

No. 25970

**FRANCE
and
COMOROS**

**Convention on mutual administrative assistance for the prevention, investigation and suppression of customs offences.
Signed at Paris on 29 April 1987**

Authentic text: French.

Registered by France on 6 June 1988.

**FRANCE
et
COMORES**

**Convention d'assistance administrative mutuelle sur la prévention, la recherche et la répression des fraudes douanières.
Signée à Paris le 29 avril 1987**

Texte authentique : français.

Enregistrée par la France le 6 juin 1988.

[TRANSLATION — TRADUCTION]

CONVENTION¹ BETWEEN THE GOVERNMENT OF THE FRENCH REPUBLIC AND THE ISLAMIC FEDERAL REPUBLIC OF THE COMOROS ON MUTUAL ADMINISTRATIVE ASSISTANCE FOR THE PREVENTION, INVESTIGATION AND SUPPRESSION OF CUSTOMS OFFENCES

The Government of the French Republic and
The Government of the Islamic Federal Republic of the Comoros,
Considering that offences against customs laws are prejudicial to the economic, fiscal, social and cultural interests of their respective States,
Convinced that action against infringements of customs laws would be made more effective by cooperation between their customs administrations,
Have agreed as follows:

Article 1

For the purposes of this Convention:

1. The term “customs laws” means the statutory or regulatory provisions applied by the customs administrations of both States to the importation, exportation or transit of goods, whether those provisions relate to customs duties or any other duties and taxes, or prohibitions, restrictions or controls.
2. The term “person” means any individual or legal entity.
3. The term “customs administrations” means:
 - In the case of France, the Directorate-General of Customs and Indirect Duties, Ministry of the Economy, Finance and Privatization;
 - In the case of the Comoros, the Directorate-General of Customs, Ministry of Finance.

Article 2

1. The customs administrations of the Contracting States shall afford each other mutual assistance on the terms set out in this Convention to prevent, investigate and suppress offences against the customs laws which they are responsible for applying and to oppose attempts to violate those laws.
2. The assistance referred to in paragraph 1 does not apply to the recovery of customs duties, taxes, levies, fines and other sums on behalf of the other State.
3. 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.

¹ Came into force on 1 May 1988, i.e., the first day of the third month following the date of the last of the notifications by which the Parties had informed each other of the completion of the required constitutional procedures, in accordance with article 11 (1).

Article 3

The administrations of the two States shall communicate to each other:

(a) Spontaneously and without delay, any available information regarding:

- Irregular operations, proven or planned, which are or are suspected of being contrary to their customs laws;
- New means or methods of committing customs offences;
- Categories of goods known to be the subject of illicit importation, exportation or transit;
- Persons likely to commit offences, and vehicles, vessels or aircraft likely to be used to commit offences.

(b) On written request and as promptly as possible:

1. Any information taken from customs documents concerning the exchange of goods between the two countries that might infringe on the customs laws of the requesting State, where necessary in the form of duly certified or legalized copies of the said documents;
2. Any information which might be used to detect false declarations, in particular as regards the value, nature and origin of goods.

Article 4

At the express request of one of the two customs administrations, the other administration shall maintain special surveillance, within the scope of its legislation and in accordance with its administrative practices, over the following:

- (a) The movements, particularly the entry into and exit from its territory, of persons likely or known to be habitually or professionally engaged in activities contrary to customs laws;
- (b) Suspicious movements of goods reported by the requesting State as constituting a large volume of traffic bound for that State in violation of customs laws;
- (c) Places where an unusual quantity of goods has been stockpiled and the requesting State has reason to believe they are intended to be imported illicitly into its territory;
- (d) Vehicles, vessels or aircraft which the requesting State has reason to believe may be used to commit customs offences on its territory.

Article 5

The customs administrations of the two States may use as evidence, in their minutes, reports and testimonies, and during proceedings and prosecutions before the courts, information received or documents produced under the conditions provided for by this Convention.

Article 6

1. The customs administrations of the two States shall arrange for the officials of their services responsible for the investigation of customs offences to maintain direct personal contact with a view to exchanging information to prevent, investigate or suppress offences against the customs laws of their respective States.

2. A list of officials, specially appointed by each customs administration to receive such information, shall be furnished to the customs administration of the other State.

Article 7

1. The customs administrations of the two States are not required to give the assistance provided for under this Convention if such assistance is likely to jeopardize their sovereignty, security, public order or other vital interests of their States, or involves a violation of any industrial, trade or professional secrets.

2. Any refusal of assistance must be substantiated. The State to which the request is made shall inform the requesting State without delay; it may propose alternative procedures.

Article 8

1. The information, communications and documents obtained may be used only for the purposes of this Convention. They may not be communicated to persons other than those authorized to use them for such purposes unless the authority supplying them has expressly consented thereto.

2. The information, documents and other communications obtained by virtue of this Convention shall enjoy the same protection as that afforded by the national laws of the receiving country to the information, documents and other similar data obtained in that country.

Article 9

The terms and conditions for the implementation of this Convention shall be jointly determined by the administrations of both States.

Article 10

The field of application of this Convention shall extend to the customs territory as defined in the laws of each of the two States.

Article 11

1. Each of the Contracting States shall notify the other of completion of the procedures required under its Constitution for this Convention to come into force, which shall take effect on the first day of the third month following the date of the last of these notifications.

2. This Convention may be denounced by either State at any time by written notice sent through the diplomatic channel to the other Contracting State. The denunciation shall take effect six months after the date of such notice.

DONE at Paris, on 29 April 1987.

For the Government
of the French Republic:

[BERNARD DE MONTFERRAND]

For the Government
of the Islamic Federal Republic
of the Comoros:

[SAÏD AHMED SAÏD ALI]