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**Canada
and
Republic of Korea**

Agreement between the Government of Canada and the Government of the Republic of Korea for mutual assistance concerning customs co-operation. Seoul, 1 July 1986

Entry into force: *3 July 1986 by notification, in accordance with article 16*

Authentic texts: *English, French and Korean*

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**Canada
et
République de Corée**

Accord entre le Gouvernement du Canada et le Gouvernement de la République de Corée pour l'assistance mutuelle concernant la coopération douanière. Séoul, 1^{er} juillet 1986

Entrée en vigueur : *3 juillet 1986 par notification, conformément à l'article 16*

Textes authentiques : *anglais, français et coréen*

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[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT BETWEEN

THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF

THE REPUBLIC OF KOREA

FOR MUTUAL ASSISTANCE CONCERNING

CUSTOMS CO-OPERATION

The Government of Canada and the Government of the
Republic of Korea,

Considering that offences against customs laws are
prejudicial to the economic, fiscal, social and cultural
interests of, as well as detrimental to the legitimate
interests of trade, industry and commerce within their
respective countries,

Considering the importance of the accurate assessment
of duties and taxes imposed on imported or exported goods,

Convinced that greater co-operation between their
Customs Administrations can make their actions, including
those in the area of customs offences, more effective,

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

HAVE AGREED AS FOLLOWS:

/ Article 1

Article 1

Definitions

For the purpose of this Agreement,

- a) "Customs Administration" means in Canada, the Department of National Revenue (Customs and Excise), and, in the Republic of Korea, the Office of Customs Administration;
- b) "customs laws" means the laws and regulations relating to the importation, exportation and transportation of goods across national boundaries, and all other laws and regulations enforced or administered by the respective Customs Administrations; and
- c) "offence" means any violation or attempted violation of customs laws.

Article 2

Scope of Agreement

1. Subject to the laws of the respective Contracting Parties, the Contracting Parties through their Customs Administrations shall, in accordance with the provisions of this Agreement,

/ a) assist

- a) assist each other in the prevention, investigation and repression of offences;
- b) upon request, assist each other by providing information to be used in administering and enforcing the customs laws; and
- c) endeavour to co-operate in the research, development and testing of new systems and procedures, in the training and exchange of personnel, in harmonizing documentation and in other matters that may from time to time require their joint efforts.

2. The assistance mentioned in paragraphs 1 a) and b) shall be provided for use in all proceedings, whether judicial, administrative or investigative.

3. The Contracting Parties may provide assistance pursuant to other agreements, arrangements or practices that are in effect between the Contracting Parties.

Article 3

Obligation to Observe Confidentiality

1. Inquiries, information, documents and other communications received by the Customs

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