

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.

**FRANCE
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 RE-
PUBLIC 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).