

**No. 23633**

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**FINLAND  
and  
NETHERLANDS**

**Agreement on mutual assistance in customs matters. Signed  
at The Hague on 4 April 1984**

*Authentic text: English.*

*Registered by Finland on 27 November 1985.*

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**FINLANDE  
et  
PAYS-BAS**

**Accord d'assistance mutuelle en matière de douanes. Signé à  
La Haye le 4 avril 1984**

*Texte authentique : anglais.*

*Enregistré par la Finlande le 27 novembre 1985.*

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

The Governments of the Republic of Finland and the Kingdom of the Netherlands,

Considering that offences against customs laws are prejudicial to the economic and fiscal interests of their respective countries as well as to the legitimate interests of trade, industry and agriculture;

Convinced that prevention of offences against customs laws and efforts to ensure accurate collection of customs duties and other taxes and charges on importation or exportation can be rendered more effective through co-operation between their customs authorities;

Having regard to the existing international instruments governing the provision of mutual assistance in customs matters;

Have agreed as follows:

### DEFINITIONS

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

a) The term "State" means one of the Contracting States;

b) 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;

c) The term "customs authorities" means the central administration of a State which is responsible for the implementation of customs laws. The States shall supply each other with all relevant information on this subject.

### SCOPE

*Article 2.* The States shall, through their customs authorities and in accordance with the provisions of this Agreement, afford each other mutual assistance with a view to:

a) ensuring proper application of customs laws; and

b) preventing, investigating and combating contraventions of customs laws.

### EXCHANGE OF INFORMATION

*Article 3.* 1. The customs authorities shall, upon request, supply to each other any information which may help to ensure proper collection of customs duties and other taxes and charges upon importation or exportation, and, in particular information which may help to determine the value of goods for customs purposes, their tariff classification and origin.

<sup>1</sup> Came into force on 19 June 1985, i.e., 30 days after the Parties had notified each other (on 20 May 1985) of the completion of the constitutional requirements, in accordance with article 18 (1).

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.

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 shall, upon request, furnish each other with information necessary to ensure that:

- a) goods imported into one State have been lawfully exported from the other State;
- b) goods exported from one State have been lawfully imported into the other State;
- c) goods which are granted favourable treatment upon exportation from one State have been duly imported into the other State, it being understood that information shall also be provided on any customs control measures to which the goods have been subjected.

*Article 5.* 1. The customs authorities shall, spontaneously or on request, provide each other with any information concerning contraventions of the customs laws, in particular, information regarding:

- a) new means and methods which are used or suspected to be used in committing offences against customs laws;
- b) goods known to be or suspected of being smuggled;
- c) vehicles, ships, aircraft or other means of transport which have been or are suspected of having been used in committing offences against customs laws or which are suspected of being used to commit such offences.

2. The customs authorities of one State 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 laws of that State.

#### SURVEILLANCE OF PERSONS, GOODS AND MEANS OF TRANSPORT

*Article 6.* Within the limits of their regional competence and to the extent of their powers and ability, the customs authorities of one State shall, at their own initiative or at request of the customs authorities of the other State, maintain surveillance over:

- a) the movements, particularly the entry into and exit from their territory, of persons who have or are suspected of having committed offences against customs laws of the other State or who are suspected of committing such offences;
- b) vehicles, ships, aircraft and other means of transport which have been or are suspected of having been used for committing offences against customs laws of the other State or which are suspected of being used to commit such offences;
- c) movements of goods which are reported by the customs authorities of the other State as giving rise to substantial illicit traffic to their territory;

- d) places where unusual stocks of goods have been built up, giving reason to assume that they are to be used for illicit importation into the territory of the other State.

#### INVESTIGATIONS

*Article 7.* 1. At the request of the customs authorities of one State, the customs authorities of the other State shall initiate official investigations into any acts which are or may be assumed to be in contravention of customs laws of the requesting State. The customs authorities of the requested State shall communicate the results of the investigation to the customs authorities of the requesting State.

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 8.* The officials of the customs authorities of one 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 9.* While in the territory of one State as provided for in this Agreement, the customs authorities of the other State shall, whenever requested to do so, furnish proof of their official capacity. They shall enjoy the same legal protection as applies to the customs authorities of the State in the territory of which they are present. With respect to legal consequences for offences committed against them or which they might commit, they shall be treated in a manner similar to that applied to the customs authorities of the State in the territory of which they are present.

#### USE OF INFORMATION AND DOCUMENTS

*Article 10.* 1. The information and documents received under this Agreement shall not be used for purposes other than those specified in this Agreement. They may be made available to persons other than those who require them for the purposes of this Agreement only with the consent of the customs authorities who furnished them and provided that this is not contrary to any legal provisions binding upon the customs authorities who have received such information or documents.

2. The requests, information, reports of experts and other communications received by one State shall be accorded the same legal protection and they shall be subjected to the same official secrecy as apply in that State to the same kind of information and documents.

*Article 11.* 1. The customs authorities may, in accordance with the purpose of this Agreement and within the scope thereof, use information and documents received under this Agreement as evidence in their records, reports or statements as well as in judicial or administrative proceedings.

2. The use of such information and documents shall be as laid down in the national legislation of the State having received them.

## EXCEPTIONS FROM THE OBLIGATION TO PROVIDE ASSISTANCE

*Article 12.* 1. If the requested customs authorities consider that the assistance sought would infringe upon the public order or other essential interests of the requested State, or would involve violation of an industrial, commercial or professional secret in that State, they may refuse to provide such assistance, provide it partly or provide it subject to certain conditions or requirements.

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

3. 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 13.* If the customs authorities of one State request assistance which they themselves would be unable to give if requested to do so by the other State, they shall draw attention to that fact in their request. Compliance with such a request shall be within the discretion of the requested customs authorities.

## NOTIFICATION OF ADMINISTRATIVE MEASURES AND DECISIONS

*Article 14.* At the request of the customs authorities of one State, 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 directly or through the competent authority, of all measures and decisions taken by the administrative authorities in application of customs laws.

## COSTS AND EXPENSES

*Article 15.* Excepting expenses incurred in use of expert services, the requesting State shall not be held responsible for any costs incurred in the execution of this Agreement.

## EXCHANGE OF ASSISTANCE

*Article 16.* 1. Assistance provided under this Agreement shall be exchanged directly between the customs authorities of the States. Those authorities shall mutually agree on the detailed arrangements for implementation.

2. The customs authorities of the States may arrange for their investigation services to be in direct communication with each other.

## FIELD OF APPLICATION

*Article 17.* 1. As far as the Republic of Finland is concerned this Agreement shall apply to its territory.

2. As far as the Kingdom of the Netherlands is concerned this Agreement shall apply to its territory in Europe. It may, however, be extended, either in its entirety or with any necessary modifications, to the Netherlands Antilles.

3. Such extension shall take effect from such date and be subject to such modifications and conditions, including conditions as to termination, as may be specified and agreed in notes to be exchanged through diplomatic channels.

#### ENTRY INTO FORCE AND TERMINATION

*Article 18.* 1. This Agreement shall enter into force 30 days after the States have notified each other in writing that the constitutional requirements for the entry into force of this Agreement have been complied with.

2. This Agreement shall be of unlimited duration but either State may denounce it at any time.

3. The denunciation shall be notified at least six months before the end of a calendar year. The Agreement will then cease to have effect at the end of the said calendar year.

4. Unless otherwise agreed the termination of this Agreement shall not also terminate its application to the Netherlands Antilles if it has been extended thereto in conformity with the provisions of paragraph 2 of Article 17.

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

DONE at The Hague this 4th day of April 1984 in two originals, in the English language.

For the Government of the Republic of Finland:

PAAVO VÄYRYNEN

For the Government of the Kingdom of the Netherlands:

HANS VAN DEN BROEK

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