

TRACTATENBLAD

VAN HET

KONINKRIJK DER NEDERLANDEN

JAARGANG 2010 Nr. 88

A. TITEL

*Overeenkomst voor samenwerking tussen de Europese Gemeenschap en haar lidstaten, enerzijds, en de Zwitserse Bondsstaat, anderzijds, ter bestrijding van fraude en andere illegale activiteiten die hun financiële belangen schaden;
Luxemburg, 26 oktober 2004*

B. TEKST

De Nederlandse tekst van de Overeenkomst, met Slotakte, gemeenschappelijke verklaring en proces-verbaal, is geplaatst in *Trb.* 2004, 332.

D. PARLEMENT

Bij brieven van 26 augustus 2009 (Kamerstukken II 2008/2009, 32046, nr. 1) is de Overeenkomst in overeenstemming met artikel 2, eerste lid, en artikel 5, eerste lid, van de Rijkswet goedkeuring en bekendmaking verdragen overgelegd aan de Eerste en de Tweede Kamer der Staten-Generaal.

De toelichtende nota die de brieven vergezelde, is ondertekend door de staatssecretaris van Financiën W. J. BOS, de minister van Buitenlandse Zaken M. J. M. VERHAGEN en de minister van Justitie E. M. H. HIRSCH BALLIN.

De goedkeuring door de Staten-Generaal is verleend op 2 oktober 2009.

E. PARTIJGEGEVENS

Zie *Trb.* 2004, 332.

Partij	Onder- tekening	Ratificatie	Type [*]	In werking	Opzeg- ging	Buiten werking
België	26-10-04	02-06-08	R			
Bulgarije		13-10-08	T			
Cyprus	26-10-04	25-01-08	R			
Denemarken	26-10-04	08-11-06	R			
Duitsland	26-10-04	29-09-08	R			
Estland	26-10-04	03-03-05	R			
EU (Europese Unie)	26-10-07	19-12-08	R			
Finland	26-10-04	15-01-09	R			
Frankrijk	26-10-04	12-04-07	R			
Griekenland	26-10-04					
Hongarije	26-10-04	31-03-06	R			
Ierland	26-10-04					
Italië	26-10-04					
Letland	26-10-04	09-06-05	R			
Litouwen	26-10-04	16-02-07	R			
Luxemburg	26-10-04	29-01-09	R			
Malta	26-10-04	14-05-08	R			
Nederlanden, het Koninkrijk der – Nederland – Ned. Antillen – Aruba	26-10-04	21-12-09 – –	R	– –		
Oostenrijk	26-10-04	23-06-06	R			
Polen	26-10-04	06-09-06	R			
Portugal	26-10-04	11-06-08	R			
Roemenië		03-04-08	T			

Partij	Onder- tekening	Ratificatie	Type*	In werking	Opzeg- ging	Buiten werking
Slovenië	26-10-04	21-12-05	R			
Slowakije	26-10-04	04-05-07	R			
Spanje	26-10-04	16-11-07	R			
Tsjechië	26-10-04	25-07-06	R			
Verenigd Koninkrijk, het	26-10-04	27-04-06	R			
Zweden	26-10-04	29-05-08	R			
Zwitserland	26-10-04	23-10-08	R			

* O=Ondertekening zonder voorbehoud of vereiste van ratificatie, R= Bekrachtiging, aanvaarding, goedkeuring f kennisgeving, T=Toetreding, VG=Voortgezette gebondenheid, NB=Niet bekend

Verklaringen, voorbehouden en bezwaren

Bulgarije, 13 oktober 2008

1. Declaration under Article 11(4):

The Republic of Bulgaria declares that the central unit within the meaning of Article 11 of the Agreement is the “Coordination of the fight against crimes affecting the financial interests of the European Community” Directorate within the Administration of the Council of Ministers.

2. Declaration under Article 26(1)(a):

The Republic of Bulgaria declares that the central units for the receipt and transmission of requests for legal assistance in proceedings brought by administrative bodies in respect of acts and where the decision may give rise to proceedings before a criminal court are:

- The Supreme Prosecutor’s Office of Cassation – for requests for legal assistance in administrative proceedings before they reach the court;
- The Ministry of Justice – for requests for legal assistance in administrative proceedings in the court phase of criminal proceedings.

3. Declaration under Article 26(1)(b):

The Republic of Bulgaria declares that the central unit for the receipt and transmission of requests for legal assistance in civil proceedings joined to criminal proceedings as long as the criminal court has not yet passed judgment, is the Ministry of Justice.

4. Declaration under Article 27(5):

The Republic of Bulgaria declares that the central units for the receipt and transmission of requests for legal assistance under Title III of the Agreement are:

- The Supreme Prosecutor’s Office of Cassation – for requests for legal assistance in pre-trial proceedings;
- The Ministry of Justice – for requests for legal assistance in the court phase of criminal proceedings.

5. Declaration under Article 44(3)

The Republic of Bulgaria declares that, until it enters into force, it will apply the Agreement in its relations with Member States which have made the same declaration.

Duitsland, 9 januari 2009

Pursuant to Article 44(3) of the Cooperation Agreement of 26 October 2004 between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other part, to counter fraud and all other illegal activities to the detriment of their financial interests, the Federal Republic of Germany declares that until the entry into force of the Agreement, it shall consider itself bound by the Agreement in its relations with any other Contracting Party having made the same declaration.

Europese Unie, 19 december 2008

The European Community declares that, until the entry into force of the Agreement, it shall consider itself bound by the Agreement, within the limits of its competence, in its relations with any other Contracting Party having made the same declaration, in accordance with Article 44(3) of the Agreement.

Finland, 15 januari 2009

The Permanent Representation of Finland to the European Union herewith transmits Finland’s instrument of approval and gives notice that, in accordance with Article 44(3) of the Cooperation Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other part, to combat fraud and any other illegal activity to the detriment of their financial interests, Finland declares that it shall consider itself bound by the Agreement in its relations with any other Contracting Party having made the same declaration.

Frankrijk, 27 november 2008

In accordance with Article 44(3) of the Cooperation Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other part, to counter fraud and all other illegal activities to the detriment of their financial interests, signed in Luxembourg on 26 October 2004, the French Republic declares that it will be bound by the said Agreement until its entry into force in its relations with other Contracting Parties having made the same declaration.

Luxemburg, 29 januari 2009

The disputes, investigations and research division [division du contentieux, d'enquêtes et des recherches] of the Customs and Excise Authority and the Director of the Registry [Administration de l'Enregistrement et des Domaines] or his delegate are designated as the central authority empowered to process requests for administrative assistance under Article 11 of the Agreement.

The Chief Public Prosecutor is designated as the central authority for transmission and receipt of requests for mutual legal assistance under Article 27 of the Agreement.

Malta, 14 mei 2008

In accordance with Article 11, the central departments designated in pursuance of Title II Administrative Assistance are:

VAT

VAT Department Director General (VAT) VAT Department 16, Centre Point Building Triq ta'Paris, Birkirkara CMR02 Malta

Excise duties

Customs Department Director General (Customs) Customs House Valletta CMR02 Malta

Money Laundering Financial Intelligence Analysis Unit Director (Financial Intelligence Analysis Unit) 67/4, South Street, Valletta CMR01 Malta

In accordance with Article 27 the central authority designated in pursuance of Title III Judicial Assistance is:

The Office of the Attorney General Attorney Generals' Chambers The Palace Valletta Malta

Nederlanden, het Koninkrijk der, 21 december 2009

Centrale autoriteiten van het Koninkrijk der Nederlanden bedoeld in de artikelen 11 en 27 van de Overeenkomst voor samenwerking tussen de Europese Gemeenschap en haar lidstaten, enerzijds, en de Zwitserse Bondsstaat, anderzijds, ter bestrijding van fraude en andere illegale activiteiten die hun financiële belangen schaden, ondertekend te Luxemburg op 26 oktober 2004.

A. Als centrale diensten, die bevoegd zijn ingevolge het eerste lid van artikel 11 van de Overeenkomst om verzoeken om administratieve bijstand te behandelen, zijn in Nederland aangewezen:

1. voor zaken betreffende omzetbelasting: Belastingdienst/FIOD-ECD, Taakaccent BTW-fraude, Postbus 58922, 1040 EC Amsterdam
2. voor zaken betreffende douane en accijnzen: Douane Informatiecentrum, Postbus 70005, 3000 KG Rotterdam
3. voor bestrijding van het witwassen van de opbrengst van illegale activiteiten: Ministerie van Justitie Directie Rechtshandhaving en Criminaliteitsbestrijding Postbus 20301 2500 EH Den Haag T: 0031-70-370.7331

B. Als centrale autoriteit, bevoegd om rechtshulpverzoeken als bedoeld in het eerste lid van artikel 27 van de Overeenkomst in ontvangst te nemen, is in Nederland aangewezen: Ministerie van Justitie Afdeling Internationale Rechtshulp in Strafzaken (AIRS) Postbus 20301 2500 EH Den Haag Tel: 0031 70 3707314 Fax: 0031 70 3707045 E-mail: airs@minjus.nl

Het Koninkrijk der Nederlanden verklaart hierbij, met verwijzing naar het derde lid van artikel 44 van de Overeenkomst, dat het Koninkrijk ermee instemt dat de Overeenkomst, vooruitlopend op de inwerkingtreding, voorlopig van toepassing zal zijn in de betrekkingen tussen Nederland en de andere overeenkomstsluitende partijen die een zelfde verklaring hebben afgelegd.

Polen, 6 september 2006

Having taken cognisance of the above Agreement, I declare, on behalf of the Republic of Poland, that: – the Agreement as a whole, and each of the provisions contained in it, have been judged legitimate; – it has been adopted, ratified and confirmed; – it will be observed without change and applied subject to the declaration made in accordance with Article 44(3) thereof.

Declaration: On the basis of Article 44(3) of the Cooperation Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other part, to counter fraud and all other illegal activities to the detriment of their financial interests, done in Luxembourg on 26 October 2004, the Republic of Poland states that it will apply the said Agreement until such time as it enters into force in relations with other Contracting Parties which have made the same declaration.

On the basis of Article 11(4) of the Cooperation Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other part, to counter fraud and all other illegal activities to the detriment of their financial interests, done in Luxembourg on 26 October 2004, the Republic of Poland states that the competent central units for the purposes of the Article are: the Ministry of Internal Affairs and Administration and – for tax offences – the Ministry of Finance.

On the basis of Article 27(5) of the Cooperation Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other part, to counter fraud and all other illegal activities to the detriment of their financial interests, done in Luxembourg on 26 October 2004, the Republic of Poland states that: (1) for requests referred to in Article 33 of the Agreement, the competent central authority is the Chief of Police; (2) for requests referred to in Articles 29 and 34 of the Agreement, the competent central authorities are: (a) for requests sent during the preparatory proceedings stage – the Ministry of Justice, State Prosecution Service; (b) for requests sent during the court proceedings stage – the Ministry of Justice, Department for

International Cooperation and European Law. (3) for requests referred to in Articles 31, 32 and 37 of the Agreement, the competent central authority is the Ministry of Justice, State Prosecution Service.

Portugal, 21 oktober 2009

Declaration in connection with Article 11:

The Portuguese Republic designates the following central authorities for the purposes of Article 11 of the Agreement: Direcção-Geral das Alfândegas e dos Impostos Especiais sobre o Consumo Direcção de Serviços Antifraude [Directorate-General for Customs and Excise – Anti Fraud Services Directorate], Rua do Terreiro do Trigo (Edifício da Alfândega), 1149-060 Lisbon, tel.: 00351 218813108, fax: 00351 218813185, e-mail: di@dgaiec.min-financas.pt, for Customs assistance in combating fraud; Direcção-Geral dos Impostos – Direcção de Serviços de Gestão dos Créditos Tributários (DSGCT) [Directorate-General for Taxation – Tax Claims Management Services Directorate], Av. Engo Duarte Pacheco, no 28, 18o andar, 1099-013 Lisbon, tel.: 00351 213834428, fax: 00351 213834972, e-mail: dsgct@dgci.min-financas.pt, for assistance with recovery; Direcção-Geral dos Impostos – Direcção de Serviços de Investigação da Fraude e de Acções Especiais (DSIFAE) [Directorate-General for Taxation – Fraud Investigation Services and Special Activities Directorate], Av. Duque de Ávila, no 71, 1000-139 Lisbon, tel.: 00351 213584800, fax: 00351 213584804, e-mail: dsifae@dgci.min-financas.pt, for the verification and exchange of information and Inspeccção-Geral de Finanças – Centro de Competências para a Área do Controlo da Administração Tributária [Inspectorate-General, Ministry of Finance – Centre of Expertise in the Area of Tax Administration Oversight], Rua Angelina Vidal, no 41, 1199-005 Lisbon, tel.: 00351 218113500, fax: 00351 218162573; e-mail: igfinancas@igf.min-financas.pt and carvalhalcosta@igf.min-financas.pt, with regard to financial oversight of the tax administration.

Declaration in connection with Article 27:

The Portuguese Republic declares, for the purposes of Article 27 of the Agreement, that the central authority competent for judicial assistance requests is the Procuradoria-Geral da República [Office of the Attorney General], Rua da Escola Politécnica, 140, 1250-103 Lisbon.

Declaration in connection with Article 44:

The Portuguese Republic declares, pursuant to and for the purposes of Article 44(3), that until the entry into force of the Agreement, the Agreement will apply to its relations with any other Contracting Party having made the same declaration.

Roemenië, 3 april 2008

Declaration of Romania “for provisional application according to the provisions of Article 44 paragraph 3”.

Slovenië, 21 december 2005

Pursuant to the provision of the Article 44(2) of the Cooperation Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other part, to combat fraud and any other illegal activity to the detriment of their financial interests the Republic of Slovenia declares, in connection with Article 11 of the Agreement, that the competent agency in Slovenia is Budget Supervision Office of the Ministry of Finance of the Republic of Slovenia.

Spanje, 16 november 2007

The procedure provided for in paragraph 2 of the arrangements relating to the Gibraltar authorities in the context of EU and EC instruments and related treaties, agreed between the United Kingdom and Spain on 19 April 2000 and communicated to the Secretary-General of the Council of the European Union, and recourse to the authority of the United Kingdom referred to in paragraph 3, apply to this Cooperation Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other part, to combat fraud and any other illegal activity to the detriment of their financial interests.

Verenigd Koninkrijk, het, 20 januari 2009

Whereas Article 44, paragraph 3 of the Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other part, to counter fraud and all other illegal activities affecting their financial interests provides for provisional application, the United Kingdom of Great Britain and Northern Ireland wishes to avail itself of this provision which will have effect between the United Kingdom of Great Britain and Northern Ireland and the other contracting parties to this Agreement which have made the same declaration.

Zweden, 29 mei 2008

Sweden declares, in accordance with Article 44(3) of the Agreement, that until the Agreement enters into force it may begin to be applied in relations with other States which have made the same declaration.

Zweden, 8 april 2009

The Ministry of Foreign Affairs hereby gives notice that on 12 March 2009 the Swedish Government decided to announce, in accordance with Article 11 of the Agreement, that the relevant central units for requests for administrative assistance under the Agreement are Skatteverket (the Swedish Tax Agency), Solna Strandväg 10, SE 171 94 SOLNA, and Tullverket (the Swedish Customs), Alströmergatan 39, Box 12854, SE 112 98 STOCKHOLM, and, in accordance with Article 27 of the Agreement, that the relevant central authority for requests for legal assistance is Centralmyndigheten, Justitiedepartementet (the Central Authority, Ministry of Justice), SE 103 33 STOCKHOLM.

Zwitserland, 8 januari 2009

Switzerland declares, in accordance with Article 44(3) of the Cooperation Agreement between the Swiss Confederation, of the one part, and the European Community and its Member States, of the other part, to counter fraud and all other illegal activities to the detriment of their financial interests, signed at Luxembourg on 26 October 2004, that, until the entry into force of the said Agreement, Switzerland shall consider itself bound by the Agreement in its relations with any other Contracting Party having made the same declaration. Switzerland would nevertheless point out that only rapid ratification by all EU Member States will allow effective and homogeneous application of the Agreement and will comply in full with the objectives pursued by the Contracting Parties.

F. VOORLOPIGE TOEPASSING

Zie *Trb.* 2004, 332.

De volgende partijen hebben een verklaring als bedoeld in artikel 44, derde lid, afgelegd en passen de Overeenkomst voorlopig toe in de verhouding met Zwitserland.

Partij	Voorlopige toepassing
Polen	8 april 2009
Zweden	8 april 2009
Roemenië	8 april 2009
Bulgarije	8 april 2009
Frankrijk	8 april 2009
Europese Unie	8 april 2009
Duitsland	9 april 2009
Finland	15 april 2009
Verenigd Koninkrijk	20 april 2009
Portugal	19 januari 2010
Koninkrijk der Nederlanden	21 maart 2010

G. INWERKINGTREDING

Zie *Trb.* 2004, 332.

J. VERWIJZINGEN

Zie *Trb.* 2004, 332.

Overige verwijzingen

Titel : Verdrag betreffende de werking van de Europese Unie¹⁾;
Rome, 25 maart 1957
Laatste *Trb.* : *Trb.* 2010, 40

Uitgegeven de *zeventiende* maart 2010.

De Minister van Buitenlandse Zaken,

M. J. M. VERHAGEN

¹⁾ De titel van het Verdrag luidde vóór 1 december 2009: Verdrag tot oprichting van de Europese Gemeenschap.