

**AGREEMENT**  
**BETWEEN THE STATE REVENUE COMMITTEE OF THE GOVERNMENT OF**  
**THE REPUBLIC OF ARMENIA**  
**AND**  
**THE FEDERAL ADMINISTRATION OF PUBLIC REVENUES OF THE**  
**ARGENTINE REPUBLIC ON COOPERATION AND MUTUAL ASSISTANCE IN**  
**CUSTOMS MATTERS**

The State Revenue Committee of the Government of the Republic of Armenia and the Federal Administration of Public Revenues of the Argentine Republic hereinafter referred to as “the Parties”.

Convinced that more effective co-operation between them can be achieved through the exchange of information and that such exchange of information should be based on clear legal provisions;

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

Considering the importance of assuring the accurate assessment of customs duties, taxes, fees or charges on importation or exportation of goods, as well as the proper implementation of provisions of prohibition, restriction and control, the latter including also those legal provisions and regulations on counterfeit goods, registered trademarks and intellectual property rights;

Convinced that actions against customs offences and efforts to ensure accurate collection of import and export duties, taxes, fees or other charges can be rendered more effective through cooperation between both Parties;

Considering that trafficking of narcotic drugs and psychotropic substances represents a danger for public health and society;

Taking into account the provisions of the Single Convention on Narcotic Drugs of 1961 amended by the Protocol of 1972 and the Convention of Psychotropic Substances of 1971 drawn up under the auspices of the United Nations Organization as well as the United Nations Convention Against Illicit Traffic of Narcotic Drugs and Psychotropic Substances of 1988.

HAVE AGREED AS FOLLOWS

## **DEFINITIONS**

### **Article 1**

For the purpose of this Agreement:

1. “Customs legislation” shall mean any legal and administrative provisions applicable or enforceable by the Party in connection with the importation, exportation, transshipment, transit, storage and movement of goods, including legal and administrative provisions relating to measures of prohibition, restriction and control.
2. “Customs offence” shall mean any violation or attempted violation of the Party’s Customs legislation.
3. “Requesting Party” shall mean the Party, which makes a request of assistance in customs matters.
4. “Requested Party” shall mean the Party, which receives a request for assistance in customs matters.
5. “Information” shall mean any data, documents, reports, certified or authenticated copies thereof or other communications.
6. “Person” shall mean any natural or legal person, be it a company or entity liable according to the customs legislation.

7. "Personal data" shall mean any information relating to an identified or identifiable individual.
8. "Antiques and art goods" shall mean all such items representing art values for each of the Parties.
9. "Narcotic drugs and psychotropic substances" shall mean substances or products containing the substances listed in the Single Convention on Narcotic Drugs of 1961 amended by the Protocol of 1972 and in the Convention of Psychotropic Substances of 1971 as well as in the paragraph (n) and (r) of the Article 1 of the United Nations Convention Against Illicit Traffic of Narcotic Drugs and Psychotropic Substances of 20 December 1988.
10. "Precursors" shall mean the materials frequently used in the production of drugs and psychotropic substances, listed in Table 1 and Table 2 annexed to the United Nations Convention Against Illicit Traffic of Narcotic Drugs and Psychotropic Substances of December 20<sup>th</sup>1988.
11. "Controlled delivery" shall mean the technique of allowing illicit or suspect consignment of narcotic drugs, psychotropic substances, precursors or substances substituted for them to pass out of, through or into the territories of the States of the Parties, with their knowledge and under their supervision with a view to identify persons involved in the illicit trafficking of these goods.

## **SCOPE OF THE AGREEMENT**

### **Article 2**

1. The Parties shall, in accordance with the provisions set out in this Agreement, afford each other mutual assistance:
  - a) In order to ensure the proper application of customs legislation;
  - b) In order to prevent, investigate and combat offences against customs legislation;
  - c) In cases concerning delivery and notification of administrative decisions and 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 State of the requested Party and within the competence and resources of the requested Party. If necessary, one of the Parties can arrange for assistance to be provided by another competent authority, in accordance with the legislation in force in the territory of the State of the requested Party.

## **EXCHANGE OF INFORMATION**

### **Article 3**

1. The Parties shall, upon request or its own initiative, supply to each other all information which may help ensure the proper :
  - a) Collection of customs duties, taxes, fees and charges enforced, collected and audited by the Parties;
  - b) Determination of the customs value and certifications of documentation submitted on importation or exportation of goods, as well as the authenticity of data contained therein;
  - c) Classification of goods related to foreign economic activity under National Customs Tariff or under Harmonized System, as well as carrying out analyses in customs laboratories to establish the classification of goods;
  - d) Usage of control equipment;
  - e) Determination of the origin of goods and control on the certificate of origin submitted on exportation, and control on customs procedures applied to the goods in the country of destination;
  - f) Implementation of import and export prohibitions and restrictions;And which may help to clear up the following:
  - g) The illicit traffic of weapons, ammunitions, explosive and nuclear materials, as well as other substances, dangerous for environment and public health;
  - h) The traffic of works of art of significant historical, cultural, archaeological and paleontological value;
  - i) The traffic of goods subject to high rates of Customs duties or taxes;
  - j) The statistic information concerning customs activities;

- k) The effective application of customs law.
- 2. If the requested Party does not have the information asked for, it shall seek that information by all means available in accordance with the legislation in force in the territory of its State.
- 3. The requested Party shall seek the information as if it was acting on its own account.

#### **Article 4**

The Parties shall upon request supply to each other any information showing that:

- a) Goods imported into the territory of the State of one Party have been lawfully exported from the territory of the State of the other Party;
- b) Goods exported from the territory of the State of one Party have been lawfully imported into the territory of the State of the other Party, and the categorization of said goods has been done according to the law ;
- c) Goods which are granted favorable treatment upon exportation from territory of the State of the one Party have been duly imported into the State of the other Party, it is being understood that information shall also be provided on any customs control measures to which the goods have been subjected;
- d) Goods which are transited through the territory of the State of one Party have been lawfully transited.

#### **Article 5**

Each Party shall, on its own initiative or upon request, supply to the other Party 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 State of other Party;
- b) Goods known to be subject of illicit traffic;

- c) Means of transport and containers, known to be or suspected of being used in committing offences against customs legislation in force in the territory of the State of the other Party;
- d) New methods and means employed in committing offences against customs legislation.

## **Article 6**

1. Each Party shall, on its own initiative or upon request, supply to the other Party reports, records of evidence or certified copies of documents giving available information on activities, detected or planned, which constitute or appear to constitute an offence against the customs legislation in force in the territory of the State of that Party.
2. Original files and documents shall be requested only in cases where certified copies would be insufficient. Originals, which have been transmitted, shall be returned without delay as soon as the reason for which they have been provided to the other Party ceases to exist.

## **Article 7**

1. The documents provided for in this Agreement may be replaced by electronic 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. The application, legal consequence and demonstrative force of electronic information shall be determined in accordance with the national legislation of the requesting Party.
2. The requested Party shall, upon request, supply to the requesting Party the relevant documents concerning the electronic information sent beforehand.

## **PARTICULAR TYPES OF COOPERATION**

### **Article 8**

The Parties, according to the legislation in force in their States, their respective international obligations, and within the framework of this Agreement, shall cooperate and exchange information for the purpose of

investigating smuggling and violation of customs rules as well as preventing illicit turnover of:

- a) narcotic drugs, psychotropic substances and precursors;
- b) massive destruction weapons, its parts, components and vectors; small, light weapons and its parts and ammunitions; poisonous gas; explosives, dual-use goods, services and technology and radioactive materials.

## **Article 9**

The Parties according to the legislation in force in their States, within the framework of this Agreement, shall cooperate in the fight against the illicit traffic of art values. The Parties shall promote that the respective competent authorities return antiques and art goods representing art values at their disposal if they are exported from the customs territory of the State of other Party by violation of customs and other rules.

## **SURVEILLANCE OF PERSONS, GOODS AND MEANS OF TRANSPORT**

### **Article 10**

One Party shall, within its competence and resources, upon request 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 the customs legislation in force in the territory of the State of the other Party;
- b) any means of transport and containers known or suspected to be used in committing offences against the customs legislation in force in the territory of the State of the other Party;
- c) movement of goods reported by the other Party, as giving rise to illicit traffic to or from the territory of this State or suspicion thereof.

## **CONTROLLED DELIVERY**

### **Article 11**

1. The Parties may, by mutual consent and within their competence determined by national legislation, use controlled delivery in case of customs offences related to the goods prescribed in the paragraph 9 and 10 of Article 1 of this Agreement in order to identify persons involved in a customs offence.
2. Decisions to use controlled delivery shall be made always on a case-by-case basis.

## **INQUIRIES**

### **Article 12**

1. Upon request, the requested Party shall initiate official inquiries concerning operations, which are or appear to be contrary to the customs legislation in force in the territory of the State of the requesting Party. The requested Party shall communicate the results of such inquiries to the requesting Party.
2. These inquiries shall be conducted under the legislation in force in the territory of the State of the requested Party.
3. The requested Party may allow officials of the requesting Party to be present at such inquiries.
4. When representatives of one of the Parties are present in the territory of the State of the other Party, pursuant to this Agreement, they must all times be able to furnish proof of their official capacity. They shall not be in uniform nor carry arms.
5. They shall, while present, enjoy the same protection as that accorded to the customs officials of the other Party, in accordance with their national legislation in force, and be responsible for any offence they might commit.



## **USE OF INFORMATION**

### **Article 13**

1. Any information received within the framework of assistance under this Agreement shall be used solely for the purposes of this Agreement and by the Parties.
2. The information received shall not be used for purposes other than those specified in this Agreement, without the written consent of the Party, which provided that. These provisions are not applicable to information concerning offences relating to narcotic drugs, psychotropic substances and precursors. Such information may be directly communicated to other state authorities involved in the combating against illicit drug trafficking.
3. 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 under the national legislation in force in the territory of the State of the Party that received it.

## **PERSONAL DATA PROTECTION**

### **Article 14**

1. Where personal data is exchanged under this Agreement, the Parties shall ensure a standard of data protection equivalent at least to the level of protection resulting from the implementation of the respective national legislative provisions and regulations.
2. Personal data shall only be supplied to a Party. The supply of a personal data to any other authority shall only be allowed after prior approval by the Party supplying data concerned.
3. On request, the Party receiving personal data shall inform the Party which supplied that data use made of it and the results achieved.

4. The Parties shall undertake the necessary measures to protect personal data exchanged under this Agreement from authorized access, amendment or dissemination.

## **FORM AND SUBSTANCE OF REQUESTS FOR ASSISTANCE**

### **Article 15**

1. Requests pursuant to the present 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 must be confirmed in writing without delay.
2. Requests pursuant to paragraph 1 of this Article shall include the following information:
  - a) the requesting Party ,
  - b) the measure requested,
  - c) the object of and 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 inquires,
  - f) a summary of the relevant facts,
  - g) the connection between the assistance sought and the matter to which it relates.
3. Requests shall be submitted in official language of the requesting Party and in English language.
4. If a request does not meet the formal requirements its correction or completion may be demanded. The ordering of the precautionary measures shall not be affected thereby.
5. The answers to the requests shall be submitted in official language of the requested Party accompanied by translation in English language.

6. The information referred to in this Agreement shall be communicated to officials who are specifically designated for these purposes by each Party. A list of officials so designated shall be exchanged and kept up to date by the Parties once a year.

## **EXEMPTIONS FROM THE LIABILITY TO RENDER ASSISTANCE**

### **Article 16**

1. If the requested Party considers that the assistance requested may infringe upon the sovereignty, public order, security, or any other essential national interests of the State of the requested Party or would involve violation of any commercial or professional as well as State or official secrecy in the territory of the State of that Party, it may refuse to provide such assistance, provide it partly or provide it subject to certain conditions or requirements.
2. If a request for assistance cannot be complied with because of the reasons stated in paragraph 1 of this Article, the requesting Party shall be notified of this circumstance without delay.
3. Assistance may be postponed by the requested Party on the grounds that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested Party shall consult with the requesting Party to determinate if assistance can be given subject to such terms and conditions as the requested Party may specify. Where assistance is postponed, reasons for postponement shall be given.

## **COSTS**

### **Article 17**

1. The Parties shall not claim the reimbursement of costs incurred in the execution of this Agreement, with the exception of expenses for experts, witnesses, interpreters and translators other than State employees.

2. If expenses of a substantial and extraordinary nature are or will be required to execute the request, the Parties shall consult to determinate the terms and conditions under which the request will be executed as well as the manner in which the costs shall be borne.

## **IMPLEMENTATION**

### **Article 18**

1. The Parties shall mutually agree on detailed arrangements for the implementation of the provisions of this Agreement.
2. In case of arising disputes during the implementation of this Agreement they shall be settled through diplomatic channels or consultations.

## **TERRITORIAL APPLICABILITY**

### **Article 19**

This Agreement shall be applied in the customs territories of the States of both Parties.

## **FINAL PROVISIONS**

### **Article 20**

By initiative of one of the Parties amendments and supplements to this Agreement can be made which shall be drawn up by separate Protocol. That Protocol shall enter into force in accordance with the procedure provided for entering into force of this Agreement and shall be the integral part of it.

### **Article 21**

1. This Agreement shall enter into force on the first day of the second month from the date of receipt of the last notification by which the Parties have

notified each other through diplomatic channels that the internal procedures for entry into force of this Agreement have been met.

2. This Agreement is concluded for an unlimited period of time. Either Party may, at any time, terminate this Agreement by written notification through diplomatic channels to the other Party. The termination of this Agreement shall take effect six months after such notification has been received by the other Party.
3. Ongoing proceedings at the time of termination of the Agreement shall nonetheless be completed in accordance with the provisions of this Agreement.

Done at the city of Buenos Aires this 23 day of October, 2012, in two originals, each in the Armenian, Spanish and English languages, all texts are equally authentic.

In case of divergences of interpretation of the provisions of this Agreement, the English text shall prevail.

**For the State Revenue  
Committee of the Government of  
the Republic of Armenia**

**For the Federal Administration  
of Public Revenues of the  
Argentine Republic**