

A g r e e m e n t

**Between the Government of Georgia and the Government of the
Republic of Latvia
Regarding Mutual Assistance Customs Matters**

The Government of Georgia and the Government of the Republic of Latvia hereinafter referred to as the "Parties";

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

Considering the importance of assuring the accurate assessment and collection of customs duties, other taxes, fees or charges on importation or exportation of goods, as well as the proper implementation of provisions of prohibition, restriction and control;

Convinced that efforts to prevent fences 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;

Having Regard also to the provisions of the Single Convention on Narcotic Drugs (New York, 30 March 1961), the Convention on Psychotropic Substances (Vienna, 21 February 1971) drawn up under the auspices of the United Nations Organization as well as the United Nations Convention Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (Vienna, 19 December 1988);

Have agreed as follows:

**Article 1
Definitions**

For the purposes of the present Agreement:

1. "Custom legislation" shall mean provisions laid down by law or regulation concerning the importation, exportation, transit of goods or any other customs procedure, whether relating to customs duties, other taxes, fees or charges levied by Customs Authorities, or measures of prohibition, restriction or control.

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

3. "Customs Authority" shall mean for Georgia – Custom Department of the Ministry of taxes incomes;

For the Republic of Latvia, the State Revenue Service National Customs Board (Valsts ienemumu dienesta Galvena Muitas parvalde).

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

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

6. "Controlled delivery" shall mean the technique of following illicit or suspect consignments of narcotic drugs, psychotropic substances or substances substituted for them, weapons, ammunition, poisonous gas, explosive and radioactive materials, to pass out of, through or into the supervision of their competent authorities, with a view to identifying persons involved in the illicit trafficking of narcotic drugs and psychotropic substances.

Article 2

Scope of Agreement

1. The Parties shall, through their Customs Authorities and in accordance with the provisions set in this Agreement, render each other mutual assistance:

- a) in order to ensure that customs legislation is properly followed;
- b) in order to prevent, investigate and combat offences against customs legislation;
- c) in cases concerning delivery/notification of documents regarding application of customs legislation.

2. Assistance within the framework of this Agreement shall be rendered in accordance with the legislation in force in the territory of the requested Party and within the competence and resources of the requested Customs Authority. If necessary, a Customs Authority can arrange for assistance to be provided by another competent authority, in accordance with the legislation in force in the territory of the requested Party.

Article 3

Communication of information

1. The Customs Authorities shall upon request, supply to each other all information which may help to ensure accuracy in:

a) the collection of customs duties, other taxes, fees and charges levied by Customs Authorities and, in particular, information which may help to assess the value of goods for customs purposes and to establish their tariff classification;

b) the implementation of import and export prohibitions and restrictions;

c) the application of national rules of origin not covered by other arrangements concluded by one or both Parties.

2. If the requested Customs Authority does not have the information asked for, it shall seek that information in accordance with the legislation in force in the territory of the requested Party.

3. The requested Customs Authority shall seek the information as if it was acting on its own account.

Article 4

The Customs Authorities shall upon request, supply to each other the following information:

a) whether goods imported into the territory of one Party have been lawfully exported from the territory of the other Party;

b) whether goods exported from the territory of one Party have been lawfully imported into the territory of the other Party;

c) whether goods which are granted favourable treatment upon exportation from the territory of one Party have been duly imported into the territory of the other Party, it being understood that information shall also be provided on any customs control measures to which the goods have been subjected.

Article 5

The Customs Authorities of the Party shall, on its own initiative or upon request, supply to the Customs Authority of the other Party all information likely to be of use to it relating to offences against customs legislation and, in particular, regarding:

a) persons known or suspected of committing or having committed offences against the customs legislation in force in the territory of the other Party;

b) new means and methods employed in illicit traffic of goods;

c) goods known to be subject of illicit traffic;

d) means of transport and containers known to be or suspected of being used in committing offences against the customs legislation in force in the territory of the other Party;

e) premises known to be or suspected of being used in committing offences against the customs legislation in force in the territory of the other Party.

Article 6

1. The Customs Authority of one Party shall, on its own initiative or upon request, supply to the Customs Authority of the other Party reports, records of evidence or certified copies of documents giving all available information on transaction, detected or planned, which constitute or appear to constitute an offence against the customs legislation in force in the territory of that Party.

2. Original files and documents shall be requested only in cases where certified copies would be insufficient. Files and documents, which have been transmitted, are subject to return as soon as possible.

Article 7

The documents provided for in this Agreement may be replaced by computerised information produced in any form for the same purpose. All relevant information for the interpretation or utilization of the material should be supplied at the same time.

Article 8

Surveillance of persons, goods and means of transport

The Customs Authority of one Party shall, within its competence and resources, on its own initiative or upon request of the Customs Authority of the other Party, maintain surveillance over:

- a) the movements, particularly entry into and exit from its territory, of persons known or suspected of committing or having committed offences against customs legislation in force in the territory of the other Party;
- b) any means of transport and containers known to be or suspected of being used in committing offences against the customs legislation in force in the territory of the other Party;
- c) movement of goods reported by the Customs Authority of the other Party as giving rise to substantial illicit traffic to or from its territory or suspicions thereof.

Article 9

Controlled delivery

1. If permitted by the basic principles of their respective domestic legal system the Parties shall take the necessary measures, within their possibilities, to allow for the appropriate use of controlled delivery at the international level, on the basis of agreements or arrangements mutually consented to, with a view to identifying persons involved in the illicit trafficking of narcotic drugs, psychotropic substances or substances substituted for them, weapons, ammunition, poison gas, explosive and radioactive materials, and to taking legal action against them.

2. Decision to use controlled delivery shall be made on a case – by – case basis. They may, if necessary, and provided it is in conformity with the national legislation of the Parties, take into account financial arrangements and understandings reached.

3. Illicit consignment whose controlled delivery is agreed to may, by mutual consent of the competent authorities, be intercepted and allowed to continue with the narcotic drugs, psychotropic substances or substances substituted for them, weapons, ammunition, poison gas, explosive and radioactive materials, intact or removed or replaced in whole or in part.

Article 10

Inquiries

1. Upon application, the requested Customs Authority shall initiate official inquiries concerning operations, which are or appear to be contrary to the customs legislation in force in the territory of the applicant Party. It shall communicate the results of such inquiries to the requesting Customs Authority.

2. These inquiries shall be conducted under the legislation in force in the territory of the requested Party. The requested Customs Authority shall proceed as though it was acting on its own account.

3. The requested Customs Authority may allow officials of the requesting Party to be present at such inquiries.

Article 11

Experts and witnesses

1. If the court or the authorities of one Party so request in connection with offences against customs legislation brought before them, the Customs Authority of the other Party may authorise its officials to appear as experts or witnesses before those courts or authorities. Such officials shall evidence regarding facts established by them in the course and in what capacity the official is to appear.

2. The request authorizing the experts and witnesses is to designate clearly the essence of the matter and competence of summoned officials. The invitation of customs officials as experts and witnesses shall be made in accordance with the legislation in force of the Parties.

Article 12

Use of information and documents

1. The information, documents and other communications received under this Agreement, shall not be used for purposes other than those specified in the Agreement, without the written consent of the Customs Authority, which furnished them. These provisions are not applicable to information, documents and other communications concerning offences relevant to narcotic drugs, psychotropic substances or substances substituted for them, weapons, ammunition, poisonous gas, explosive and radioactive materials.

2. Any information communicated in whatever form pursuant to this Agreement shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to the same kind of information and documents under the legislation in force in the territory of the Party, which received it.

3. The Custom Authority of the Party may, however, in accordance with the purposes and within the scope of this Agreement, in their records of evidence, reports and testimonies and in proceeding and charges brought before courts, use information and documents obtained in accordance with this Agreement as evidence.

The use made of such information and documents as evidence in courts and the weight to be attached there to shall be determined in accordance with national legislation.

Article13
Delivery/ notification

Upon request, the requested Custom Authority shall, in accordance with the legislation in force in the territory of the requested Party, deliver/ notify to the natural or legal persons concerned, residing or established in its territory, all documents and decisions falling within the scope of this Agreement, which emanate from the requesting Customs Authority.

Article14
Form and substance of request for assistance

1. Request 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, oral request may be accepted, but must confirmed in writing without delay.

2. Requests pursuant to paragraph 1 of this Article shall include the following information:

- a) the requesting Customs Authority;
- b) the measure requested;
- c) the object of and the reason for the request;
- d) the legislation and other legal elements involved;
- e) indications as exact and comprehensive as possible on the natural or legal persons being the target of the inquiries;
- f) a summary of the relevant facts, excepts in case provided for in Article 12.

3. Requests shall be submitted either in an official language of the requested Party, **or** in English or any another language acceptable to the requested Customs Authority.

4. If a request does not meet the formal requirements, its correction or completion may be demanded; the ordering of precautionary measures shall not be effected thereby.

Article 15
Exceptions from the liability to render assistance

1. If requested Customs Authority consider that the assistance sought would infringe upon the sovereignty, public order, security or other essential interests of the requested Party or would involve violation of an industrial,

commercial or professional secret in the territory of the Party, it may refuse such assistance or may provide the assistance only if certain conditions are met.

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

Article 16

Costs

Each Customs Authority shall waive all claims for reimbursement of costs incurred in the execution of this Agreement, with the exception of expenses for experts, witnesses, interpreters and translators not being State employees.

Article 17

Implementation

1. The assistance provided for under this Agreement shall be supplied directly between the Customs Authorities of the Party.

2. The Customs Authorities of the Parties shall jointly decide the detailed arrangements for the implementation of this Agreement.

3. The Customs Authorities of the Parties shall endeavour to resolve by mutual accord any differences or doubt arising from the interpretation or application of this Agreement. Differences for which no solutions are found shall be settled through diplomatic channels.

Article 18

Territorial applicability

This Agreement shall be applicable to the customs territories of both Parties.

Article 19

Entry in force and termination

1. This Agreement shall be of unlimited duration.

2. The Parties shall notify one another through diplomatic channels when all necessary national legal requirements for entry into force have been fulfilled. The Agreement shall enter into force on sixtieth day after the last notification has been received.

3. This Agreement may be terminated by written notice through diplomatic channels and shall cease to be in force six months after such notice has been received by the other Party.

Done at Tbilisi, on 5th of July, in 2000, in two originals, in the Georgian, Latvian and English languages, all texts being equally authentic. In case of any divergence of interpretation of the provisions of this Agreement, the English text shall prevail.

**For the Government
of Georgia**



**For the Government
of Republic of Latvia**

