

No. 49975

**Republic of Korea
and
Japan**

**Agreement between the Government of the Republic of Korea and the Government of Japan
regarding mutual assistance in customs matters. Seoul, 13 December 2004**

Entry into force: *13 December 2004 by signature, in accordance with article 13*

Authentic texts: *English, Japanese and Korean*

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

**République de Corée
et
Japon**

**Accord entre le Gouvernement de la République de Corée et le Gouvernement du Japon
concernant l'assistance mutuelle en matière douanière. Séoul, 13 décembre 2004**

Entrée en vigueur : *13 décembre 2004 par signature, conformément à l'article 13*

Textes authentiques : *anglais, japonais et coréen*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *République de
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[ENGLISH TEXT – TEXTE ANGLAIS]

**AGREEMENT
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF KOREA
AND
THE GOVERNMENT OF JAPAN
REGARDING MUTUAL ASSISTANCE
IN CUSTOMS MATTERS**

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

Considering that offenses against customs laws and regulations are prejudicial to the economic, fiscal, social, cultural and commercial interests of their respective countries,

Considering the importance of assuring the accurate assessment of customs duties and other taxes,

Recognizing the need for bilateral cooperation in matters related to the application and enforcement of the customs laws and regulations of their respective countries,

Having regard to the international conventions containing prohibitions, restrictions, and special measures of control in respect of specific goods,

Convinced that actions against customs offenses can be made more effective by cooperation between their Customs Authorities, and

Having regard to the Recommendation of the Customs Cooperation Council regarding Mutual Administrative Assistance of December 5, 1953,

Have agreed as follows:

ARTICLE 1

For the purposes of this Agreement:

- (a) the term "customs laws and regulations" shall mean such laws and regulations administered and enforced by the Customs Authorities concerning the importation, exportation, and transit of goods, as they relate to customs duties, charges, and other taxes, or to prohibitions, restrictions, and other similar controls with respect to the movement of goods across the boundary of the customs territory of each country;
- (b) the term "Customs Authorities" shall mean, in the Republic of Korea, the Korea Customs Service, and, in Japan, the Ministry of Finance;

- (c) the term "information" shall mean any data, documents, reports, or other communications;
- (d) the term "customs offense" shall mean any violation or attempted violation of the customs laws and regulations;
- (e) the term "person" shall mean any natural person, any legal person, or any other entity without legal personality constituted or organized under the laws and regulations of the country of each Contracting Party, carrying on importation, exportation, or transit of goods;
- (f) the term "Requesting Authority" shall mean the Customs Authority that requests assistance;
- (g) the term "Requested Authority" shall mean the Customs Authority from which assistance is requested; and
- (h) the term "customs territory" shall mean the territory of the country of each Contracting Party in which the customs laws and regulations of that country are in force.

ARTICLE 2

1. (a) The Contracting Parties shall assist each other through their Customs Authorities to ensure proper application of customs laws and regulations, and to prevent, investigate, and repress customs offenses, pursuant to the provisions of this Agreement.
(b) The Contracting Parties shall, through their Customs Authorities, make cooperative efforts for the simplification and harmonization of their customs procedures.
2. This Agreement shall be implemented by the Contracting Parties in accordance with the laws and regulations in force in each country, and within the available resources of their respective Customs Authorities.

ARTICLE 3

1. The Customs Authorities shall provide each other, either on request or on their own initiative, with assistance that they consider necessary to ensure proper application of customs laws and regulations, and to prevent, investigate, and repress customs offenses.

2. The Customs Authorities shall also cooperate, when necessary and appropriate, in the areas of research, development, and testing of new customs procedures, enforcement aids and techniques, training activities of customs officers, and exchange of personnel between them.

ARTICLE 4

1. (a) The Requested Authority shall provide the Requesting Authority with the following information:
 - (i) whether goods imported into the customs territory of the country of the Requesting Authority have been lawfully exported from the customs territory of the country of the Requested Authority; or
 - (ii) whether goods exported from the customs territory of the country of the Requesting Authority have been lawfully imported into the customs territory of the country of the Requested Authority.
- (b) The information provided pursuant to sub-paragraph (a) of this paragraph shall, upon request, contain the customs procedure used for clearing the goods.
2. The Requested Authority shall, within the limits of its available resources, provide information on and exercise special surveillance of:
 - (a) persons known to, or suspected by the Requesting Authority to have committed a customs offense within the customs territory of the country of the Requesting Authority, particularly those who move into and out of the customs territory of the country of the Requested Authority;
 - (b) goods either in transport or in storage notified by the Requesting Authority as suspicious of any controlled items to be transported towards the customs territory of the country of the Requesting Authority; or
 - (c) means of transport suspected by the Requesting Authority of having been used to commit a customs offense within the customs territory of the country of the Requesting Authority.
3. (a) Either Customs Authority shall, on its own initiative or upon request, provide the other Customs Authority with available information regarding the activities that may result in customs offenses within the Customs territory of the country of the latter Customs Authority.