

No. 49947

**Republic of Korea
and
India**

Agreement between the Government of the Republic of Korea and the Government of the Republic of India concerning cooperation and mutual assistance in customs matters. Seoul, 7 February 2006

Entry into force: *27 April 2006, in accordance with article 17*

Authentic texts: *English, Hindi and Korean*

Registration with the Secretariat of the United Nations: *Republic of Korea, 6 July 2012*

**République de Corée
et
Inde**

Accord entre le Gouvernement de la République de Corée et le Gouvernement de la République de l'Inde relatif à la coopération et à l'assistance mutuelle en matière douanière. Séoul, 7 février 2006

Entrée en vigueur : *27 avril 2006, conformément à l'article 17*

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[ENGLISH TEXT – TEXTE ANGLAIS]

**AGREEMENT BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF KOREA AND
THE GOVERNMENT OF THE REPUBLIC OF INDIA
CONCERNING COOPERATION AND MUTUAL ASSISTANCE
IN CUSTOMS MATTERS**

The Government of the Republic of Korea and the Government of the Republic of India (hereinafter referred to as the "Contracting Parties"),

Considering that offences against customs law are prejudicial to their economic, fiscal, social, cultural and commercial interests;

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;

Recognizing the need for international co-operation in matters related to the application and enforcement of their customs laws;

Convinced that prevention of customs offences can be made more effective by close co-operation between their Customs Administrations based on relevant domestic laws and international law;

Having regard to the relevant instruments of the Customs Co-operation Council, in particular the Recommendation on Mutual Administrative Assistance of 5 December, 1953; and

Having regard also to International Conventions to which the Contracting Parties are members containing prohibitions, restrictions and special measures of control in respect of specific goods;

Have agreed as follows:

Article 1

DEFINITIONS

For the purposes of this Agreement:

- (a) the term "Customs Administration" shall mean the Korea Customs Service for the Government of the Republic of Korea and the Central Board of Excise and Customs in the Department of Revenue, Ministry of Finance for the Government of the Republic of India;

- (b) the term "customs law" shall mean the statutory and the regulatory provisions concerning the importation and exportation of goods, the administration and enforcement of which are specifically charged to the customs;
- (c) the term "customs offence" shall mean any breach or attempted breach of customs law;
- (d) the term "person" shall mean either a physical human being or a legal entity;
- (e) the term "personal data" shall mean data concerning an identified or identifiable physical human being;
- (f) the term "information" shall mean any data, documents, reports, certified or authenticated copies thereof or other communications;
- (g) the term "intelligence" shall mean information which has been processed and/or analysed to provide an indication relating to customs offences;
- (h) the term "requesting administration" shall mean the Customs Administration which requests assistance;
- (i) the term "requested administration" shall mean the Customs Administration from which assistance is requested.

Article 2

SCOPE OF THE AGREEMENT

1. The Contracting Parties shall, through their respective Customs Administrations, accord each other administrative assistance under the terms set out in this Agreement, for the proper application of customs law and for the prevention, investigation and suppression of customs offences.
2. All assistance under this Agreement by either Contracting Party shall be performed in accordance with its national legal and administrative provisions and within the limits of its Customs Administration's competence and available resources.

Article 3

ASSISTANCE IN GENERAL

1. The Customs Administrations of the respective Contracting Parties shall provide each other, on their own initiative or upon request, and in accordance with the provisions of this Agreement, available information on the goods imported into or exported from the territory of the requested Customs Administration which may help the requesting Customs Administration to:

- (a) determine the correct description of the said goods and their tariff classification and origin;
 - (b) assess the value of the said goods for Customs purpose; and
 - (c) determine the authenticity of any official document produced in support of goods declaration lodged with the requesting Administration.
- 2. On request, the requested administration shall provide all information about the customs law and procedures, applicable in that Contracting Party and relevant to inquiries relating to customs offence.
- 3. The Customs Administrations of the respective Contracting Parties shall communicate, either on request or on its own initiative, any available information relating to:
 - (a) new customs law enforcement techniques having proved their effectiveness; and
 - (b) new trends, means or methods in committing customs offences.

Article 4

SPECIAL INSTANCES OF ASSISTANCE

On request, the requested administration shall, in particular, provide the requesting administration with the following information:

- (a) whether goods which are imported into the customs territory of the requesting Contracting Party have been lawfully exported from the customs territory of the requested Contracting Party; and
- (b) whether goods which are exported from the customs territory of the requesting Contracting Party have been lawfully imported into the customs territory of the requested Contracting Party and about the customs procedure, if any, under which the goods have been placed.

Article 5

SUPPLY OF INFORMATION AND INTELLIGENCE

- 1. The Customs Administrations of the respective Contracting Parties shall provide each other, either on request or on their own initiative, with information and intelligence on transactions, completed or planned, which constitute or appear to constitute a customs offence.