

**No. 32491**

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**FINLAND  
and  
LATVIA**

**Agreement regarding mutual assistance in customs matters.  
Signed at Helsinki on 14 April 1994**

*Authentic texts: Finnish, Latvian and English.*

*Registered by Finland on 31 January 1996.*

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**FINLANDE  
et  
LETONIE**

**Accord d'entraide mutuelle en matière douanière. Signé à  
Helsinki le 14 avril 1994**

*Textes authentiques : finnois, letton et anglais.*

*Enregistré par la Finlande le 31 janvier 1996.*

## AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE REPUBLIC OF LATVIA REGARDING MUTUAL ASSISTANCE IN CUSTOMS MATTERS

The Government of the Republic of Finland and the Government of the Republic of Latvia, hereinafter referred to as the Contracting Parties;

Considering that the contravention of customs laws is detrimental to the economic, fiscal and social interests of their respective countries;

Considering that trafficking in narcotic drugs and psychotropic substances constitutes a danger to public health and to society;

Considering the importance of assuring the accurate assessment of customs duties, taxes and other charges collected on the importation or exportation of goods and a proper implementation of provisions of prohibition, restriction and control;

Convinced that efforts to prevent the contravention of customs laws and to ensure the collection of customs duties, taxes and other charges would be made more effective through close co-operation between their customs authorities;

Having regard to the Recommendation of the Customs Co-operation Council on Mutual Administrative Assistance of 5 December 1953;

Having regard also to the provisions of the Single Convention on Narcotic Drugs (New York, 30 March 1961)<sup>2</sup> and the Convention on Psychotropic Substances (Vienna, 21 February 1971)<sup>3</sup> drawn up under the auspices of the United Nations Organisation as well as the United Nations Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (Vienna, 19 December 1988);<sup>4</sup>

Have agreed as follows:

### Definitions

#### Article 1

For the purposes of this Agreement:

(a) "customs laws" means provisions laid down by law or regulation concerning the importation, exportation and transit of goods and means of payment, whether relating to customs duties, taxes or any other charges, or to measures of prohibition, restriction or control;

(b) "customs authority" means, for the Republic of Finland, the National Board of Customs (Tullihallitus), and for the Republic of Latvia, the Customs Department (Muitas departamentas);

(c) "contravention" means any violation or attempted violation of customs laws.

### Scope

#### Article 2

1. The Contracting Parties shall, through their customs authorities and in accordance with the provisions set out in this Agreement, afford each other assistance:

(a) in order to ensure that customs laws are properly observed;

(b) in order to prevent, investigate and prosecute contraventions of customs laws;

(c) in cases concerning notification of documents regarding application of customs laws.

2. Assistance within the framework of this Agreement shall be rendered in accordance with the laws and regulations of the requested Contracting Party and within the competence and available resources of the customs authority. If necessary, the requested customs authority may transfer the request to another, competent authority.

<sup>1</sup> Came into force on 23 November 1995, i.e., 30 days after the Contracting Parties had notified each other (on 24 October 1995) of the completion of the constitutional requirements, in accordance with article 21.

<sup>2</sup> United Nations, *Treaty Series*, vol. 520, p. 151; vol. 557, p. 280 (corrigendum to vol. 520); vol. 570, p. 346 (Procès-verbal of rectification of the authentic Russian text), and vol. 590, p. 325 (Procès-verbal of rectification of the authentic Spanish text).

<sup>3</sup> *Ibid.*, vol. 1019, p. 175.

<sup>4</sup> Should read "20 December 1988". *Ibid.*, vol. 1582, No. I-27627.

3. This Agreement does not provide for the recovery of customs duties, taxes and any other charges.

*Surveillance of persons, goods and means of transport*

Article 3

1. The customs authorities of the Contracting Parties shall, either on their own initiative or on request, maintain special surveillance over:

(a) persons known to be, or suspected of, contravening the customs laws of the other Contracting Party;

(b) movements of goods and means of payment which are reported by the customs authority of the other Contracting Party as giving rise to substantial illicit traffic into or from its territory;

(c) any means of transport which is known to be, or suspected of being, used in contravening the customs laws of the other Contracting Party;

(d) places used for storing goods which may constitute substantial illicit traffic in the territory of the other Contracting Party.

2. Within their competence, the customs authorities of the Contracting Parties shall prevent:

(a) the exportation of goods which are known to be or, on reasonable grounds, suspected of being exported into the territory of the other Contracting Party to be used for other purposes than in the legitimate trade between the Contracting Parties;

(b) the exportation of goods the importation of which is forbidden in the territory of the other Contracting Party.

*Controlled delivery*

Article 4

1. If permitted by the basic principles of the domestic legal systems of the Contracting Parties, the customs authorities of the Contracting Parties may, by mutual agreement and arrangement, apply the method of controlled delivery of narcotic drugs and psychotropic substances at the international level with a view to identifying persons involved in the illicit trafficking of those drugs and substances.

2. Illicit consignments whose controlled delivery is agreed to, may with the consent of both customs authorities, be intercepted and allowed to continue with the narcotic drugs or psychotropic substances intact or removed or replaced in whole or in part.

3. Decisions to use controlled delivery shall be made on a case-by-case basis and may, when necessary, take into consideration financial arrangements and agreements made between both customs authorities.

*Exchange of information*

Article 5

1. The customs authorities of the Contracting Parties shall, either on their own initiative or upon request, supply to each other all information which may help to assure accuracy in:

(a) the collection of customs duties and other import and export taxes and charges and, in particular, information which may help to assess the value of goods for customs purposes and to establish their tariff classification;

(b) the implementation of import, export and transit prohibitions and restrictions;

(c) the application of the rules of origin of goods not covered by other arrangements.

2. If the authority so requested does not have the information asked for, it may, at its own discretion, seek that information in accordance with the provisions of its customs laws.

Article 6

The customs authority of one Contracting Party shall, upon request, supply to the customs authority of the other Contracting Party the following information:

(a) whether goods which are imported into the territory of the requesting Contracting Party have been lawfully exported from the territory of the requested Contracting Party;

(b) whether goods which are exported from the territory of the requesting Contracting Party have been lawfully imported into the territory of the requested Contracting Party and the nature of the customs procedure, if any, under which the goods have been placed.

Article 7

The customs authority of one Contracting Party shall, on its own initiative or upon request, supply to the customs authority of the other Contracting Party all information likely to be of use to it relating to contraventions of customs laws and, in particular, regarding:

(a) natural or legal persons known to be, or suspected of, contravening the customs laws of the other Contracting Party;

(b) goods known to be, or suspected of being, the subject of illicit traffic;

(c) means of transport known to be, or suspected of being, used in contraventions of customs laws of the other Contracting Party.

(d) ways and means known to be, or suspected of being, employed in contraventions of customs laws.

#### Article 8

The customs authority of one Contracting Party shall, on its own initiative or upon request, supply to the customs authority of the other Contracting Party reports, records of evidence or certified copies of documents giving all available information on transactions, completed or planned, which constitute or appear to constitute a contravention of the customs laws of that Contracting Party.

#### Article 9

The documents provided for in this Agreement may be replaced by computerised information produced in any form for the same purpose. All relevant information for the interpretation or utilization of the material should be supplied at the same time.

#### Article 10

1. Original documents shall be requested only in cases where certified copies would be insufficient.

2. Original documents received from the customs authority of the other Contracting Party shall be returned at the earliest opportunity.

#### Investigations

##### Article 11

1. If the customs authority of one Contracting Party so requests, the customs authority of the other Contracting Party 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 requesting customs authority.

2. Such inquiries shall be conducted in accordance with the procedure provided for in the laws of the requested Contracting Party. The requested authority shall proceed as though it were acting on its own account or at the request of another authority in its own state.

3. The officials of the customs authority of one Contracting Party may, in particular cases, with the agreement of the customs authority of the other Contracting Party, be present in the latter's territory when contraventions of the customs laws of the requesting Contracting Party are investigated.

#### Experts and witnesses

##### Article 12

1. If the courts or the authorities of one Contracting Party so request in connection with contraventions of customs laws brought before them, the customs authority of the other Contracting Party may authorise its officials to appear as witnesses or experts before those courts or authorities. The request for appearance must clearly indicate in what case and in what capacity the official is to be examined.

2. The official requested to appear as witness or expert has the privilege to refuse to give evidence or a statement, if he is entitled or obliged to do so by virtue of the laws of his own state or those of the requesting Contracting Party.

#### Arrangements for visiting officials

##### Article 13

When, in the circumstances provided for by this Agreement, officials of the customs authority of one Contracting Party are present in the territory of the other Contracting Party, they must at all times be able to furnish proof of their official capacity.

#### Use of information and documents

##### Article 14

1. Information and documents obtained shall be used solely for the purposes of this Agreement. They shall not be used for any other purposes unless the customs authority supplying them expressly approves such use.

2. The provisions of paragraph 1 above are not applicable to information concerning offences relating to narcotic drugs and psychotropic substances. Such information may be communicated to other authorities directly involved in the combat of illicit drug traffic.

3. Information and documents received pursuant to this Agreement shall be afforded the same protection by the receiving state as is afforded to information and documents of like nature in that state. The customs authority of the receiving state shall ensure the confidentiality of the information and documents received, if so requested by the customs authority of the other Contracting Party.

#### Article 15

1. The customs authorities of the Contracting Parties may, in accordance with the purposes and within the scope of this Agreement, in their records of evidence, reports, and testimonies, and in proceedings brought before the courts or the authorities, use as evidence information and documents received in accordance with this Agreement.

2. 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.

#### *Exceptions from the liability to render assistance*

#### Article 16

1. If the customs authority of one Contracting Party considers that compliance with the assistance requested of it would be prejudicial to the sovereignty, security, public order and public policy (*ordre public*) or other essential interests of that state, or would involve violation of an industrial, commercial or professional secret or would be contrary to the basic principles of its domestic legal system, it may refuse to provide the assistance requested under this Agreement, or may provide it only if certain conditions are met.

2. If assistance is refused, the decision and the reasons for the refusal must be notified in writing to the requesting customs authority without delay.

3. If the customs authority of one Contracting Party requests assistance which it would not be able to give if requested, it shall draw attention to that fact in the request. Compliance with such a request shall be considered in accordance with the laws of the requested Contracting Party.

#### *Notification of documents*

#### Article 17

1. At the request of the customs authority of one Contracting Party, the customs authority of the other Contracting Party shall notify the natural or legal persons concerned, residing or established in its territory, of documents relating to measures and decisions taken by the administrative authorities in application of customs laws.

2. Notification of documents shall be made in accordance with the laws of the requested Contracting Party. Notification of documents may, however, also be made following a particular form or method contained in the request provided that this is not to be considered to be contrary to the laws of the requested Contracting Party.

3. Evidence of notification may take the form of a dated and signed acknowledgement of receipt by the person concerned or of a certificate of the competent authority in the requested Contracting Party, indicating the method and date of the notification.

#### *Exchange of assistance*

#### Article 18

1. Assistance provided for under this Agreement shall be supplied directly between the customs authorities of the Contracting Parties.

2. The customs authorities of the Contracting Parties may arrange for the units of their central administrations to be in direct communication with each other and authorize the local customs authorities to be in contact with each other, as separately agreed upon by the customs authorities of the Contracting Parties within their competence.

#### *Costs*

#### Article 19

The customs authorities of the Contracting Parties shall waive all claims for reimbursement of costs incurred in the execution of this Agreement, with the exception of costs incurred in respect of the experts and witnesses referred to in Article 12.

*Territorial applicability, implementation  
and interpretation***Article 20**

1. This Agreement shall be applicable to the territory of the Republic of Finland and to the territory of the Republic of Latvia.

2. This Agreement does not preclude the Contracting Parties rendering each other more extensive assistance pursuant to other international agreements or arrangements or as permitted by their respective laws.

3. The customs authorities of the Contracting Parties shall mutually decide on the detailed arrangements for the implementation of this Agreement.

4. The customs authorities of the Contracting Parties shall endeavour by mutual accord to resolve problems or doubts arising from the interpretation or application of this Agreement.

*Entry into force and termination***Article 21**

This Agreement shall enter into force 30 days after the Contracting Parties have notified each other through diplomatic channels that the constitutional requirements for the entry into force of this Agreement have been met.

Either Contracting Party may terminate the Agreement at any time by giving notice to the other through diplomatic channels. If such notice is given, the Agreement shall cease to have effect six months after the receipt of the notice.

Done at Helsinki on the 14th day of April 1994 in duplicate, in the Finnish, Latvian and English languages, all texts being equally authentic. In case of any divergency of interpretation of the provisions of this Agreement, the English text shall prevail.

For the Government  
of the Republic of Finland:

JERMU LAINE

For the Government  
of the Republic of Latvia:

VALDIS KURSĪETIS

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