

No. 54858*

**Argentina
and
Nigeria**

Agreement on cooperation and mutual assistance in customs matters between the Argentine Republic and the Federal Republic of Nigeria. Buenos Aires, 15 April 2013

Entry into force: *1 May 2016, in accordance with article 16*

Authentic texts: *English and Spanish*

Registration with the Secretariat of the United Nations: *Argentina, 17 January 2018*

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Argentine
et
Nigéria**

Accord de coopération et d'assistance mutuelle en matière douanière entre la République argentine et la République fédérale du Nigéria. Buenos Aires, 15 avril 2013

Entrée en vigueur : *1^{er} mai 2016, conformément à l'article 16*

Textes authentiques : *anglais et espagnol*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Argentine, 17 janvier 2018*

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[ENGLISH TEXT – TEXTE ANGLAIS]

**AGREEMENT
ON COOPERATION AND MUTUAL ASSISTANCE
ON CUSTOMS MATTERS
BETWEEN
THE ARGENTINE REPUBLIC
AND
THE FEDERAL REPUBLIC OF NIGERIA**

The Argentine Republic and the Federal Republic of Nigeria, hereinafter referred to as the "Contracting Parties",

CONSIDERING that offences against Customs Law are prejudicial to the economic, commercial, financial, social, environmental and cultural interests and to the security of their respective countries;

CONSIDERING the importance of proper assessment of customs duties and other customs charges collected on the importation and exportation of goods and the recovery or payments thereof as well as the proper implementation of customs legislation related to prohibitions, restrictions and other trade policy measures;

CONSIDERING the significance of cooperation between the Customs Administrations of the Contracting Parties in preventing customs offences and ensuring the effective recovery of due taxes and other Customs related charges;

CONCERNED about the trends of the smuggling of narcotic drugs and psychotropic substances and bearing in mind that they are hazardous to the public health and society;

HAVING REGARD to the relevant international conventions that strengthen mutual assistance as well as the recommendations of the Customs Cooperation Council (World Customs Organization);

Have agreed as follows:

Article 1

DEFINITIONS

For the purposes of this Agreement:

(i) "Customs Administration" shall mean for the Republic of Nigeria, the Nigeria Customs Service and for the Argentine Republic, the "Administración Federal de Ingresos Públicos - Dirección General de Aduanas";

(ii) "Customs Law" shall mean any legal or administrative provision applicable or enforceable by either Customs Administration in connection with the importation, exportation, transshipment, transit, storage and movement of goods, including legal and administrative provisions relating to measures of prohibition, restriction and control;

(iii) "Customs Duties" shall mean any duties, taxes, fees or any other charges that are levied in the countries of the Customs Administrations in application of Customs Law but not including fees or other charges for the services rendered;

(iv) "Customs offences" shall mean any violation or any attempted violation of Customs Law;

(v) "Weapons of Mass Destruction" shall mean nuclear, biological or chemical weapons and their means of delivery";

(vi) "Nuclear Weapons" shall mean any nuclear explosive device;

(vii) "Biological Weapons" shall mean microbial or other biological agents, or toxins whatever their origin or method of production, of types and in quantities that have no justification for prophylactic, protective or other peaceful purposes: weapons, equipment or means of delivery designed to use such agents or toxins for hostile purposes or in armed conflict, as defined in the Convention on the Prohibition of the Development, Production and Stockpiling of Bacteriological (Biological) and Toxin Weapons and on their Destruction of April 10, 1972;

(viii) "Chemical Weapons" shall mean toxic chemicals or their precursors, munitions and devices, specifically designed to cause death or other harm through the toxic properties of those toxic chemicals, which would be released as a result of the employment of such munitions and devices; or any equipment specifically designed for use directly in connection with the employment of the aforementioned munitions and devices;

(ix) "Toxic Chemical" shall mean any chemical which through its chemical action on life processes can cause death, temporary incapacitation or permanent harm to humans or animals, regardless of their origin or of their method of production, and regardless of whether they are produced in facilities, as munitions or otherwise, as defined in Article II.2 of the Convention referred to in subparagraph vii);

(x) "Dual-Use technologies" shall mean, in connection with weapons of mass destructions and their means of delivery, any equipment, material, software and related technology;

(xi) "Narcotic Drugs" means any natural or synthetic substances, mentioned in Schedule II of the Single Convention on Narcotic Drugs of 1961;

(xii) "Psychotropic Substances" means any natural or synthetic substances, mentioned in Schedule I, II, III, IV of the Convention of the United Nations on Psychotropic -Substances of 1971;

(xiii) "Precursors and Essential Chemical Substances" means any chemical controlled substances used in the production of narcotic drugs and psychotropic substances mentioned in Schedules I, II, III, IV of the United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances of 1988; "Chemical Precursors" shall also mean any chemical reactant which takes part at any stage in the production by whatever method of a toxic chemical. This includes any key component of a chemical or multicomponent system, as stipulated in Article II.3 of the Convention cited in paragraph vii).

(xiv) "Person" shall mean both natural and legal persons;

(xv) "Requesting Customs Administration" shall mean the Customs Administration which requests assistance;

(xvi) "Requested Customs Administration" shall mean the Customs Administration from which assistance is requested.

Article 2

SCOPE OF THE AGREEMENT

Each Customs Administration shall accord each other assistance within the framework of this Agreement in accordance with the domestic legislations and within the competence and resources of the respective Customs Administrations.

2. Customs Administrations shall co-operate with and assist each other for the prevention, investigation and fight against the Customs offences in accordance with the provisions of this Agreement.

3. Customs Administrations agree to strengthen, promote and develop cooperation and mutual assistance on matters pertaining to Customs between the two contracting Parties and to strengthen mutual understanding and communication.

Article 3

SCOPE OF THE ASSISTANCE

1. The Requested Customs Administration shall provide to the Requesting Customs Administration all available information which may be useful in ensuring the application of Customs Law of the Contracting Party to which the Requesting Customs Administration belongs, including:

a. The proper assessment including valuation and tariff classification of goods for customs purposes, and

b. The determination of the class and origin of goods.

2. The assistance provided pursuant to this Agreement shall include the exchange of information related to:

a. Enforcement actions which would be useful to prevent Customs offences; and

b. Tools, techniques and methods acquired or recently tested as to effectiveness in processing intelligence or enforcement relating to goods and passengers.

Article 4

EXCHANGE OF INFORMATION AND PAPERS

1. The Requested Customs Administration, if specifically requested by the Requesting Customs Administration, shall provide certified copies of the