MEMORANDUM OF UNDERSTANDING
ON COOPERATION AND MUTUAL ASSISTANCE IN CUSTOMS MATTERS
BETWEEN
THE FEDERAL ADMINISTRATION OF PUBLIC REVENUES OF THE ARGENTINE
REPUBLIC
AND THE KOREA CUSTOMS SERVICE OF THE REPUBLIC OF KOREA

The Federal Administration of Public Revenues of the Argentine Republic and the Korea Customs Service of the Republic of Korea (hereinafter referred to as "the Parties");

CONSIDERING that offences against Customs Laws are prejudicial to the security of the respective countries and their economic, commercial, fiscal, social, public health and cultural interests;

CONSIDERING the importance of the accurate assessment of Customs duties and other taxes collected at importation and exportation and of the proper enforcement by Customs Administrations of prohibitions, restrictions, and measures of control in respect to specific goods;

RECOGNIZING the increased global concern for the security and facilitation of the international trade supply chain and the Customs Co-operation Council’s Resolution of June 2002 to that effect;

CONCERNED about the increasing trends, and on a large scale, of the illicit trafficking of narcotic drugs and psychotropic substances and bearing in mind that they are a hazard for the public health and society;

TAKING INTO ACCOUNT the threat of transnational organized crime and terrorist groups with their substantial resources and the need to effectively combat them;

RECOGNIZING the importance of achieving a balance between compliance and facilitation with a view to sustaining the free development of legitimate trade and meeting the needs of governments for the protection of society and revenues;

CONVINCED that international trade will be facilitated by the adoption of modern control techniques, such as risk management, by Customs Administrations;
RECOGNIZING that the international exchange of information is an essential component of effective risk management, and that such exchange of information should be based on clear legal provisions;

HAVING REGARD TO the relevant instrument of the Customs Co-operation Council in particular the Recommendation on Mutual Administrative Assistance of 5 December 1953;

HAVING REGARD to international Conventions containing prohibitions, restrictions and measures of control in respect of specific goods;

HAVE agreed as follows:

DEFINITIONS
PARAGRAPH 1

For the purpose of this Memorandum:

a) “Customs Laws” means any legal provision included in the laws, decrees, administrative orders and any other normative regulation arising thereof, in force in the territories of the Republic of Korea and the Argentine Republic concerning the importation, exportation, transit of goods and any other customs procedure related to customs rights, taxes or any other restrictions or controls put into force by the Customs Administrations;

b) “Customs duties and taxes” means Customs duties, taxes, fees and other charges which are collected on or in connection with the importation or exportation of goods;

c) “Customs offence” means any violation or attempted violation of Customs Laws;

d) “Narcotic Drugs” means any natural or synthetic substance, mentioned in “Schedule I” and “Schedule II” of the Single Convention on Narcotic Drugs of 1961;

e) “Psychotropic substances” means any natural or synthetic substance, mentioned in “Schedules I, II, III and IV” of the Convention of the UN on Psychotropic Substances of 1971;

f) “Precursors” means any chemical controlled substances used in the production of narcotic drugs and psychotropic substances mentioned in Schedules I and II of the United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances of 1988;
g) "Customs Administration" means for the Republic of Korea, the Korea Customs Service, and for the Argentine Republic, the Federal Administration of Public Revenues – Direction General of Customs;

h) "Person" means any natural or legal person;

i) "Information" means any data, documents, reports, certified or authenticated copies thereof, or other communications; and

j) "Intelligence" means any Information which has been processed and/or analyzed to provide a substantial indication relating to Customs offences.

**SCOPE OF THE MEMORANDUM**

**PARAGRAPH 2**

1. Assistance within the framework of this Memorandum shall be rendered in accordance with the domestic legislation and within the competence and resources of the Customs Authority.

2. The Customs Administrations of the Parties shall co-operate and assist each other on the prevention, research and fight of Customs offences pursuant to the provisions of this Memorandum.

**SCOPE OF THE ASSISTANCE**

**PARAGRAPH 3**

1. The Parties pursuant to the provisions of this Memorandum, shall assist each other in order to ensure that Customs Laws are properly enforced, in particular, by preventing, detecting and investigating operations in breach of this legislation and assist each other by providing Information, upon request, to be used in administering and enforcing Customs Laws.

2. The assistance provided pursuant to this Memorandum, shall include, but not in a strict way, the exchange of Information related to:

   a) Enforcement actions which would be useful to prevent offences against Customs Laws, and in particular, special means for fighting against those offences;

   b) New methods used in the commission of crimes;
c) Remarks and decisions related to the fruitful application of new assistance and enforcement techniques; and

d) Enriched techniques and methods for processing loads and passengers.

SPECIAL REQUEST OF INFORMATION
PARAGRAPH 4

1. If specifically requested by one of the Parties, the requested Party will provide the following Information:
   a) If the goods imported into the territory of the Applicant Side were lawfully exported from the territory of the other Side,
   b) If the goods exported from the territory of the Applicant Side were lawfully imported into the territory of the other Side.

2. The above mentioned Information shall also specify the customs procedure for the clearance of goods.

3. If the requested Party does not have the Information asked for, that Party shall adopt all necessary measures to obtain such Information, in the same form as if it were acting in its own name and complying with its domestic legislation.

4. If the requesting Party would not be able to carry out a similar request made by the requested Party, the Customs Administration shall draw attention to that fact in the request. Compliance with such a request shall be within the discretion of the requested Party.

5. Upon request of one of the Parties, the other Party, within its competences and available resources, shall control:
   a) natural persons who commit offences against Customs Laws, or who are suspected of having committed those offences;
   b) goods known to be subject to Customs offences, or suspected of being subject to Customs offences; and
c) means of transport known to be used, or that is suspected of being used for the commission of Customs offences.

INFORMATION ON ILICIT TRAFFICKING OF SENSITIVE GOODS
PARAGRAPH 5

1. The Customs Administrations shall, on their own initiative or upon request, supply each other with all relevant information on any activity, carried out or attempted to be carried out, which constitutes or appears to constitute a Customs offence for one of the Parties related to the illicit trafficking of:
   a) weapons, missiles, explosives and nuclear materials;
   b) works of art, with archaeological, cultural or historic value; and
   c) narcotic drugs, psychotropic substances, precursors and poisonous substances, as well as substances which are dangerous for the environment and public health;

2. The Information received pursuant to this paragraph would be transferred to the relevant governmental departments. Nevertheless, the Information cannot be transferred to third countries.

COMMUNICATION OF THE REQUESTS
PARAGRAPH 6

1. The cooperation and assistance under this Memorandum shall be provided by the Customs Administrations of the Parties. The Customs Administrations shall agree on the documents used for this purpose.

2. Requests for assistance, pursuant to this Memorandum, shall be made in writing. The Information necessary for the execution of such request shall be included in the request. Exceptionally, the request may be submitted orally but they shall be confirmed in writing as soon as possible.

3. The requests mentioned in sub-paragraph 1 of this paragraph shall include the following Information:
   a) The Customs Administration making the request;
   b) The measures taken, if any;
   c) The object and reason of the request;
   d) The laws and any other legal actions referred to the object of the request;
c) Information about any natural or legal person concerned in the inquiry; and
f) A brief description of the facts which are relevant to the object of the request.

4. The request shall be submitted in the official language of the requested Party or in English.

5. The Customs Administrations of the States of the Parties, in order to execute the provisions of this Memorandum, shall appoint the officials in charge of the communications and shall exchange a list containing the names, qualifications, and telephone and fax numbers of those officials. They shall also agree that their own inquiries departments be in contact with each other.

EXECUTION OF REQUESTS

PARAGRAPHS 7

1. If specifically requested by one of the Parties, the other Party shall initiate all official inquiries concerning operations which are or would be contrary to the Customs Laws of the requesting Party. The requested Party shall communicate the results of such inquiries to the requesting Party.

2. The inquiries mentioned in sub-paragraph 1 shall be carried out in accordance with the legislation of the requested Party. The requested Party shall act as if it were acting on its own name.

3. In particular circumstances, the Customs Administrations may authorize their officials to appear in the inquiries on Customs offences carried out in the territory of the other Party.

4. The customs officials, who in order to execute the provisions of sub-paragraph 3, are present in the territory of the other Party, shall only act in their advisory capacity and, on no circumstance, they shall take an active part in the inquiry, or meet any person who is being inquired or take part in any activity of inquiry.

CONFIDENTIALITY OF INFORMATION

PARAGRAPHS 8

1. Any Information or Intelligence received within the framework of administrative assistance under this Memorandum shall be used solely for the purpose of this Memorandum and by the Customs
Administrations except in cases in which the Customs Administration furnishing such Information has expressly approved its use for other purposes or by other authorities.

2. Any request made and Information delivered, in any form, pursuant to this Memorandum shall be treated as confidential. It shall be kept confidential and have the same right of protection granted to this Information and documents in accordance with the laws and regulations in force of the requesting Party.

EXPERTS AND WITNESSES
PARAGRAPH 9

1. Upon request of one of the Parties, the other Party may authorize its officials to appear as experts or witnesses in administrative or judicial proceedings carried out in the territory of the State of the other Party and supply records, documents or other materials, or certified copies of these, since they may be essential for the proceeding.

2. The requesting Party is morally bound to take all necessary measures for the protection and personal safety of the officials during their stay in the territory of the other Party, in accordance with the provisions of sub-paragraph 1 of this paragraph.

EXCEPTIONS FROM THE LIABILITY TO RENDER ASSISTANCE
PARAGRAPH 10

1. Assistance and cooperation within the framework of this Memorandum will be rendered in accordance with the domestic legislation of the Requested Country and within the competence and resources of its Customs Administration.

2. If the requested Customs Administration considers that compliance with the request of assistance is prejudicial to the sovereignty, security or other essential interests of their respective countries, or contrary to its domestic laws, it may refuse, entirely or in part, to comply with the request of assistance pursuant to this Memorandum, or make the request of assistance to be subject to certain terms and conditions.

3. If assistance is refused, the reasons for the refusal shall be notified in writing to the requesting Party without delay.
TECHNICAL ASSISTANCE
PARAGRAPH 11

The Customs Administrations shall provide to each other technical assistance in customs matters, including:

a) Exchange of Information and experience in usage of technical equipment for control;

b) Training of customs officials;

c) Exchange of experts in customs matters;

d) Exchange of specific, scientific and technical data relating to the effective application of Customs Laws; and

e) Exchange of Information on customs laboratory techniques and to conduct joint training programs.

COSTS
PARAGRAPH 12

1. The Parties shall waive the right to claim for reimbursement of costs incurred in the execution of this Memorandum, with the exception of costs incurred in respect of witnesses, experts' fees and interpreters other than government employees.

2. If the case requires extraordinary or essential costs to fulfill the request, the Parties shall take advice each other in order to decide on the terms and conditions in accordance with which the request shall be made as well as the way of bearing such costs.

3. Costs resulting from the technical assistance mentioned in Paragraph 11 of this Memorandum shall be subject to special arrangements between the Customs Administrations.

ENTRY INTO FORCE AND TERMINATION
PARAGRAPH 13
1. This Memorandum shall enter into force on the thirtieth (30) day after the Parties have notified each other in writing that all the necessary domestic legal requirements for the entry into force of this Memorandum have been complied with.

2. This Memorandum may be revised by mutual written consent.

3. This Memorandum may be terminated, in any time, by any Party through an authentic notification addressed to its counterpart.

4. This Memorandum shall be effective for a period of five years and shall remain in force for periods of five years unless either Party notifies the other Party in writing six months in advance of its intention to terminate the Memorandum.

IN WITNESS THEREOF, the undersigned, being duly authorized thereto, have signed this Memorandum.

DONE in duplicate in Buenos Aires on November 26th 2010 in English language, both texts being equally authentic.

FEDERAL ADMINISTRATION OF PUBLIC REVENUES OF ARGENTINE REPUBLIC

[Signature]

Sionnae AMEYAN
Director General of Customs of the Argentine Republic

KOREA CUSTOMS SERVICE OF THE REPUBLIC OF KOREA

[Signature]

Young-Sun YOON
Commissioner of the Korea Customs Service

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