

No. 27066

**FINLAND
and
UNITED STATES OF AMERICA**

**Agreement regarding mutual assistance in customs matters.
Signed at Washington on 5 January 1988**

Authentic texts: Finnish and English.

Registered by Finland on 26 January 1990.

**FINLANDE
et
ÉTATS-UNIS D'AMÉRIQUE**

**Accord relatif à l'assistance mutuelle en matière douanière.
Signé à Washington le 5 janvier 1988**

Textes authentiques : finnois et anglais.

Enregistré par la Finlande le 26 janvier 1990.

AGREEMENT¹ BETWEEN THE REPUBLIC OF FINLAND AND THE UNITED STATES OF AMERICA REGARDING MUTUAL ASSISTANCE IN CUSTOMS MATTERS

The Governments of the Republic of Finland and the United States of America,

considering that offenses against customs laws are prejudicial to the economic, fiscal, social and commercial interests of their respective countries,

considering the importance of assuring the accurate assessment of duties and other taxes collected on the importation or exportation of goods, as well as the proper implementation of provisions of prohibition, restriction and control,

convinced that action against customs offenses can be made more effective by expanding the cooperation between their Customs Services,

having regard to the recommendation of the Customs Cooperation Council on Mutual Administrative Assistance of December 5, 1953, have agreed as follows:

Definitions

Article 1

For the purposes of the present Agreement,

1) "Customs laws" shall mean such laws and regulations enforced by the Customs Services concerning the importation, exportation, and transit of goods, as relate to customs duties and other taxes, or to prohibitions, restrictions and other similar controls respecting the movement of goods and other controlled items across national boundaries;

2) "Customs Services" shall mean in the Republic of Finland the Board of Customs (Tullihallitus) and, in the United States of America, the United States Customs Service, Department of the Treasury;

3) "Offense" shall mean any violation of the customs laws as well as any such attempted violation.

Scope of assistance

Article 2

1) The Parties shall, through their Customs Services afford each other mutual administrative assistance to prevent, investigate and repress any offense, in accordance with the provisions of the present Agreement.

2) Assistance, as provided in this Agreement, shall also include, upon request, all information apt to ensure the accurate assessment of customs duties, taxes and other liabilities and charges by the Customs Services.

3) Mutual assistance as provided in paragraphs 1 and 2 shall be provided for use in all proceedings, whether judicial, administrative or investigative and shall include but not be limited to proceedings on classification, value, origin and other characteristics relevant to the enforcement of the customs laws and proceedings on fines, penalties, forfeitures and liquidated damages.

4) Assistance within the framework of this Agreement shall be rendered in accordance with the laws of the requested Party and within the competence and resources of the Customs Service.

Communication of information

Article 3

1) The Customs Services shall, upon request, furnish each other all available information regarding activities which may result in offenses within the territory of the other Party. In serious cases such information shall be provided without a request being made.

2) Upon request, the Customs Services shall inform each other whether goods exported from the territory of one Party have been lawfully imported or brought into the territory

¹ Came into force on 13 July 1989, i.e., the ninetieth day following the date on which the Parties had notified each other (on 14 April 1989) of the completion of their necessary legal requirements, in accordance with article 14 (1).