

No. 24025

**SWEDEN
and
NETHERLANDS**

**Agreement on mutual assistance in customs matters. Signed
at Stockholm on 20 March 1985**

Authentic text: English.

Registered by Sweden on 27 March 1986.

**SUÈDE
et
PAYS-BAS**

**Accord d'assistance mutuelle en matière de douane. Signé à
Stockholm le 20 mars 1985**

Texte authentique : anglais.

Enregistré par la Suède le 27 mars 1986.

AGREEMENT¹ BETWEEN THE KINGDOM OF SWEDEN AND THE KINGDOM OF THE NETHERLANDS ON MUTUAL ASSISTANCE IN CUSTOMS MATTERS

The Governments of the Kingdom of Sweden and the Kingdom of the Netherlands,

Considering that contravention of customs laws is prejudicial to the economic, fiscal and social interests of their respective countries as well as to the legitimate interests of trade, industry and agriculture;

Considering the importance of assuring the accurate assessment of import and export duties and taxes and a proper implementation of provisions of prohibition, restriction and control;

Convinced that efforts to prevent contravention of customs laws and efforts to ensure accurate collection of import and export duties and taxes can be rendered more effective through co-operation between their customs authorities;

Having regard to the Recommendation of the Customs Co-operation Council on mutual administrative assistance (5 December, 1953) and other existing international instruments governing the provision of mutual assistance in customs matters;

Have agreed as follows:

DEFINITIONS

Article 1. For the purpose 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 authority" means: for the Kingdom of Sweden, the Board of Customs and for the Kingdom of the Netherlands, the central administration 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. 1. 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.

2. Assistance within the framework of this Agreement shall be rendered in accordance with the legal provisions of the requested State and within the competence and resources of the customs authority.

¹ Came into force on 19 January 1986, i.e., 30 days after the date of the last of the notifications by which the Parties had informed each other (on 5 June and 19 December 1985) of the completion of the required constitutional procedures, in accordance with article 17 (1).

3. This Agreement does not cover assistance in the recovery of customs duties, taxes or any other charges.

COMMUNICATION OF INFORMATION

Article 3. 1. The customs authorities of the States shall, on request, supply to each other all information which may help to ensure accuracy in the application of customs laws and in particular information which may help:

- The implementation of import and export prohibitions and restrictions,
- The application of national rules of origin not covered by other agreements.

2. If the authority so requested does not have the information asked for, it shall initiate inquiries in accordance with the provisions of the customs laws.

3. In initiating these inquiries the requested authority shall proceed as though it were acting on its own account.

Article 4. The customs authorities of the States shall supply to each other, on request, any information showing that goods exported from one State to another 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 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 contraventions of 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 contraventions of customs laws or which are suspected of being used to commit such contraventions.

2. The customs authority of one State shall, on its own initiative or on request, supply to the customs authority 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. To the extent of its powers and ability, the customs authority of one State shall, on its own initiative or on request of the customs authority of the other State, maintain surveillance over:

- (a) The movements, particularly the entry into and exit from its 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 authority of the other State as giving rise to substantial illicit traffic to or from its 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. If the customs authority of one State so requests, the customs authority of the other State shall initiate all official inquiries concerning operations which are or appear to be contrary to the customs laws. It shall communicate the results of such inquiries to the authority 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.

Article 8. The officials of the customs authority of one State, authorised to investigate contraventions of customs laws may, in particular cases, with the agreement of the customs authority of the other State, be present in the territory of that State when officials of the customs authority of that State are investigating contraventions which are of concern to the authority first mentioned.

Article 9. While in the territory of one State as provided for in this Agreement, the officials of the other State shall, whenever requested to do so, furnish proof of their official capacity.

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 used for purposes other than those of this Agreement only with the consent of the customs authority which furnished them and provided that this is not contrary to any legal provisions binding upon the customs authority which has received such information or documents.

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

Article 11. The customs authorities 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 use made of such information and documents as evidence in the Courts and the weight to be attached thereto shall be determined in accordance with national laws.

EXCEPTION FROM THE LIABILITY TO RENDER ASSISTANCE

Article 12. 1. If the requested customs authority considers that the assistance sought would infringe upon the public order, the sovereignty, the security or other essential interests of the requested State, or would involve violation of an industrial, commercial or professional secret in that State, it 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 customs authority of the State which has asked for assistance shall be notified without delay and shall 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.

4. If the customs authority of one State requests assistance which it itself would be unable to give if requested to do so by the customs authority of the other State, it shall draw attention to that fact in its request. Compliance with such a request shall be within the discretion of the requested customs authority.

NOTIFICATION

Article 13. At the request of the customs authority of one State, the customs authority of the other State shall, in accordance with its national laws and regulations, notify the parties concerned, residing or established in its territory, of all measures and decisions taken by the administrative authorities in application of customs laws.

COSTS

Article 14. The States shall waive all claims for reimbursement of costs incurred pursuant to this Agreement with the exception of expenses paid for experts.

EXCHANGE OF ASSISTANCE

Article 15. 1. Assistance provided for 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 16. 1. As far as the Kingdom of Sweden 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 17. 1. The States shall notify each other in writing that the constitutional requirements for the entry into force of the Agreement have been complied with.

The Agreement shall enter into force 30 days after the last notification.

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 paragraphs 2 and 3 of Article 16.

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

DONE at Stockholm this 20th day of March 1985 in two originals, in the English language.

[Signed]

For the Government
of the Kingdom of Sweden

CARL JOHAN ÅBERG

[Signed]

For the Government
of the Kingdom
of the Netherlands

W. H. SIMONSZ
