

No. 26921

**SPAIN
and
SWEDEN**

Agreement on mutual administrative assistance in customs matters. Signed at Madrid on 27 December 1988

Authentic texts: Spanish and Swedish.

Registered by Spain on 1 November 1989.

**ESPAGNE
et
SUÈDE**

Accord relatif à l'assistance administrative mutuelle en matière douanière. Signé à Madrid le 27 décembre 1988

Textes authentiques : espagnol et suédois.

Enregistré par l'Espagne le 1^{er} novembre 1989.

[TRANSLATION — TRADUCTION]

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

The Kingdom of Spain and the Kingdom of Sweden,

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

Considering the importance of ensuring the proper collection of customs duties and other taxes and charges on imports or exports and the correct application of the provisions concerning prohibitions, restrictions and controls,

Convinced that efforts to prevent, investigate and prosecute offences against customs laws and efforts to ensure the proper collection of customs duties and other taxes and charges on imports and exports may be rendered more effective through cooperation between their customs administrations,

Bearing in mind the Recommendation of the Customs Cooperation Council of 5 December 1953 on Mutual Administrative Assistance,

Have agreed as follows:

SCOPE

Article 1

1. The Contracting Parties agree that, under the conditions defined in this Agreement, their customs administrations shall render each other assistance with a view to:

(a) Ensuring the proper collection of customs duties and other taxes and charges on imports and exports;

(b) Preventing, investigating and prosecuting offences against customs laws.

2. The administrative assistance provided for in paragraph 1 shall not include the collection of customs duties, other taxes, charges, fines and other monies for account of the other State.

3. Assistance under the present Agreement shall be rendered in accordance with the legislation of the requested State and within the limits of the authority and resources of the customs administration of that State.

DEFINITIONS

Article 2

For the purposes of this Agreement:

(a) "Customs laws" means all legal provisions and regulations to be applied by the customs administrations to the import, export or transit of goods, capital or

¹ Came into force on 1 September 1989, i.e., 60 days after the date of the last of the notifications (of 2 March and 3 July 1989) by which the Parties had informed each other of the completion of the required constitutional procedures, in accordance with article 14 (1).

monetary instruments in respect of the collection or guarantee of taxes or charges or the application of measures of prohibition, restriction or control;

(b) "Customs offence" means any violation or attempted violation of the customs laws;

(c) "Customs administration" means, in the case of the Kingdom of Spain, the Dirección General de Aduanas e Impuestos Especiales of the Ministry of Economy and Finance, and, in the case of the Kingdom of Sweden, the Generaltullstyrelse.

EXCHANGE OF INFORMATION

Article 3

1. The customs administrations shall, on request, communicate to each other any information that may assist in ensuring the proper application of the customs laws and especially such information as may facilitate:

— The application of measures of prohibition and restriction with respect to imports and exports;

— The application of regulations of national origin not included in other agreements.

2. If the requested administration does not possess the information desired, it shall make investigations within the framework of its customs laws.

3. The requested administration shall carry out such investigations as if it were acting on its own behalf.

Article 4

The customs administrations shall, on request, communicate to each other information on the following matters:

1. Imports into the territory of the requested State of goods exported from the territory of the requesting State, especially where such goods were given favourable treatment on leaving the territory of that State by virtue of their destination.

2. Exports from the territory of the requested State of goods imported into the territory of the requesting State.

Original documents and records shall be requested only when the duly authenticated copies are inadequate.

Such documents and records shall be returned as soon as possible.

Article 5

The customs administrations shall communicate to each other, spontaneously or upon request, any information they possess regarding:

(a) Irregular operations, undertaken or planned, which are or appear to be fraudulent in the light of the customs laws of the other State;

(b) Persons suspected of committing customs offences in the other State;

(c) Means of transport suspected of being used for the commission of customs offences in the other State;

(d) New means or methods used to commit customs offences;

(e) Goods known to be the subject of illicit traffic between the two States.