

No. 26936

**FRANCE
and
FINLAND**

Convention on mutual administrative assistance in customs matters. Signed at Helsinki on 5 May 1988

Authentic texts: French and Finnish.

Registered by France on 28 November 1989.

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et
FINLANDE**

Convention d'assistance administrative mutuelle en matière douanière. Signée à Helsinki le 5 mai 1988

Textes authentiques : français et finnois.

Enregistrée par la France le 28 novembre 1989.

[TRANSLATION — TRADUCTION]

CONVENTION¹ ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS BETWEEN THE GOVERNMENT OF THE FRENCH REPUBLIC AND THE GOVERNMENT OF THE REPUBLIC OF FINLAND

The Government of the French Republic and the Government of the Republic of Finland,

Considering the importance of ensuring the proper collection of customs duties and other import or export duties and charges,

Considering that offences against customs laws are prejudicial to the economic, fiscal and social interests of their respective countries and to legitimate commercial interests, and that action against customs offences can be made more effective through cooperation between their customs administrations,

Having regard to the Recommendation of the Customs Cooperation Council on mutual administrative assistance of 5 December 1953,

Have agreed as follows:

Article 1

1. The Contracting States agree that their customs administrations shall assist each other under the conditions specified in this Convention:

- For the purpose of ensuring the proper collection of customs duties and other import or export duties and charges, as well as compliance with the provisions in force on import, export and transit;
- For the purpose of preventing, investigating and prosecuting offences against the customs laws;
- By notifying each other of any announcements, decisions, provisions and other documents issued by their customs administrations.

2. The assistance provided for in this Convention shall be carried out in accordance with the legislation of the requested State and within the limits of the competence of the customs administration of that State.

3. The customs administrations of the two States shall, in accordance with article 14, take steps to ensure that their services exclusively or mainly responsible for investigating customs fraud are in personal and direct contact with each other for the purpose of facilitating, through the exchange of information, the prevention, investigation and punishment of offences against the customs laws of their respective States.

Article 2

For the purposes of this Convention:

1. “Customs laws” means all legal provisions and regulations which may be applied by the customs administrations to goods, capital or monetary instruments,

¹ Came into force on 1 October 1989, i.e., the first day of the second month following the date of the last of the notifications (of 14 April and 9 August 1989) by which the Parties had informed each other of the completion of the required constitutional procedures, in accordance with article 17 (1).

which are imported, exported or in transit whether these laws concern the collection of duties or charges, refunds or levies, or the application of measures of prohibition, restriction or inspection.

2. “Customs administration” means, in the case of the French Republic, the Director-General of Customs and Indirect Duties of the Ministry of the Economy, Finance and the Budget and, in the case of the Republic of Finland, the State Customs Office.

Article 3

The customs administrations of the two States shall exchange lists of goods known to be imported, exported or in transit in violation of customs laws.

Article 4

1. At the request of the customs administration of one State, the customs administration of the other State shall, under its legislation and in accordance with its administrative practices, keep special watch over:

- The movements and especially the entry into and departure from its territory of persons suspected of habitual or professional offences against the customs laws;
- Suspicious movements of certain goods which, according to the information provided by the other State, are intended for large-scale traffic into or out of the territory of that State;
- Means of transport which the requesting State has reason to believe may be used to commit offences against the customs laws in its territory.

2. The customs administration of the requesting State shall be informed of the results of the surveillance.

Article 5

1. On request, the customs administrations of the two States shall provide any information which may ensure:

- Proper collection of customs duties and other import and export taxes, most particularly information facilitating the determination of the origin, customs value and tariff category of goods;
- Proper application of measures restricting or prohibiting import, export or transit.

2. When the requested State does not have the required information, it shall conduct an investigation.

Article 6

The customs administrations of the two States shall communicate to each other voluntarily and immediately all information which they have concerning:

- Actual or planned irregular operations which are or seem to be of a fraudulent nature in respect of the customs laws of the other States;
- New means or methods of smuggling;
- Categories of goods known to be the object of fraudulent import, export or transit traffic;

- Individuals who, there is reason to believe, are committing or may commit offences against the customs laws of the other State;
- Means of transport which, there is reason to believe, are being used to commit offences against the customs laws of the other State.

Article 7

The customs administrations of the two States shall communicate to each other following a written request and as speedily as possible:

- All information which can be obtained from the customs documents or from other material in lieu thereof, in their possession, concerning trade in goods between the two States, and certified copies of such documents;
- Any documents that can serve to certify that specific goods which have been exported from the territory of one State have been legally imported into the territory of the other State, and specifying, if the need arises, the customs regime applicable to those goods.

Article 8

1. Each customs administration shall make inquiries at the request of the other administration in order to facilitate prosecution of offences against customs laws. It shall communicate the results of such measures to the requesting administration.

2. The customs administration of the requested State may authorize agents of the customs administration of the requesting State to be present when such inquiries are undertaken.

Article 9

1. The customs administrations of the two States may take into account as evidence, in their records, reports and testimony and during court procedures and proceedings, information received and documents obtained under the conditions laid down in this Convention.

2. The evidentiary value of such information and documents, and the right to use them in court shall be governed by national legislation.

Article 10

1. The information obtained in application of this Convention may be used solely for the purposes of the Convention. The aforesaid information may be used for other purposes only with the express consent of the customs administration providing it.

2. The information at the disposal of the customs administration of a State through the application of this Convention shall be treated with the same confidentiality as that accorded under the national legislation of that State to similar information.

Article 11

At the written request of the customs administration of one State, the customs administration of the other State shall notify persons concerned who are residing in

its territory of any acts or decisions emanating from the requesting State concerning the application of the customs laws.

Article 12

1. The customs administrations of the two States shall not be required to render the assistance provided for in this Convention in cases where such assistance may be prejudicial to the security, public policy (*ordre public*) or other vital interests of their State.

2. Any refusal of assistance shall be accompanied by a statement of reasons.

Article 13

Where the customs administration of a State requesting assistance would itself be unable to comply with a similar request from the other State, it shall mention the fact when formulating its request. The requested administration shall have full discretion in determining what action shall be taken on that request.

Article 14

The procedures for applying this Convention shall be arranged jointly by the customs administrations of the two States.

Article 15

Both States renounce any claim for reimbursement of costs resulting from the application of this Convention, except in the case of fees paid to witnesses, experts and interpreters.

Article 16

This Convention shall be applied in the territory of the French Republic as defined by the French customs code and in the customs territory of Finland.

Article 17

1. Each of the two States shall notify the other of the fulfilment of its constitutional requirements for the entry into force of this Convention. The Convention shall enter into force on the first day of the second month following the date of the last such notification.

2. This Convention is concluded for an indefinite period. Either Contracting State may terminate it at any time by giving written notice through the diplomatic channel to the other State. The termination shall take effect six months after the date on which such notice is given.

DONE at Helsinki, on 5 May 1988, in duplicate in the French and Finnish languages, both texts being equally authentic.

For the Government
of the French Republic:

[MARCEL MAITRE]

For the Government
of the Republic of Finland:

[JERMU LAINE]