

No. 31082

**FINLAND
and
ESTONIA**

**Agreement on mutual assistance in customs matters. Signed
at Tallinn on 27 August 1993**

Authentic texts: Finnish and Estonian.

Registered by Finland on 14 July 1994.

**FINLANDE
et
ESTONIE**

**Accord relatif à l'assistance mutuelle en matière douanière.
Signé à Tallinn le 27 août 1993**

Textes authentiques : finnois et estonien.

Enregistré par la Finlande le 14 juillet 1994.

[TRANSLATION]

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE REPUBLIC OF ESTONIA ON MUTUAL ASSISTANCE IN CUSTOMS MATTERS

The Government of the Republic of Finland and the Government of the Republic of Estonia (hereinafter referred to as “the Contracting Parties”),

Considering that 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 of the provisions relating to taxes and other charges would be made more effective through expansion of mutual cooperation between their customs authorities,

Having regard to the Recommendation of the Customs Cooperation Council on Mutual Administrative Assistance of 5 December 1953,

Having regard also to the provisions of the Single Convention on Narcotic Drugs, adopted in New York on 30 March 1961,² the Convention on Psychotropic Substances, adopted in Vienna on 21 February 1971,³ and the Convention against Illicit Trafficking in Narcotic Drugs and Psychotropic Substances, adopted in Vienna on 20 December 1988,⁴ all drawn up under the auspices of the United Nations Organization,

Have agreed as follows:

DEFINITIONS

Article 1

For the purposes of this Agreement:

(a) “Customs laws” mean 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;

¹ Came into force on 3 June 1994, i.e., 30 days after the Contracting Parties had informed each other (on 4 May 1994) of the completion of the required constitutional procedures, in accordance with article 21.

² 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).

³ *Ibid.*, vol. 1019, p. 175.

⁴ *Ibid.*, vol. 1582, No. I-27627.

(b) “Customs authority” means, for the Republic of Finland, the National Board of Customs (Tullihallitus), and for the Republic of Estonia, the Department of Customs (Riiklik Tolliamet);

(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 their customs laws are properly observed;

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

(c) In cases concerning delivery of documents regarding the 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 State and within the competence and available resources of the customs authority. If necessary, the customs authority to which the request for assistance is addressed may transfer the request to any duly appointed official.

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 surveillance over the following:

(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 the territory of its States;

(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 trade in the territory of the other Contracting Party.

2. The customs authorities of the Contracting Parties shall, within the limits of their competence, prevent the transport of goods which are known to be, or with good reason suspected of, being transported into the territory of the other Contracting Party and used in contravention of the trade laws of that Contracting Party, or whose importation into the territory of the the other Contracting Party is prohibited.

MONITORED TRAFFICKING IN NARCOTIC DRUGS

Article 4

1. Insofar as the national legal systems of the Contracting Parties allow, the customs authorities of the Contracting Parties may, by mutual agreement and arrangement, monitor trafficking in narcotic drugs and psychotropic substances at the international level in order to obtain the confession of any person involved in such trafficking.

2. In cases where it has been agreed that the transport of illegal consignments shall be monitored, such consignments may, with the approval of both customs authorities, be intercepted and then sent onwards, their contents having been left intact, removed or wholly or partially replaced.

3. Decisions regarding the monitored trafficking of narcotic drugs shall be made on a case-by-case basis; when necessary, the economic arrangements and agreements between the customs authorities of the two Contracting Parties shall be taken into account.

EXCHANGE OF INFORMATION

Article 5

1. The customs authorities of the Contracting Parties shall, either on their own initiative or on request, supply to each other all information by which the following may be guaranteed:

(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 proper implementation of import, export and transit prohibitions and restrictions;

(c) The proper application of rules of origin 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, information concerning the following matters:

(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, which has been applied.