

**No. 46925**

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**Israel  
and  
Austria**

**Agreement between the Government of the State of Israel and the Government of the Republic of Austria regarding mutual assistance in customs matters (with annex). Vienna, 19 February 2009**

**Entry into force:** *1 December 2009 by notification, in accordance with article 14*

**Authentic texts:** *English, German and Hebrew*

**Registration with the Secretariat of the United Nations:** *Israel, 28 December 2009*

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**Israël  
et  
Autriche**

**Accord d'assistance mutuelle en matière douanière entre le Gouvernement de l'État d'Israël et le Gouvernement de la République d'Autriche (avec annexe). Vienne, 19 février 2009**

**Entrée en vigueur :** *1<sup>er</sup> décembre 2009 par notification, conformément à l'article 14*

**Textes authentiques :** *anglais, allemand et hébreu*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Israël, 28 décembre 2009*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT**

**BETWEEN**

**THE GOVERNMENT OF THE STATE OF ISRAEL**

**AND**

**THE GOVERNMENT OF THE REPUBLIC OF AUSTRIA**

**REGARDING MUTUAL ASSISTANCE**

**IN CUSTOMS MATTERS**

The Government of the Government of the State of Israel and the Republic of Austria, hereinafter referred to as the “Contracting Parties”;

Considering that the customs infringements are prejudicial to the economic, fiscal and commercial interests and to the public health of their respective countries;

Considering the importance of assuring the accurate assessment of customs duties and other taxes;

Recognizing the need for international cooperation in matters related to the administration and enforcement of the customs legislation;

Convinced that action against customs infringements can be made more effective by cooperation between their Customs Authorities;

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

Have agreed as follows:

## Article 1

### DEFINITIONS

For the purposes of the present Agreement:

1. “Customs legislation” shall mean such laws and regulations in force in the Contracting Parties concerning importation, exportation and transit of goods, as they relate to customs duties, charges and other taxes, or to prohibitions, restrictions and other controls in respect of the movement of goods across national boundaries.
2. “Customs Authorities” shall mean, in the Republic of Austria, the Federal Ministry of Finance and its subordinate Customs Authorities, in the State of Israel, the Customs Directorate of the Israel Tax Authority of the Ministry of Finance.
3. “Customs infringement ” shall mean any violation or attempted violation of customs legislation.
4. “Requesting authority” shall mean the Customs Authority making a request for assistance in customs matters or which receives assistance on a Customs Authority’s own initiative.
5. “Requested authority” shall mean the Customs Authority receiving the request for assistance in customs matters or which provides such assistance on its own initiative.
6. “Narcotic drug” shall mean any substance, natural or synthetic, enumerated in Lists I and II of the 1961 United Nations Single Convention on Narcotic Drugs as amended by the Protocol of 1972.

7. "Psychotropic substances" shall mean any substance, natural or synthetic, or any natural material enumerated in Lists I, II, III and IV of the 1971 United Nations Convention on Psychotropic Substances.
8. "Precursors" shall mean under control chemical substances used in the production of narcotic drugs and psychotropic substances enumerated in Lists I and II of the 1988 United Nations Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances.
9. "Controlled delivery" shall mean the method providing for the exportation from, passing through or the importation into the territory of one or more countries of illegally consigned or suspected of being illegally consigned narcotic drugs, psychotropic substances and precursors, or substances substituted for them, or other goods as agreed upon by the Customs Authorities, with the knowledge of or under the control of the competent authorities in these countries and for the purpose of identifying and detecting the persons committing the customs infringements.
10. "Information" shall mean, inter-alia, reports, records, documents and documentation, whether computerized or not, as well as authenticated copies thereof.
11. "Personal data" shall mean information relating to an identified or identifiable individual.

## Article 2

### SCOPE OF AGREEMENT

1. The Contracting Parties agree to assist each other through their Customs Authorities in ensuring the correct application of customs legislation, including the prevention, investigation, combating and prosecuting of customs infringements in accordance with the provisions of the present Agreement.
2. All assistance under the present Agreement by either Contracting Party will be performed in accordance with its domestic law. Assistance as provided in this Agreement shall be provided for use in all proceedings in the requesting Contracting Party, 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 legislation and proceedings involving fines, penalties, forfeitures and liquidated joint debts and guarantees.
3. The provisions of the present Agreement shall be without prejudice to mutual assistance within the framework of mutual assistance in criminal matters. However, requests for assistance in criminal cases falling under the scope of this Agreement and investigated by one or both Customs Authorities, shall be carried out within the framework thereof.
4. Any request for the arrest or detention of persons shall be excluded from assistance under this Agreement. The collection and forced collection of customs duties, other taxes, fines and other monies shall also be excluded from such assistance.

Article 3

ASSISTANCE ON REQUEST

1. Upon request, the Customs Authorities shall inform each other whether goods exported from or imported into the territory of one Contracting Party have been lawfully imported into or exported from the territory of the other Contracting Party. The information shall contain the customs procedure used for clearing the goods.
2. The Customs Authority of one Contracting Party, upon request of the Customs Authority of the other Contracting Party, shall to the extent of its ability, exercise special surveillance over :
  - means of transport suspected of being used in customs infringements within the territory of the requesting Contracting Party;
  - goods designated by the requesting authority as the subject of an extensive illicit trade of which the requesting Contracting Party is the country of destination;
  - particular persons known to be or suspected of being engaged in a customs infringement against the customs legislation of the requesting Contracting Party;
  - places where goods are stored, when the requesting authority has reason to believe that the goods are connected with activities that may result in a customs infringement in the territory of the requesting Contracting Party.

Article 4

SPONTANEOUS ASSISTANCE AND CO-OPERATION

1. The Customs Authorities of the Contracting Parties shall furnish each other with any necessary information in order to ensure the correct application of the customs legislation and the accurate assessment of customs duties and other import taxes by the Customs Authorities and information regarding activities which may result in customs infringements within the territory of the other Contracting Party. In cases which could involve substantial damage to the economy, public health, public security or any other vital interest of the other Contracting Party, such information shall, wherever possible, be supplied without being requested.
2. For the purpose of prevention and detection of customs infringements involving narcotics, the Customs Authorities of the Contracting Parties will communicate to each other to the fullest extent possible, without the necessity of a request, any necessary information regarding possible violations of the customs legislation of the other Contracting Party.
3. Assistance shall include, but not be limited to:
  - enforcement actions that might be useful in preventing, detecting and prosecuting customs infringements and, in particular, special means of combating such customs infringements;