

No. 23077

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**NETHERLANDS  
and  
NORWAY**

**Agreement on mutual administrative assistance in customs matters. Signed at Oslo on 20 December 1983**

*Authentic texts: Dutch, Norwegian and English.*

*Registered by the Netherlands on 18 September 1984.*

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**PAYS-BAS  
et  
NORVÈGE**

**Accord relatif à l'entraide administrative en matière douanière. Signé à Oslo le 20 décembre 1983**

*Textes authentiques : néerlandais, norvégien et anglais.*

*Enregistré par les Pays-Bas le 18 septembre 1984.*

## AGREEMENT<sup>1</sup> BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE KINGDOM OF NORWAY ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

The Governments of the Kingdom of the Netherlands and the Kingdom of Norway,  
Considering that contravention of customs laws is prejudicial to the economic and  
fiscal interests of their respective countries and to the legitimate interests of trade, industry  
and agriculture,

Convinced that efforts to prevent contravention of customs laws and to achieve greater  
accuracy in the collection of customs duties, taxes and any other import and export charges  
would be made more effective through cooperation between their customs authorities,

Having regard to the existing international instruments governing the provision of  
mutual administrative assistance by their customs authorities,

Have agreed as follows:

### DEFINITIONS

*Article 1.* For the purposes of this Agreement:

1. The term "State" means one of the Contracting Parties.
2. The term "customs laws" means provisions laid down by law or regulation concerning the importation, exportation and transit of goods, whether relating to customs duties, taxes or any other charges, or to measures of prohibition, restriction or control.
3. The term "customs authorities" means the central administration of a State which is responsible for the implementation of the customs laws. The States shall supply each other with all the relevant information on this subject.

### SCOPE

*Article 2.* The States shall, through their customs authorities and in accordance with the conditions set out in this Agreement, afford each other mutual administrative assistance:

- a.* In order to ensure that customs laws are properly followed;
- b.* In order to prevent, investigate and combat contravention of customs laws.

### COMMUNICATION OF INFORMATION

*Article 3.* 1. The customs authorities of the States shall, upon request, supply to each other all information which may help to ensure accuracy in the collection of customs duties and other import and export charges and, in particular, information which may help to assess the value of goods for customs purposes and to establish their tariff classification.

2. If the authority so requested does not have the information asked for, it shall initiate inquiries in accordance with the provisions which by law or regulation apply in its country to the collection of customs duties, taxes and other import and export charges.

<sup>1</sup> Came into force on 18 April 1984, the date of receipt of the last of the notifications by which the Parties informed each other of the completion of the required constitutional formalities, in accordance with article 20.

3. In initiating these inquiries the requested authority shall proceed as though it were acting on its own account or at the request of another authority in its own country.

*Article 4.* The customs authorities of each of the States shall, upon request, supply to the customs authorities of the other State, information concerning the following matters:

- a. Whether goods which are imported into one State have been lawfully exported from the other State;
- b. Whether goods which are exported from one State have been lawfully imported into the other State;
- c. Whether goods which are granted favourable treatment on exportation to the other State have been properly imported into the territory of that State and indicating the nature of the customs control, if any, under which the goods have been placed.

*Article 5.* 1. The customs authorities of each of the States shall, on their own initiative or upon request, supply to the customs authorities of the other State all information likely to be of use to them relating to contravention of the customs laws and, in particular, regarding:

- a. New ways and means employed in committing customs offences;
- b. Goods known to be the subject of illicit traffic;
- c. Means of transport suspected of being used to commit customs offences in the other State.

2. The customs authorities of each of the States shall supply the customs authorities of the other State with copies of, or extracts from, reports prepared by their investigation services describing the methods used.

*Article 6.* The customs authorities of each of the States shall, on their own initiative or upon request, supply to the customs authorities of the other State, reports, records of evidence or certified copies of documents giving all available information on transactions, detected or planned, which constitute or appear to constitute a contravention of the customs law of that State.

#### SPECIAL SURVEILLANCE

*Article 7.* The customs authorities of each of the States shall on their own initiative or upon request do everything possible to maintain special surveillance in the area for which they have the responsibility, over:

- a. The movements and, in particular, the entry into and exit from their area, of persons suspected of being professional or habitual contraveners of the customs laws of the other State;
- b. Particular places where abnormal stocks of goods have been assembled, giving reason to assume that they are intended to be used for trafficking in contravention of the customs laws of the other State;
- c. Movements of goods notified by the other State as constituting substantial imports into that State in contravention of its customs laws;
- d. Vehicles, vessels and aircraft or other means of transport suspected of being used in contravening the customs laws of the other State.

#### ASSISTANCE BETWEEN THE INVESTIGATION SERVICES

*Article 8.* The customs authorities of the States may arrange for their investigation services to be in direct communication with each other in order to facilitate, through

exchange of information, the prevention, investigation and combating of contraventions of the customs laws of their respective countries.

#### INVESTIGATIONS

*Article 9.* 1. If the customs authorities of a State so request, the customs authorities of the other State shall initiate all official inquiries concerning operations which are or appear to be contrary to the customs laws. They shall communicate the results of such inquiries to the authorities making the request.

2. These inquiries shall be conducted under the laws and regulations of the State which has been requested to make them; the requested authority shall proceed as though it were acting on its own account or at the request of another authority in its own country.

*Article 10.* The officials of the customs authorities of a State, authorised to investigate contraventions of customs laws may, in particular cases, with the agreement of the authorised officials of the customs authorities of the other State, be present in the territory of that State when those officials are investigating contraventions which are of concern to the authorities first mentioned.

*Article 11.* When in the circumstances provided for by this Agreement officials of one of the States are present in the territory of the other State, they must at all times be able to furnish proof of their official capacity. They shall, while there, enjoy the protection accorded to officials of the customs authorities of that other State in accordance with national laws and regulations. They shall be treated in the same way as those officials as regards penal sanctions for offences committed against them or by them.

#### USE OF INFORMATION AND DOCUMENTS

*Article 12.* 1. Information, communications and documents obtained shall be used solely for the purposes of this Agreement. They shall not be communicated to persons other than those required to use them for such purposes unless the authorities supplying them expressly agree and the law governing the authorities which receive them allows such communication.

2. Requests, information, reports of experts and other communications in the possession of the customs authorities of one of the States pursuant to this Agreement shall be accorded the same protection by the receiving State as is afforded to documents and information of like nature under the national law of that State.

*Article 13.* The customs authorities of each of the States may, in accordance with the purposes and within the scope of this Agreement, in their records of evidence, reports, and testimonies, and in proceedings and charges brought before the Courts, use as evidence information and documents obtained in accordance with this Agreement. The weight to be attached to such information and documents as evidence and the use made thereof in the Courts shall be determined in accordance with national laws.

#### EXCEPTION FROM THE LIABILITY TO AFFORD ASSISTANCE

*Article 14.* 1. If complying with a request for assistance is liable to be prejudicial to the public policy or to other essential interests of the State whose assistance is requested, the customs authorities of that State shall not be bound to grant that assistance.

2. The customs authorities of each of the States may refuse to supply information which, in the opinion of that State, would involve violation of an industrial, commercial or professional secret.

3. If a request for assistance cannot be complied with, the State which has asked for assistance shall be notified accordingly without delay and shall also be informed of the reasons for the refusal to provide assistance.

4. The obligation to provide assistance shall not cover the provision of information or documents obtained by the customs authorities under powers exercised by them at the request of the judicial authority.

However, where assistance is requested, such information or documents shall be provided in all cases where the judicial authority, which must be consulted to that effect, gives its consent.

*Article 15.* If the customs authorities of one of the States request assistance which they themselves would not be able to give if requested, they shall draw attention to that fact in the request. Compliance with such a request shall be within the discretion of the State to whom the request is made.

#### NOTIFICATION

*Article 16.* At the request of the customs authorities of one of the States the customs authorities of the other State shall, in accordance with the laws and regulations in force in their territory, notify the parties concerned either direct or through the competent authorities, of all measures and decisions taken by the administrative authorities relating to the application of customs laws.

#### COSTS

*Article 17.* The States shall waive all claims for reimbursement of expenses incurred pursuant to this Agreement, except for payments to experts.

#### EXCHANGE OF ASSISTANCE

*Article 18.* The assistance provided for under this Agreement shall be exchanged direct between the customs authorities of the States. These authorities shall mutually agree [on] the detailed arrangements for implementation.

#### FIELD OF APPLICATION

*Article 19.* This Agreement shall apply to the territory of the Kingdom of the Netherlands in Europe and to the territory of the Kingdom of Norway in Europe except for Svalbard and Jan Mayen.

#### ENTRY INTO FORCE

*Article 20.* This Agreement shall enter into force on the date on which the respective Governments have notified each other in writing that the formalities constitutionally required in their respective States have been complied with.

#### TERMINATION

*Article 21.* This Agreement shall remain in force until terminated by one of the States.

Either State may terminate the Agreement, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year after the year 1985.

In such event the Agreement shall cease to have effect in the year beginning after the end of the calendar year in which the notice of termination has been given.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Agreement.

DONE at Oslo this 20th day of December 1983, in duplicate, in the Netherlands, Norwegian and English languages, the three texts being equally authentic. In case there is any divergence of interpretation between the Netherlands and the Norwegian texts, the English text shall prevail.

For the Government of the Kingdom of the Netherlands:

W. S. J. CAMPAGNE

For the Government of the Kingdom of Norway:

SVENN STRAY

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