

No. 30332

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**REPUBLIC OF KOREA  
and  
RUSSIAN FEDERATION**

**Agreement concerning cooperation and mutual assistance in  
customs matters. Signed at Seoul on 19 November 1992**

*Authentic texts: Korean, Russian and English.*

*Registered by the Republic of Korea on 6 October 1993.*

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**RÉPUBLIQUE DE CORÉE  
et  
FÉDÉRATION DE RUSSIE**

**Accord concernant la coopération et l'assistance mutuelle en  
matière douanière. Signé à Séoul le 19 novembre 1992**

*Textes authentiques : coréen, russe et anglais.*

*Enregistré par la République de Corée le 6 octobre 1993.*

AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE REPUBLIC OF KOREA AND THE GOVERNMENT OF THE RUSSIAN FEDERATION CONCERNING CO-OPERATION AND MUTUAL ASSISTANCE IN CUSTOMS MATTERS

The Governments of the Republic of Korea and the Russian Federation (hereinafter referred to as "the Contracting Parties"),

Considering that offences against customs legislation are prejudicial to the economic, fiscal, social and commercial interests of their respective countries as well as to the legitimate interests of trade;

Considering the importance of assuring the accurate assessment of customs duties and other taxes collected on the importation or exportation of goods, as well as the proper implementation of provisions of control on external trade which their respective Customs Authorities enforce;

Convinced that efforts to prevent offences against customs legislation and efforts to ensure accurate collection of import and export duties and taxes can be rendered more effective through co-operation between their Customs Authorities;

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  
Definitions

For the purposes of this Agreement,

1. "Customs legislation" shall mean provisions laid down by laws or regulations concerning the importation, exportation, transit of goods or

<sup>1</sup> Came into force on 19 December 1992, i.e., the thirtieth day from the date of signature, in accordance with article 15 (1).

any other customs procedure, whether related to customs duties and other taxes collected by the Customs Authorities or to measures of prohibition, restriction or control regarding the movement of goods across their national boundaries.

2. "Offence" shall mean any violation of customs legislation as well as any attempted violation of such legislation.

3. "Customs Authority" shall mean, in the Republic of Korea, the Korean Customs Administration and, in the Russian Federation, the State Customs Committee.

4. "Applicant Customs Authority" shall mean the competent Customs Authority of a Contracting Party which makes a request for assistance in customs matters.

5. "Requested Customs Authority" shall mean the competent Customs Authority of a Contracting Party which receives a request for assistance in customs matters.

#### Article 2 Scope of Agreement

1. The Contracting Parties through their Customs Authorities shall, in accordance with the provisions of this Agreement,

- a) assist each other in order to ensure that customs legislation is properly followed;
- b) assist each other in the prevention, investigation and repression of offences;
- c) upon request, assist each other by providing information to be used in administering and enforcing the customs legislation;

- d) endeavour to co-operate in the research, development and testing of new customs procedures, in the training and exchange of personnel and in other matters that may require their joint efforts; and
  - e) strive for harmony and uniformity in customs systems, in improving customs techniques and in resolving problems of customs administration and enforcement.
2. The assistance mentioned in paragraphs 1 a), b) and (c) shall be provided for use in all proceedings, whether judicial, administrative or investigative.
3. Assistance within the framework of this Agreement shall be provided in accordance with the legislation in force in the territory of the requested Contracting Party and within the competence and resources of the requested Customs Authority.
4. No provisions in this Agreement shall be interpreted in a manner which would restrict mutual assistance practices presently in effect between the Contracting Parties.

Article 3  
Exemptions from the Obligation to Provide Assistance

1. If the requested Customs Authority considers that compliance with a request would infringe upon the sovereignty, public order, security or other essential interests of the requested Contracting Party or would involve violation of an industrial, commercial or professional secret in the territory of that Contracting Party, it may refuse to provide its assistance in whole or in part, or may stipulate that compliance may be made subject to the fulfillment of certain conditions or requirements.

2. If a request for assistance cannot be complied with, the applicant Customs Authority shall be notified without delay and shall be informed of the reasons for the refusal to provide assistance.

3. If a Customs Authority asks for assistance which it would itself be unable to give if asked to do so by the Customs Authority of the other Contracting Party, it shall draw attention to that fact in its request. Compliance with such a request shall be within the discretion of the requested Customs Authority.

#### Article 4

##### Form and Substance of Requests for Assistance

1. Requests pursuant to this Agreement shall be made in writing. Documents necessary for the execution of such requests shall accompany the request. When required because of the urgency of the situation, oral requests may be accepted, but shall be confirmed in writing without delay.

2. Requests pursuant to this Agreement will include the following information:

- a) the identity of the Customs Authority making the request;
- b) the nature of the proceedings in respect of which the request is made;
- c) the object of and the reason for the request;
- d) the names and addresses of the parties to whom the request relates, if known; and
- e) a brief description of the subject of the request and the legal issues involved.

3. Requests shall be submitted in an official language of the requested Contracting Party or in the English language.