAND**

**Treaty concerning mutual assistance in customs matters.
Signed at Bonn on 11 October 1977**

Authentic texts: German and Icelandic.

Registered by the Federal Republic of Germany on 28 March 1980.

**RÉPUBLIQUE FÉDÉRALE D'ALLEMAGNE
et
ISLANDE**

**Traité relatif à l'assistance mutuelle en matière de douanes.
Signé à Bonn le 11 octobre 1977**

Textes authentiques : allemand et islandais.

Enregistré par la République fédérale d'Allemagne le 28 mars 1980.

[TRANSLATION — TRADUCTION]

TREATY¹ BETWEEN THE FEDERAL REPUBLIC OF GERMANY AND
THE REPUBLIC OF ICELAND CONCERNING MUTUAL ASSIS-
TANCE IN CUSTOMS MATTERS

The Federal Republic of Germany and the Republic of Iceland,

Desiring to ensure the accurate levying of customs duties and other import and export charges as well as compliance with the customs laws,

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

Convinced that implementation of the customs laws and the prevention of customs violations can be made more effective through co-operation between their customs administration, and

Bearing in mind the recommendation of 5 December 1953 by the Customs Co-operation Council concerning mutual administrative assistance,

Have agreed as follows:

Article 1. DEFINITIONS

(1) For the purposes of this Treaty, the term “customs laws” means legal and administrative import, export and transit regulations relating to customs duties or other charges or to prohibitions, restrictions and control of goods traffic crossing the frontier.

(2) For the purposes of this Treaty, the term “customs administration” means, in the case of the Federal Republic of Germany, the Federal Customs Administration and, in the case of the Republic of Iceland, the Customs Department of the Ministry of Finance and the customs authorities under its jurisdiction.

Article 2. SCOPE

(1) The Contracting States agree to provide each other with assistance through their customs administrations in accordance with the provisions of this Treaty in order to ensure the levying of customs duties and other import and export charges, the observance of import, export and transit regulations and the prevention, detection and prosecution of violations of their customs laws.

(2) Pursuant to this Treaty, assistance shall be provided:

- (a) In proceedings relating to preliminary investigations, assessment, pleas and appeals in connexion with the fixing of tariffs, evaluations and other matters essential to the implementation of the customs laws;
- (b) In proceedings relating to violations of the customs laws, provided that the customs administration is competent for the purpose in the applicant State.

3. Assistance pursuant to this Treaty shall be provided in accordance with the law of the Contracting State applied to.

¹ Came into force on 11 October 1978, i.e., one month after the exchange of the instruments of ratification, which took place at Reykjavik on 11 September 1978, in accordance with article 18 (2).

Article 3. LIST OF GOODS

The customs administrations of the Contracting States shall exchange lists of goods of which it is known or suspected that they are being imported or exported in contravention of the customs laws.

Article 4. SURVEILLANCE OF VEHICLES, GOODS AND PENSIONS

At the request of the customs administration of either Contracting State, the customs administration of the other Contracting State shall, in so far as possible, maintain particularly careful surveillance within its sphere of competence over the following:

- (a) Vehicles, vessels and aircraft concerning which the suspicion exists that they are being used in connexion with the commission of offences against the customs laws of the first-mentioned Contracting State;
- (b) Traffic in certain goods which the applicant customs administration of one Contracting State suspects are being brought into the country as part of an extensive illicit operation;
- (c) The sites of unusual storage of goods which appears to be serving the purposes of goods traffic in contravention of the customs laws of the first-mentioned Contracting State;
- (d) Persons of whom it is known or suspected that they are committing offences against the customs laws of the first-mentioned Contracting State.

Article 5. EXCHANGE OF DOCUMENTS

The customs administrations of the Contracting States shall provide each other, upon request, with any document which certifies that specific goods exported from the territory of one contracting State have been duly imported into the territory of the other Contracting State and which, if the goods in question were cleared through customs, indicates the customs clearance procedure employed.

Article 6. EXCHANGE OF INFORMATION

(1) The customs administrations of the Contracting States shall provide each other upon request — in particular by transmitting reports, minutes and certified copies of documents — with all available information:

- (a) Concerning circumstances calculated to ensure the accurate levying of customs duties and other import and export charges as well as compliance with the customs laws;
- (b) Concerning actions, detected or contemplated, which are or appear to be contrary to the customs laws of the other Contracting State.

(2) The customs administrations of the Contracting States shall, even in the absence of a request, provide each other as promptly as possible with any information concerning offences against the customs laws whose prevention is particularly in their common interest. This shall apply in particular to customs laws of a Contracting State which are designed to ensure the prevention, detection and prosecution of smuggling and illicit traffic in narcotics and psychotropic substances, arms, ammunition and explosives, and highly taxed goods, such as alcohol and tobacco.

(3) The customs administrations of the Contracting States may by mutual agreement enlarge the list of goods specified in paragraph 2 and decide in respect of

which persons, vehicles, vessels, aircraft and quantities of goods information should be provided in the absence of a request.

Article 7. INVESTIGATIONS

(1) At the request of the customs administration of either Contracting State, the customs administration of the other Contracting State shall carry out checks, determinations of fact or investigations in the proceedings referred to in article 2, paragraph 2.

(2) The results of the checks, determinations of fact or investigations shall be communicated to the applicant customs administration.

Article 8. REQUIREMENT OF CONFIDENTIALITY

Inquiries, information, notifications and expert opinions, and any other communications, received by a Contracting State pursuant to this Treaty shall be subject to the requirement of confidentiality in accordance with the laws of that Contracting State.

Article 9. EXCEPTIONS TO THE OBLIGATION TO PROVIDE ASSISTANCE

(1) Part or all of the requested assistance may be refused or be made subject to certain conditions or requirements if the customs administration applied to is of the opinion that execution of the application might be prejudicial to the sovereignty, security, public policy (*ordre public*) or other vital interests of the Contracting State applied to.

(2) If an application for assistance is made and the applicant customs administration would be unable, in the contrary case, to provide the desired assistance, it shall so indicate in the application. Execution of such an application shall be at the discretion of the customs administration 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, 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

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

Article 12. EXECUTION OF APPLICATIONS

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

(2) The applicant authority shall, if it so requests, be informed of the time and place of the action to be taken pursuant to the application.

(3) Where an application cannot be fully complied with, the applicant customs administration 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 ARTICLES

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

(2) The original of legal and other documents, and other articles transmitted, shall be returned to the customs administration applied to as soon as possible; rights of the Contracting State applied to or of third persons in respect of such articles shall not be affected.

Article 14. COSTS

Expenses incurred by the customs administration applied to in connexion with the execution of an application pursuant to this Treaty shall not be reimbursed, with the exception of fees for witnesses and experts and for interpreters and translators not in government service.

Article 15. SERVICE OF DOCUMENTS

(1) On application by the customs administration of either Contracting State, the customs administration of the other Contracting State shall, pursuant to the regulations in force in the State applied to, effect service upon the persons concerned of all rulings 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 by the authority applied to indicating the manner and date of service.

Article 16. IMPLEMENTATION OF THE TREATY

The central customs authorities of the Contracting States shall, within the limits of their competence, issue by mutual agreement such implementing regulations as are required for the application of this Treaty.

Article 17. AREA OF APPLICATION

This Treaty shall also apply to *Land Berlin*, provided that the Government of the Federal Republic of Germany does not make a declaration to the contrary to the

Government of the Republic of Iceland within three months after the date of entry into force of this Treaty.

Article 18. RATIFICATION, ENTRY INTO FORCE
AND DENUNCIATION

(1) This Treaty shall be subject to ratification; the instruments of ratification shall be exchanged at Reykjavik as soon as possible.

(2) This Treaty shall enter into force one month after the exchange of the instruments of ratification.

(3) This Treaty may be denounced subject to notice being given to that effect at least six months before the end of any calendar year; the Treaty shall in that case cease to have effect at the end of the calendar year in question.

DONE at Bonn on 11 October 1977, in duplicate, in the German and Icelandic languages, both texts being equally authentic.

For the Federal Republic of Germany:

VAN WELL

HUTTER

For the Republic of Iceland:

NIELS P. SIGURDSSON
