

No. 29990

**FRANCE
and
MAURITIUS**

Convention on international mutual administrative assistance for the prevention, investigation and suppression of customs offences. Signed at Paris on 5 April 1991

Authentic text: French.

Registered by France on 28 April 1993.

**FRANCE
et
MAURICE**

Convention d'assistance administrative mutuelle internationale en vue de prévenir, rechercher et réprimer les infractions douanières. Signée à Paris le 5 avril 1991

Texte authentique : français.

Enregistrée par la France le 28 avril 1993.

[TRANSLATION — TRADUCTION]

CONVENTION¹ ON INTERNATIONAL MUTUAL ADMINISTRATIVE ASSISTANCE BETWEEN THE GOVERNMENT OF THE FRENCH REPUBLIC AND THE GOVERNMENT OF MAURITIUS FOR THE PREVENTION, INVESTIGATION AND SUPPRESSION OF CUSTOMS OFFENCES

The Government of the French Republic and
The Government of Mauritius,

Considering that offences against customs laws are prejudicial to the economic, fiscal, social and cultural interests of their respective States,

Convinced that action against infringement of customs laws would be made more effective by close cooperation between their customs administrations,

Have agreed as follows:

Article 1

(a) The customs administrations of the Contracting States shall afford each other mutual assistance on the terms set out below for the purpose of preventing, investigating and suppressing offences against the customs laws which they are responsible for applying in their respective States.

(b) The assistance referred to in the preceding paragraph shall not apply to the recovery of customs duties, taxes, levies, fines and other sums on behalf of the other State.

(c) The assistance provided for under this Convention shall be given in accordance with the laws of the requested State and within the limits of the competence of the customs administration of that State.

Article 2

For the purposes of this Convention:

(a) The term “customs laws” means all the statutory and regulatory provisions applied by the customs administrations of the two States with respect to the import, export or transit of goods, whether those provisions refer to customs duties or any other duties and taxes, or to prohibitions, restrictions or other measures of control;

(b) The term “customs administrations” means, in the case of France, the General Directorate of Customs and Excise Duties; in the case of Mauritius, the General Directorate of Customs;

(c) The term “person” means any individual or legal entity.

¹ Came into force on 1 March 1993, i.e., the first day of the third month following the date of the last of the notifications (of 12 June and 1 December 1992) by which the Contracting Parties had informed each other of the completion of the required constitutional procedures, in accordance with article 13 (a).