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**Argentina  
and  
Finland**

**Agreement between the Argentine Republic and the Republic of Finland on mutual assistance and cooperation in customs matters (with annex). Buenos Aires, 4 December 2015**

**Entry into force:** *11 April 2017, in accordance with article 23*

**Authentic texts:** *English, Finnish and Spanish*

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**Argentine  
et  
Finlande**

**Accord entre la République argentine et la République de Finlande concernant l'assistance mutuelle et la coopération en matière douanière (avec annexe). Buenos Aires, 4 décembre 2015**

**Entrée en vigueur :** *11 avril 2017, conformément à l'article 23*

**Textes authentiques :** *anglais, finnois et espagnol*

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**AGREEMENT  
BETWEEN  
THE ARGENTINE REPUBLIC  
AND  
THE REPUBLIC OF FINLAND  
ON MUTUAL ASSISTANCE AND COOPERATION IN CUSTOMS MATTERS**

The Argentine Republic and the Republic of Finland, hereafter referred to as the Parties,

Considering that contraventions of customs laws are prejudicial to the economic, commercial, fiscal, social, cultural, industrial and agricultural interests of the Parties;

Convinced that actions against contraventions of customs laws can be rendered more effective by close co-operation between their customs authorities;

Considering the importance of accurate assessment of customs duties and other taxes collected at importation or exportation and of ensuring proper enforcement of measures of prohibition, restriction and control, the latter including those on the enforcement of the law and regulations on counterfeit goods and registered trade-marks;

Considering that illicit trafficking in arms, ammunition, explosives, poisonous substances, radioactive materials, narcotic drugs and psychotropic substances represents a danger for public health and society;

Taking into account the threat of transnational organized crime and terrorist groups with their substantial resources and the need to effectively combat them;

Taking into account the United Nations Convention against Transnational Organized Crime, adopted at New York on 15 November 2000, which lays down a framework for international mutual assistance in criminal matters with a view to preventing and combating transnational organized crime;

Having regard to the provisions of the Single Convention on Narcotic Drugs of 1961, as amended, and the Convention on Psychotropic substances of 1971, as amended, drawn up under the auspices of the United Nations Organisation

as well as the United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances of 1988 and its Annex, as amended;

Having regard also to the relevant instruments of the Customs Co-operation Council, in particular the Recommendation on mutual administrative assistance of 5 December 1953;

Have agreed as follows:

## **Article 1**

### **Definitions**

For the purposes of this Agreement:

- a) "customs laws" shall mean any legal or regulatory provisions applicable by the customs authorities of the Parties in connection with the importation, exportation, transit, storage and circulation of goods, including means of payment, whether relating to customs duties, taxes or other charges levied by the customs authorities, or to measures of prohibition, restriction or control;
- b) "customs authority" shall mean the Federal Administration of Public Revenue of the Argentine Republic, and the Finnish Customs for the Republic of Finland, competent for the enforcement of the provisions referred to in paragraph a) of this Article;
- c) "contravention of customs laws" shall mean any violation or attempted violation of customs laws;
- d) "customs duties and taxes" shall mean customs duties and all other duties, taxes and charges which are collected on or in connection with the importation or exportation of goods but not including fees and charges which are limited in amount to the approximate costs of services rendered. In the case of the Republic of Finland, the duties and taxes as set forth by the competent bodies of the European Union are included;
- e) "person" shall mean any natural or legal person, unless the context otherwise requires;
- f) "personal data" shall mean, for the Republic of Finland: any information relating to an identified or identifiable natural person; and for the Argentine Republic: any information relating to an identified or identifiable natural or legal person;
- g) "narcotic drugs" shall mean any substance, natural or synthetic, in

Schedules I and II of the Single Convention on Narcotic Drugs, 1961, as amended, as well as any substance assimilated to narcotic drugs in national legislation;

h) "psychotropic substances" shall mean any substance, natural or synthetic, or any natural material in Schedules I, II, III and IV of the Convention on Psychotropic Substances, 1971, as amended, as well as any substance assimilated to psychotropic substances in national legislation;

i) "precursors" shall mean chemical substances listed in the Annex to the 1988 United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, as amended;

j) "controlled delivery" shall mean the technique of allowing illicit consignments to pass out of, through or into the territories of the Parties with the knowledge and under supervision of their competent authorities, with a view to detecting and identifying persons involved in contraventions of customs laws;

k) "requesting customs authority" shall mean the customs authority of one of the Parties which requests assistance in customs matters;

l) "requested customs authority" shall mean the customs authority of one of the Parties from which assistance in customs matters is requested.

## **Article 2**

### **Scope of the Agreement**

1. The 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 customs laws are properly followed;
- b) in order to prevent, investigate and prosecute contraventions of customs laws;
- c) in cases concerning delivery/notification of documents regarding application of customs laws.

2. Assistance within the framework of this Agreement shall be rendered in accordance with the legislation in force in the territory of the Party to which the requested customs authority belongs and within the competence and available resources of the requested customs authority. If necessary, the requested customs authority can arrange for assistance to be provided by another competent authority.

3. This Agreement does not provide for the recovery of customs duties, taxes and any other charges.

4. This Agreement shall not restrict the application of international agreements on legal assistance in criminal matters or international agreements on customs co-operation into which the Parties have entered.

### **Article 3**

#### **Scope of assistance**

1. In the context of their respective legal and regulatory provisions, the customs authorities of the Parties will exchange any information - upon request and after prior investigation if needed - enabling them to ensure the correct collection of customs duties and taxes, especially the information that facilitates:

a) the determination of dutiable value, the tariff classification and the origin of goods;

b) the enforcement of the provisions concerning prohibitions, restrictions and controls.

2. On request the requested customs authority shall provide all information about the customs laws and procedures applicable in the territory of that Party which are relevant to enquiries relating to a contravention of customs laws.

3. The customs authorities shall provide each other, either on request or on their own initiative, with information and documents which help to ensure proper application of customs laws and the prevention, investigation and repression of contraventions of customs laws.

4. Either customs authority shall, in making inquiries on behalf of the other customs authority, act as if they were being made on its own account or at the request of another authority of that Party.

5. In case the requested customs authority is not the appropriate agency to comply with the request, it shall promptly transmit it to the competent domestic agency and seek the co-operation of that agency.