



Treaty Series No.10 (2024)

Agreement

between the United Kingdom of Great Britain and Northern Ireland and the Republic of Korea on Cooperation and Mutual Administrative Assistance in Customs Matters

London, 22 November 2023

[The Agreement entered into force 22 December 2023]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of His Majesty
March 2024*



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**AGREEMENT BETWEEN THE UNITED KINGDOM OF GREAT
BRITAIN AND NORTHERN IRELAND AND THE REPUBLIC OF KOREA
ON COOPERATION AND MUTUAL ADMINISTRATIVE ASSISTANCE
IN CUSTOMS MATTERS**

The United Kingdom of Great Britain and Northern Ireland (hereinafter “the United Kingdom”) and the Republic of Korea (hereinafter together referred to as the “Contracting Parties”);

CONSIDERING the importance of the commercial links between the Republic of Korea and the United Kingdom, and desirous of contributing, for the benefit of both Contracting Parties, to the harmonious development of those links;

TAKING into account the development of cooperation between the Contracting Parties concerning customs procedures;

CONSIDERING that operations in breach of customs legislation are prejudicial to the economic, fiscal and commercial interests of both Contracting Parties, and recognizing the importance of ensuring the accurate assessment of customs duties and other taxes;

CONVINCED that action against such operations can be made more effective by cooperation between their customs authorities; and

HAVING regard to obligations imposed under international conventions to which the Contracting Parties are party, and having regard also to the recommendation of the Customs Cooperation Council, now known as the World Customs Organization, on mutual administrative assistance, of 5 December 1953;

HAVE AGREED AS FOLLOWS:

**TITLE I
DEFINITIONS**

ARTICLE 1

Definitions

For the purposes of this Agreement:

- (a) “applicant customs authority” shall mean the competent customs authority of a Contracting Party which makes a request for assistance in customs matters;

- (b) “customs authority” shall mean, in the Republic of Korea, the Korea Customs Service, and, in the United Kingdom, His Majesty’s Revenue and Customs or any other authority competent for customs matters;
- (c) “customs legislation” shall mean provisions adopted by the Republic of Korea or the United Kingdom governing the importation, exportation, transit of goods and any other customs procedure, including measures of prohibition, restriction and control;
- (d) “operation in breach of customs legislation” shall mean any violation of the customs legislation as well as any attempted violation of such legislation;
- (e) “personal data” shall mean all information relating to an identified or identifiable individual; and
- (f) “requested customs authority” shall mean the competent customs authority of a Contracting Party which receives a request for assistance in customs matters.

TITLE II CUSTOMS COOPERATION

ARTICLE 2

Scope of customs cooperation

1. The Contracting Parties, through their customs authorities, shall, in accordance with the provisions of this Agreement:
 - (a) endeavour to cooperate, within the limits of available resources, in the research, development and testing of new customs procedures, in the training and exchange of personnel, in the mutual recognition of Authorized Economic Operators (“AEOs”) and in other matters that may require their joint efforts; and
 - (b) strive for the simplification, harmonization and computerization of customs procedures, taking into account the work done in this connection by international organizations.
2. The customs cooperation shall include:
 - (a) exchange of professional, scientific and technical data relating to customs legislation; and
 - (b) exchange of information on actions undertaken with third countries in relation to technical assistance, with the aim of improving those actions.

TITLE III
MUTUAL ASSISTANCE

ARTICLE 3

Scope of mutual assistance

1. The Contracting Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Agreement, to ensure the correct application of customs legislation, in particular by preventing, investigating and combating operations in breach of customs legislation.
2. Assistance in customs matters, as provided for in this Agreement, shall apply to any customs authority of the Contracting Parties which is competent for the application of this Agreement. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance to recover duties, taxes or fines is not covered by this Agreement.

ARTICLE 4

Assistance on request

1. At the request of the applicant customs authority, the requested customs authority shall provide the applicant customs authority with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.
2. At the request of the applicant customs authority, the requested customs authority shall inform:
 - (a) whether goods exported from the territory of one Contracting Party have been properly imported into the territory of the other Contracting Party, specifying, where appropriate, the customs procedure applied to the goods; and
 - (b) whether goods imported into the territory of one Contracting Party have been properly exported from the territory of the other Contracting Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the applicant customs authority, the requested customs authority shall, within the framework of the legal or regulatory provisions applicable to the latter, take the necessary steps to ensure special surveillance of:

- (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
- (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
- (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and
- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

ARTICLE 5

Spontaneous assistance

The Contracting Parties shall assist each other, on their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- (a) activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Contracting Party;
- (b) new means or methods employed in carrying out operations in breach of customs legislation;
- (c) goods known to be subject to operations in breach of customs legislation;
- (d) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation; and
- (e) means of transport in respect of which there are reasonable grounds for believing that they have been, are or may be used in operations in breach of customs legislation.

ARTICLE 6

Delivery and notification

1. At the request of the applicant customs authority, the requested customs authority shall, in accordance with the legal or regulatory provisions applicable to the latter, take all necessary measures in order:

- (a) to deliver any documents; or
- (b) to notify any decisions,

emanating from the applicant customs authority and falling within the scope of this Agreement, to an addressee residing or established in the territory of the requested Contracting Party.

2. Requests for the delivery of documents or notification of decisions shall be made in writing in an official language of the requested customs authority or in a language acceptable to that authority.

ARTICLE 7

Form and substance of requests for assistance

1. Requests pursuant to this Agreement shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing promptly.

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

- (a) the name of the applicant customs authority;
- (b) the measure requested;
- (c) the object of and the reason for the request;
- (d) the legal or regulatory provisions and other legal elements involved;
- (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations; and
- (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests shall be submitted in an official language of the requested customs authority or in a language acceptable to that authority.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime, precautionary measures may be ordered.

ARTICLE 8

Execution of requests

1. In order to comply with a request for assistance, the requested customs authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Contracting Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested customs authority when the requested customs authority cannot act on its own.

2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Contracting Party.

3. Duly authorised officials of a Contracting Party may, with the agreement of the other Contracting Party and subject to the conditions laid down by the latter, be present to obtain, in the offices of the requested customs authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the applicant customs authority needs for the purposes of this Agreement.

4. Duly authorised officials of a Contracting Party may, with the agreement of the other Contracting Party and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

ARTICLE 9

Form in which information is to be communicated

1. The requested customs authority shall communicate the results of enquiries to the applicant customs authority in writing, together with relevant documents, certified copies or other items.

2. This information may be in computerised form.

3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

ARTICLE 10

Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements in cases where a Contracting Party is of the opinion that assistance under this Agreement would:

- (a) be likely to prejudice the sovereignty of either Contracting Party;
- (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to in Article 11.2; or
- (c) violate an industrial, commercial or professional secret.

2. Assistance may be postponed by the requested customs authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested customs authority shall consult with the applicant customs authority to determine if assistance can be given subject to such terms or conditions as the requested customs authority may require.

3. Where the applicant customs authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested customs authority to decide how to respond to such a request.

4. For the cases referred to in paragraphs 1 and 2, the decision of the requested customs authority and the reasons thereof must be communicated to the applicant customs authority without delay.

ARTICLE 11

Information exchange and confidentiality

1. Any information communicated in whatsoever form pursuant to this Agreement shall be of a confidential or restricted nature, depending on the rules applicable in the territory of each Contracting Party. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Contracting Party that received it.

2. Personal data may be exchanged only where the receiving Contracting Party undertakes to protect such data in a way which is at least equivalent to the one applicable to that particular case in the territory of the supplying Contracting Party.

3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Agreement, is considered to be for the purposes of this Agreement. Therefore, the

Contracting Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Agreement. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Agreement. Where one Contracting Party wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

ARTICLE 12

Experts and witnesses

An official of a requested customs authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Agreement, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, and on what matters and by virtue of what title or qualification the official will be questioned.

ARTICLE 13

Assistance expenses

The Contracting Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Agreement, except, as appropriate, for the expenses of experts and witnesses, and of those interpreters and translators who are not public service employees.

TITLE IV FINAL PROVISIONS

ARTICLE 14

Implementation

1. The implementation of this Agreement shall be entrusted to the customs authorities of the Contracting Parties. They shall decide on all practical measures

and arrangements necessary for its application, taking into consideration laws and regulations regarding data protection.

2. The Contracting Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Agreement.

3. The customs authorities of the Contracting Parties may agree to meet separately from the Customs Committee established pursuant to Article 15.2.1(c) of the Free Trade Agreement between the Republic of Korea and the United Kingdom of Great Britain and Northern Ireland, signed at London on 22 August 2019, in order to review the implementation of this Agreement.

4. In respect of questions relating to the applicability of this Agreement, the Contracting Parties shall consult with each other to resolve the matter in the framework of the Customs Committee referred to in paragraph 3.

ARTICLE 15

Other Agreements

1. Subject to paragraphs 2 and 3, the provisions of this Agreement shall not affect the obligations of the Contracting Parties under any other international agreement or convention.

2. Notwithstanding paragraph 1, the provisions of this Agreement shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been concluded between the Republic of Korea and the United Kingdom prior to the date this Agreement is signed insofar as the provisions of the latter are incompatible with those of this Agreement.

3. Notwithstanding paragraph 1, this Agreement supersedes the Protocol on Mutual Administrative Assistance in Customs Matters to the Free Trade Agreement between the Republic of Korea and the United Kingdom, regardless of whether the Protocol has taken effect.

ARTICLE 16

Amendment

The Contracting Parties may, at any time, amend this Agreement by mutual written consent.

ARTICLE 17

Territorial application

This Agreement shall apply:

- (a) in respect of the Republic of Korea, to the territory of the Republic of Korea; and
- (b) in respect of the United Kingdom, to the United Kingdom of Great Britain and Northern Ireland, the Bailiwick of Jersey, the Bailiwick of Guernsey and the Isle of Man.

ARTICLE 18

Entry into force and duration

1. The Contracting Parties express their consent to be bound in respect of this Agreement by signature.
2. This Agreement shall enter into force on the thirtieth (30th) day following the date of signature by the Contracting Parties.
3. Either Contracting Party may terminate this Agreement by giving notice to the other in writing. The termination shall take effect six (6) months from the date of notification to the other Contracting Party.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto by their respective Governments, have signed this Agreement.

Done in duplicate at London, on the twenty-second day of November 2023 in the Korean and English languages, both texts being equally authentic.

**For the United Kingdom of Great
Britain and Northern Ireland:**

For the Republic of Korea:

CAROL BRISTOW

MYEONG-KU LEE

E03090831

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