

No. 23410

**MEXICO
and
FRANCE**

Agreement on mutual assistance through the customs administrations of the two countries, for the prevention, investigation and punishment of customs fraud. Signed at Paris on 14 February 1984

Authentic texts: Spanish and French.

Registered by Mexico on 20 June 1985.

**MEXIQUE
et
FRANCE**

Convention d'assistance mutuelle visant la prévention, la recherche et la répression des fraudes douanières par les administrations douanières des deux pays. Signée à Paris le 14 février 1984

Textes authentiques : espagnol et français.

Enregistrée par le Mexique le 20 juin 1985.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ ON MUTUAL ASSISTANCE BETWEEN THE GOVERNMENT OF THE UNITED MEXICAN STATES AND THE GOVERNMENT OF THE FRENCH REPUBLIC THROUGH THE CUSTOMS ADMINISTRATIONS OF THE TWO COUNTRIES, FOR THE PREVENTION, INVESTIGATION AND PUNISHMENT OF CUSTOMS FRAUD

The Government of the United Mexican States and the Government of the French Republic,

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

Convinced that action against offences against customs laws can be made more effective through co-operation between their customs administrations in all areas within their competence,

Have agreed as follows:

Article I. The Parties agree to assist each other through their customs administrations under the conditions laid down in this Agreement, for the purpose of preventing, investigating and punishing offences against the customs laws.

Article II. For the purposes of this Convention,

(1) "Customs laws" means the legal provisions and regulations relating to the import, export, trans-shipment and transit of goods, whether these provisions refer to customs duties or to duties or taxes of any other kind or to prohibitions, restrictions or other measures of control;

(2) "Customs administrations" means in Mexico, the General Customs Directorate in the Department of Finance and Public Credit, and in France, the General Directorate of Customs and Excise Duties in the Ministry of Economy, Finance and Budget.

Article III. At the express request of the customs administration of the other State, each customs administration shall keep special watch, within the framework of its legislation and in conformity with its administrative practices, over:

- (a) The movements and, more particularly, the entry into and departure from its territory of persons whom the requesting State suspects of being or knows to be professionally or habitually involved in activities contrary to the customs laws;
- (b) Suspicious movements of goods which the requesting State had indicated as being intended for large-scale traffic into its territory in violation of its customs laws;

¹ Came into force on 1 May 1985, i.e., the first day of the third month following the date of the last of the notifications by which the Contracting Parties had informed each other of the completion of the required constitutional procedures, in accordance with article XIII (1).

- (c) Places where goods are stored in unusual quantities and which the requesting State has reason to believe are intended for illegal imports into its territory;
- (d) Vehicles, ships, aircraft or other means of transport which the requesting State has reason to believe may be used for smuggling in its territory.

Article IV. (1) The customs administrations of the two States shall communicate to each other:

- (a) Voluntarily and immediately all information which they might have on the subject of:
 - Actual or planned illegal operations which are or seem to be of a fraudulent nature in respect of the customs laws of the other State;
 - New means or methods for committing customs fraud;
 - Categories of goods recognized as being the subject of fraudulent import, export or transit traffic;
 - Individuals, vehicles, vessels, aircraft or other means of transport where there is reason to believe that they are or could be involved in smuggling.

If dictated by the urgency of the situation, the necessary communications may be made by telex, but they must be confirmed in writing;

- (b) Upon written request, and as speedily as possible:
 - All information which it was possible to obtain from declarations and other customs documents in their possession, relating to trade in goods may affect either requesting State and in connection with which the State has reason to believe that customs fraud is involved;
 - Duly certified or authenticated copies of such documents.

The requests submitted must include the following particulars:

- (aa) The authority which submitted the request;
 - (bb) Nature of the proceedings under way;
 - (cc) Object of and reason for the request;
 - (dd) Names and addresses (identification card numbers in the case of individuals) of the parties involved in the proceedings;
 - (ee) Summary of the case and of the legal considerations involved;
- (c) For purposes of providing mutual assistance in drug control, the customs administration of each State shall, within the limits of its competence as conferred upon it by national law, communicate in every way possible to the administration of the other State, without any need for a request to be submitted, any information related to offences committed against the customs laws of the other State. The information shall be communicated to the officials appointed for this purpose by each customs administration and a list of these officials shall be communicated to the customs administration of the other State.

(2) The customs administrations of the two States shall take the necessary steps to ensure that the officials in their administrations, who are exclusively or mainly responsible for investigating customs fraud, are in personal and direct contact with each other for the purposes of exchanging information in order to prevent, investigate or punish offences against the customs laws of their respective States.

Article V. (1) In order to facilitate the punishment of offences against customs laws in their respective States, each customs administration shall, at the re-

quest of the other customs administration, institute inquiries or investigations, interrogate suspects, examine witnesses and notify the requesting administration of its findings.

(2) Such investigations shall be conducted in accordance with the rules specified by the law of the requested State.

Article VI. (1) At the request of the courts or authorities of one State to which offences against customs laws have been referred, the customs administration of the other State may authorize its officials to appear as witnesses or as experts before such courts or authorities. These officials shall give testimony as to findings made in the performance of their duties and, subject to the prior consent of the courts, within the limits defined by the authorization. The request to appear shall clearly specify the capacity in which the official will be questioned.

(2) The cost incurred of implementing this article shall be borne by the requesting Government.

Article VII. (1) The customs administrations of the two States shall take into account in their records, reports and evidence and during court procedures and investigations, information received and documents produced under the conditions set forth in this Agreement.

(2) The probative value of such information and documents, and the use made of them in court shall depend on the national law.

Article VIII. The customs administrations of the two States shall not be required to extend the assistance provided for in this Agreement, if such assistance is likely to adversely affect public order or other vital interests of their States, or would involve the disclosure of an industrial, trade or professional secret.

Article IX. (1) No request for assistance may be made if the customs administration of the requesting State would be unable, in the reverse situation, to offer the kind of assistance it is requesting.

(2) Reasons must be given for any refusal of assistance. The requested party shall immediately inform the requesting party, which may propose alternatives.

Article X. (1) The information, communications and documents obtained may be used only for the purposes of this Agreement. They may not be transmitted to persons other than those who are called upon to use them for these purposes, except where the authority which has provided them has given its express consent, and insofar as such communication is not contrary to the internal regulations of the authority which received them.

(2) The requests, information, expert testimony and other communications available to the customs administration of one State in implementation of this Agreement, shall enjoy the protection accorded by the national law of that State to documents or information of the same nature.

Article XI. The scope of this Convention shall comprise on the one hand, the customs territory of Mexico, and on the other hand, the customs territory defined by article 1 of the French Customs Code.

Article XII. The procedures for applying this Agreement shall be arranged jointly by the customs administrations of the two States.

Article XIII. (1) Each Contracting Party shall notify the other when it has completed the procedures provided for by its Constitution for the entry into force of this Agreement. This Agreement shall begin to take effect on the first day of the third month after the date of the last such notification.

(2) This Agreement is concluded for an indefinite period. Either of the Contracting Parties may denounce it at any time by so notifying the other Contracting Party in writing through the diplomatic channel. The denunciation shall take effect six months after the date of the notification.

DONE at Paris on 14 February 1984, in duplicate, in the Spanish and French languages, both texts being equally authentic.

For the Government
of the United Mexican States:

[Signed]

Lic. JAVIER GARDUÑO PÉREZ
Director-General of Customs

For the Government
of the French Republic:

[Signed]

JEAN-PAUL ANGLES
Minister Plenipotentiary
Director for French Nationals Abroad
and Aliens in France
