

ANNEX IV

Invoice declaration

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

English version:

The exporter of the products covered by this document (customs authorization No ... ⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of preferential origin ⁽²⁾.

Slovenian version:

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št. ... ⁽¹⁾) izjavljam, da, če ni drugače jasno navedeno, ima to blago preferencialno ⁽²⁾ poreklo.

Croatian version:

Izvoznik proizvoda pokrivenih ovom ispravom (carinsko ovlaštenje br.....⁽¹⁾) izjavljuje da su, osim ako je to drukčije izričito navedeno, ovi proizvodi⁽²⁾ preferencijalnog porijekla.

..... 3

(Place and date)

..... 4

(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

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- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 20 of this Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
 - (2) Origin of products to be indicated.
 - (3) These indications may be omitted if the information is contained on the document itself.
 - (4) See Article 19(5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX V

The contracting Parties agree to attend to the continuation of the implementation of the harmonized preferential rules of origin in accordance with the praxis of the European Community.

PROTOCOL 4
(Referred to in paragraph 3 of Article 16)

MUTUAL ASSISTANCE IN CUSTOMS MATTERS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- a) "Customs legislation" shall mean laws and regulations enforced by the Customs Authorities concerning importation, exportation, and transit of goods, as they relate to Customs duties, charges, and other controls in respect of the movement of goods across national boundaries;
- b) "Customs duties" shall mean all duties, taxes, fees or / and other charges which are levied and collected in the territories of the Contracting Parties, in application of customs legislation, but not including fees and charges which are limited in amount to the approximate costs of services rendered;
- c) "Applicant Authority" shall mean the Customs Authority which makes a request for assistance in pursuant to this Protocol or which receives such assistance;
- d) "Requested Authority" shall mean the Customs Authority which receives a request for assistance pursuant to this Protocol or which renders such assistance;
- e) "Contravention" shall mean any violation of the customs legislation as well as any attempted violation of such legislation;
- f) "Customs Authority" shall mean in Croatia, the Ministry of Finance - Customs Directorate of the Republic of Croatia (Ministarstvo Financija - Carinska uprava Republike Hrvatske) and in Slovenia, the Ministry of Finance - Customs Administration of the Republic of Slovenia (Ministrstvo za finance - Carinska uprava Republike Slovenije);
- g) "Personal data" shall mean all information relating to an identified or identifiable individual.

ARTICLE 2

Scope of the Protocol

1. The Contracting Parties shall assist each other, in the manner and under the conditions laid down in this Protocol, in ensuring that customs legislation is correctly applied, in particular by the prevention, detection and investigation of contraventions of this legislation.
2. All assistance rendered pursuant to the present Protocol shall be rendered in accordance with the domestic law of the requested Party.

ARTICLE 3

Assistance on Request

1. At the request of the applicant Authority, the requested Authority shall furnish it with all relevant information to enable it to ensure that customs legislation is correctly applied, including inter alia, information regarding the transportation and shipment of goods, the disposition and destination of such goods as well as their value and origin as well as information regarding acts committed or planned which contravene or would contravene such legislation.
2. At the request of the applicant Authority, the requested Authority shall inform it whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of the other Contracting Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant Authority, the requested Authority shall take the necessary steps to ensure that a surveillance is kept on:
 - a) particular natural or legal persons of whom there are reasonable grounds for believing that they are contravening or have contravened customs legislation in the territory of the applicant Party;
 - b) places where goods are stored in a way that gives grounds for suspecting that they are intended to be illicitly imported into the territory of the applicant Party;
 - c) movement of goods notified by the applicant Authority as possibly giving rise to substantial contraventions of customs legislation in the territory of the applicant Party;
 - d) means of transport for which there are reasonable grounds for believing that they have been, are or may be used in the contravening of customs legislation in the territory of the applicant Party.

ARTICLE 4

Spontaneous Assistance

The Contracting Parties shall within their competences provide each other with assistance if they consider that to be necessary for the correct application of customs legislation, particularly when they obtain information pertaining to:

- acts which have contravened, contravene or would contravene such legislation and which may be of interest to the other Contracting Party;
- new means or methods employed in committing contraventions against such legislation;
- goods known to be the subject of substantial contraventions against the customs legislation in the territory of the other Contracting Party;
- particular persons known to be or suspected of committing contraventions against the legislation in force in the territory of the Contracting Party;

- means of transport and containers, about which knowledge or suspicions exist that they were, are, or could be used in committing contraventions against the customs legislation in force in the territory of the other Contracting Party.

ARTICLE 5

Technical Assistance

1. Assistance, as provided for in this Protocol shall include *inter alia* information regarding:
 - a) enforcement actions that may be of use in the prevention of contraventions;
 - b) new methods used in committing contraventions;
 - c) observations and findings resulting from the successful application of new enforcement aids and techniques; and
 - d) new techniques and improved methods of processing passengers and cargo.
2. The Customs Authorities of the Contracting Parties shall, if not contrary to their domestic law, also seek to cooperate in:
 - a) initiating, developing, or improving specific training programs for their personnel;
 - b) establishing and maintaining channels of communication between themselves in order to facilitate the secure and rapid exchange of information;
 - c) facilitating effective coordination between themselves, including the exchange of personnel, experts, and the posting of liaison officers;
 - d) the consideration and testing of new equipment or procedures;
 - e) the simplification and harmonization of their respective customs procedures; and
 - f) any other general administrative matters that may from time to time require their joint action.

ARTICLE 6

Delivery / Notification

At the request of the applicant Authority, the requested Authority shall in accordance with its legislation take all necessary measures in order

- to deliver all documents,
- to notify all decisions

falling within the scope of this Protocol to an addressee, residing or established in its territory. In such a case paragraph 3 of Article 7 shall apply.

ARTICLE 7

Form and Substance of Requests for Assistance

1. Requests pursuant to the present Protocol 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 request may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 of this Article shall include the following information:
 - a) the applicant Authority making the request;
 - b) the measure requested;
 - c) the object of and the reason for the request;
 - d) the laws, rules and other legal elements involved;
 - e) indications as exact and comprehensive as possible on the natural or legal persons, to which the request relates;
 - f) a summary of the relevant facts, except in cases provided for in Article 6; and
 - g) the connection between the assistance sought and the matter to which it relates.
3. Requests shall be submitted in an official language of the requested Authority, in English or in a language acceptable to that Authority.
4. a) Assistance shall be carried out by direct communication between the respective Customs Authorities.
 - b) In case the Customs Authority of the requested Contracting Party is not the appropriate agency to comply with a request, it shall promptly transmit the request to the appropriate agency, who shall act upon the request according to its powers under the law, or advise the requesting Authority of the appropriate procedure to be followed regarding such a request.
5. If a request does not meet the formal requirements, its correction or completion may be demanded; the ordering of precautionary measures may, however, be undertaken.

ARTICLE 8

Execution of Requests

1. The requested Authority shall take all reasonable measures to execute the request, and if required, will endeavour to seek any official or judicial measure necessary to carry out the request.
2. The Customs Authority of either Contracting Party shall, upon the request of the Customs Authority of the other Contracting Party, conduct any necessary investigation, including the questioning of experts and witnesses or persons suspected of having committed a contravention, and undertake verifications, inspections, and fact-finding inquiries in connection with the matters referred to in the present Protocol.

3. Upon request, the requested Authority may, to the fullest extent possible, allow officials of the applicant Authority to be present in the territory of the requested Contracting Party, when its officials are investigating contraventions which are of concern to the applicant Authority.

4. The applicant Authority shall, if it so requests, be advised of the time and place of the action to be taken in response to the request so that the action may be coordinated.

5. Officials of the applicant Authority, authorized to investigate contraventions, may ask that the requested Authority examine relevant books, registers, and other documents or data media and supply copies thereof, or supply any information relating to the contravention.

ARTICLE 9

The Form in which Information is to be Communicated

1. The requested Authority shall communicate the results of enquiries to the applicant Authority in the form of documents, certified copies of documents, reports and the like and, when necessary, orally.

2. The documents provided for in paragraph 1 may be replaced by computerized information produced in any form for the same purpose, any information necessary for the interpretation or utilization of such computerized information shall be furnished along with it.

ARTICLE 10

Exceptions to the Obligation to Provide Assistance

1. In cases where the requested Contracting Party is of the opinion that compliance with a request would infringe upon its sovereignty, security, public policy, or other substantive national interest, or would violate an industrial, commercial or professional secret, assistance may be refused or compliance may be made subject to the satisfaction of certain conditions or requirements. Assistance may also be refused if the request involves currency or tax regulations other than regulations concerning customs duties.

2. Where the applicant Authority requests assistance which it would itself be unable to provide if so asked, it shall draw attention to the fact in its request. It shall then be for the requested Authority to decide how to respond to such a request.

3. If assistance is withheld or denied, the decision and the reasons therefore must be notified to the applicant Authority without delay.

ARTICLE 11

Obligation to Observe Confidentiality

1. Any information communicated in whatever form pursuant to this Protocol shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the same protection extended under the relevant laws

relating to the same kind of information applicable in the Contracting Party which received it.

2. Personal data may only be transmitted if the level of personal protection afforded by the legislation of the Contracting Party is equivalent. The Contracting parties shall ensure at least a level of protection based on the principles laid down in the Annex to this Protocol.

ARTICLE 12

Use of Information

1. Information, documents, and other communications received in the course of mutual assistance may only be used for the purposes specified in the present Protocol, including the use in judicial and administrative proceedings.

2. The applicant Authority shall not use evidence or information obtained under this Protocol for purposes other than those stated in the request without the prior written consent of the requested Authority.

3. Where personal data is exchanged under this Protocol, the Customs Authorities of the Contracting Parties shall ensure that it is used only for the purposes indicated in the request and according to any conditions that the requested Party may impose.

4. The provisions of paragraphs 1 and 2 of this Article are not applicable to information concerning contraventions relating to narcotic drugs and psychotropic substances. Such information may be communicated to the authorities of the applicant Contracting Party which are directly involved in combatting illicit drug traffic.

ARTICLE 13

Files, Documents and Witnesses

1. The Customs Authorities of the Contracting Parties shall, upon request, provide documentation relating to the transportation and shipment of goods, showing the value, origin disposition, and destination of those goods.

2. Originals of files, documents, and other materials shall be requested only in cases where copies would be insufficient. Upon specific request, copies of such files, documents, and other materials shall be appropriately authenticated.

3. Originals of files, documents, and other materials which have been furnished to the applicant Authority shall be returned at the earliest opportunity. The rights of the requested Authority or of third parties relating thereto shall remain unaffected. Upon request, originals necessary for adjudicative or similar purposes shall be returned without delay.

4. Upon the request of the Custom Authority of one Contracting Party, the Customs Authority of the other Contracting Party shall, at its discretion, authorize its employees, if such employees consent to do so, to appear as witnesses in judicial or administrative proceedings in the

territory of the applicant Contracting Party, and to produce such files, documents, and other materials, or authenticated copies thereof, as may be considered necessary for the proceedings. Such a request shall specify the time, place, and type of proceedings and in what capacity the employee shall testify.

ARTICLE 14

Costs

1. The Customs Authorities of the Contracting Parties shall waive all claims for the reimbursement of costs incurred in the execution of the present Protocol, with the exception of expenses for witnesses, fees of experts, and the costs of interpreters other than government employees.

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

ARTICLE 15

Implementation

1. The management of this Protocol 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 rules in the field of data protection.

2. After consultation, the Customs Authorities of the Contracting Parties may issue any administrative directives necessary for the implementation of this Protocol.

3. The Customs Authorities of the Contracting Parties may arrange for their investigation services to be in direct communication with each other.

ANNEX TO THE PROTOCOL 4

BASIC PRINCIPLES OF DATA PROTECTION

1. Personal data undergoing automatic processing shall be:

- a) obtained and processed fairly and lawfully;
- b) stored for specified and legitimate purposes and not used in a way incompatible with those purposes;
- c) adequate, relevant and not excessive in relation to the purposes for which they are stored;
- d) accurate and, where necessary, kept up to date;
- e) preserved in a form which permits identification of the data subjects for no longer than is required for the purpose for which those data are stored.

2. Personal data concerning health or sexual life, may not be processed automatically unless domestic law provides appropriate safeguards. The same shall apply to personal data relating to criminal convictions.

3. Appropriate security measures shall be taken for the protection of personal data stored in automated data files against unauthorised destruction or accidental loss as well as against unauthorised access, alteration or dissemination.

4. Any person shall be enabled:

- a) to establish the existence of an automated personal data file, its main purposes, as well as the identity and habitual residence or principal place of business of the controller of the file;
- b) to obtain at reasonable intervals and without excessive delay or expense confirmation of whether personal data relating to him are stored in the automated data file as well as communication to him of such data in an intelligible form;
- c) to obtain, as the case may be, rectification or erasure of such data if they have been processed contrary to the provisions of domestic law giving effect to the basic principles set out in principles 1 and 2 of this Annex;
- d) to have remedy if a request for communication or, as the case may be, communication, rectification or erasure as referred to in paragraphs b and c of this principle is not complied with.

5. No exception to the provisions under principles 1, 2 and 4 of this Annex shall be allowed except within the limits defined in this principle.

6. Derogation from the provisions under principles 1, 2 and 4 of this Annex shall be allowed when such derogation is provided for by the law of the Contracting Party and constitutes a necessary measure in a democratic society in the interest of:

- a) protecting State security, public safety, the monetary interests of the State or the suppression of criminal offences;
- b) protecting the data subject or the rights and freedoms of others.

7. Restrictions on the exercise of the rights specified in principle 4, paragraphs b, c and d of this Annex, may be provided by law with respect to automated personal data files used for statistics or for scientific research purposes where there is obviously no risk of an infringement of the privacy of the data subjects.

8. None of the provisions of this Annex shall be interpreted as limiting or otherwise affecting the possibility for a Contracting Party to grant data subjects a wider measure of protection than that stipulated in this Annex.