

No. 55679*

**Israel
and
Argentina**

Agreement between the Government of the State of Israel and the Government of the Argentine Republic on mutual assistance in customs matters. Buenos Aires, 12 September 2017

Entry into force: 25 May 2018, in accordance with article 14

Authentic texts: English, Hebrew and Spanish

Registration with the Secretariat of the United Nations: Israel, 21 February 2019

**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.*

**Israël
et
Argentine**

Accord entre le Gouvernement de l'État d'Israël et le Gouvernement de la République argentine relatif à l'assistance mutuelle en matière douanière. Buenos Aires, 12 septembre 2017

Entrée en vigueur : 25 mai 2018, conformément à l'article 14

Textes authentiques : anglais, hébreu et espagnol

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : Israël, 21 février 2019

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**AGREEMENT
BETWEEN
THE GOVERNMENT OF THE STATE OF ISRAEL
AND
THE GOVERNMENT OF THE ARGENTINE REPUBLIC
ON MUTUAL ASSISTANCE IN CUSTOMS MATTERS**

The Government of the State of Israel and the Government of the Argentine Republic, (hereinafter referred to as the "Parties");

Considering that offenses against the customs laws are prejudicial to the security and public health, as well as the economic, fiscal and commercial interests of their respective States;

Considering the importance of assuring the accurate assessment of customs duties and other taxes on the importation and exportation of goods, the correct determination of the classification, value and origin of such goods, as well as the proper implementation of measures of prohibition, restriction and control;

Considering that illicit trafficking in narcotic drugs and psychotropic substances constitutes a danger to public health and to society;

Recognizing the need for international cooperation in matters related to the administration and enforcement of the customs laws;

Convinced that action against customs offenses can be made more effective by cooperation between their Customs Authorities;

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

Have agreed as follows:

Article I

DEFINITIONS

For the purposes of the present Agreement:

1. "Customs laws" shall mean such laws and regulations in force in the territories of the Parties, governing the importation, exportation, transshipment, transit, storage and movement of goods, including, inter alia, customs duties, charges and other taxes levied on such operations, the payment of refunds and the measures of prohibition, restriction and control in respect of the movement of goods across national boundaries;
2. "Customs Authorities" shall mean, in the Argentine Republic, the Federal Administration of Public Revenue, and in the State of Israel, the Customs Directorate of the Israel Tax Authority of the Ministry of Finance.
3. "Controlled delivery" shall mean the technique of allowing illicit consignments which contain or are suspected of containing, narcotic drugs, psychotropic substances, or substances substituted for them, or other goods as agreed upon by the Parties, to pass out of, through, or into the territories of the States of the Parties, with the knowledge and under the supervision of the competent authorities, with a view to investigating offenses and identifying persons involved in the commission thereof;
4. "Information" shall mean, inter-alia, reports, records, documents and documentation, whether computerized or not, as well as certified copies thereof;
5. "Offense" shall mean any violation of the customs laws as well as any attempted violation thereof;
6. "Person" shall mean a natural person or a legal entity;
7. "Requesting Customs Authority" shall mean the Customs Authority that makes a request for assistance under this Agreement or that receives such assistance on a Customs Authority's own initiative;
8. "Requested Customs Authority" shall mean the Customs Authority that receives a request for assistance under this Agreement or that provides such assistance on its own initiative.

9. "Requesting Party" shall mean the Party whose Customs Authority makes a request for assistance under this Agreement or receives such assistance on a Customs Authority's own initiative.
10. "Requested Party" shall mean the Party whose Customs Authority receives a request for assistance under this Agreement or that provides such assistance on its own initiative.

Article 2

SCOPE OF AGREEMENT

1. The Parties shall provide each other assistance in order to insure the proper application of the customs laws, the accurate assessment of customs duties and taxes on the importation and exportation of goods and the correct determination of the classification, value and origin of such goods.
2. The Parties shall also assist each other in the prevention, investigation, combating and prosecution of offenses.
3. Assistance under this Agreement shall be provided by the Customs Authorities of the Parties.
4. Assistance under this Agreement shall be provided in accordance with the domestic law of the requested Party.
5. The provisions of this Agreement are intended solely to provide for mutual assistance in customs matters between the Parties. They shall in no way give rise to a right on the part of any private person or legal entity to obtain, suppress or exclude any evidence, or to impede the execution of a request.
6. Assistance pursuant to this Agreement shall not include the arrest or detention of persons nor the collection or forced collection of customs duties, other taxes, fines, or other monies.