

No. 27822

**MEXICO
and
CANADA**

Agreement regarding mutual assistance and cooperation between their customs administrations. Signed at Mexico City on 16 March 1990

Authentic texts: Spanish, English and French.

Registered by Mexico on 21 December 1990.

**MEXIQUE
et
CANADA**

Accord concernant l'assistance et la collaboration mutuelles entre leurs administrations douanières. Signé à Mexico le 16 mars 1990

Textes authentiques : espagnol, anglais et français.

Enregistré par le Mexique le 21 décembre 1990.

AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE UNITED
MEXICAN STATES AND THE GOVERNMENT OF CANADA
REGARDING MUTUAL ASSISTANCE AND CO-OPERATION
BETWEEN THEIR CUSTOMS ADMINISTRATIONS

The Government the United Mexican States, and
the Gouvernement of Canada,

CONSIDERING that offences against customs laws
are prejudicial to the economic, fiscal, social and
cultural interests of, as well as detrimental to the
legitimate interests of trade, industry and commerce
within their respective countries,

CONSIDERING the importance of the accurate
assessment of duties and taxes imposed on imported or
exported goods,

CONVINCED that greater co-operation between
their Customs Administrations can make their actions more
effective,

HAVE AGREED as follows:

¹ Came into force on 21 September 1990, following an exchange of notes by which the Parties informed each other of the completion of the procedures required by their national law, in accordance with article XVIII (1).

ARTICLE I

Definitions

For the purpose of this Agreement,

- a) "Customs Administration" means,
in the United Mexican States, the
General Directorate of Customs of the
Secretariat of Revenue and Public
Credit and, in Canada, the Department of
National Revenue, Customs and Excise
and;
- b) "customs laws" means the laws relating
to the importation, exportation,
transshipment and transit of goods across
national boundaries and all other laws
enforced or administered by the
respective Customs Administrations;
- c) "offence" means any violation or
attempted violation of the customs laws.

ARTICLE II

Scope of Agreement

1. Subject to the laws of the respective Parties, the Parties through their Customs Administrations shall, in accordance with the provisions of this Agreement:

- a) assist each other in the prevention, investigation and repression of offences; and
- b) upon request, assist each other by providing information to be used in administering and enforcing the customs laws; and
- c) endeavour to co-operate in the research, development and testing of new systems and procedures, in the training and exchange of personnel, in the harmonization of customs documents and in other matters of common interest.

2. The assistance mentioned in paragraph 1 a) and b) shall be provided for use in all proceedings, whether judicial, administrative or investigative.

3. The Parties may provide assistance pursuant to other agreements, arrangements or practices.

ARTICLE III

Form and Substance of a Request for Assistance

1. Subject to paragraph 3 of this Article, a request shall be made in writing and shall be accompanied by all documents necessary for responding to the request.

2. A request shall include the following information:

- a) the identity of the authority making the request;
- b) the nature of the proceedings in respect of which the request is made;
- c) the object of and the reason for the request;
- d) the names and addresses of the parties to whom the request relates, if known; and,