

No. 27822

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**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.*

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**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.*

AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE UNITED  
MEXICAN STATES AND THE GOVERNMENT OF CANADA  
REGARDING MUTUAL ASSISTANCE AND CO-OPERATION  
BETWEEN THEIR CUSTOMS ADMINISTRATIONS

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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:

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<sup>1</sup> 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,

- e) a brief description of the subject of the request and the legal issues involved.

3. Urgent requests may be made by telecommunications, but oral requests shall, upon request, be confirmed in writing without delay.

#### ARTICLE IV

#### Surveillance of Conveyances and other Means of Transport, Goods and Persons

The Customs Administration of one Party, upon the request of the Customs Administration of the other Party, shall, to the extent of its ability, exercise special surveillance over:

- a) persons known to be, or suspected by the requesting Party of being engaged in the commission of an offence;
- b) goods designated by the requesting Party as being the object of an extensive clandestine trade of which it is the country of destination;

- c) places where unusual quantities of goods have been stored that are suspected of being used for the purpose of a trade that is in violation of the customs laws of the other contracting Party; and
- d) means of transport suspected of being used to carry out offences within the territory of the requesting Party.

#### ARTICLE V

##### Importation of Prohibited Goods

The Customs Administrations of the two Parties shall communicate to each other, as appropriate, lists of goods the importation of which is prohibited in their respective territory.

#### ARTICLE VI

##### Exchange of Information

The Customs Administration of the Parties shall communicate to each other,

- a) on their own initiative and without delay, any available information relating to:
- i) activities that may result in the commission of an offence that could involve substantial damage to the economy, public health, public security, or any other matter of vital interest to the other Party;
  - ii) enforcement actions that might be useful to suppress offences and, in particular, special means of combatting offences;
  - iii) new methods used in committing offences;
  - iv) observations and findings resulting from the successful application of new enforcement aids and techniques;
  - v) techniques and improved methods for processing travellers and cargo;



- vi) new means or methods used to take action against customs offences.
- b) upon request and without delay, information relating to:
  - i) activities that may result in the commission of an offence in the territory of the other Party;
  - ii) whether goods exported from the territory of one Party have been lawfully imported into the territory of the other Party and the customs procedure used for clearing the goods;
  - iii) the movement of goods, vessels, vehicles, and aircraft between the territories of the Parties.

#### ARTICLE VII

#### Suppression of Illicit Traffic in Narcotics and Psychotropic Substances

The Customs Administrations of the two Parties,  
for the purpose of aiding, within the scope of their

respective mandates in the suppression of illicit traffic in narcotics and psychotropic substances, will communicate with each other to the extent possible, on their own initiative and without delay, all information regarding possible violations of the customs laws of the other Party.

#### ARTICLE VIII

##### Obligation to Observe Confidentiality

1. Inquiries, information, documents and other communications received by the Customs Administration of either Party under this Agreement shall be treated as confidential and shall be granted the protection from disclosure provided under the law of the receiving Party with regard to such information.
2. Information, documents and other communications made available under this Agreement shall not be used for purposes other than those specified in this Agreement, except with the written consent of the Customs Administration providing the information, documents and other communications.

## ARTICLE IX

Response to Requests

1. The Customs Administration of the assisting Party shall carry out all official measures necessary to respond to the request, and shall endeavour to seek any legal action necessary to carry out the request.

2. The Customs Administration of either Party shall, upon the request of the Customs Administration of the other Party, conduct any necessary investigation, including the interviewing of persons suspected of having committed an offence, as well as of experts and witnesses.

3. The Customs Administration of either Party shall, upon the request of the Customs Administration of the other Party, attempt to gather and verify information and make inspections relating to matters referred to in Article II 1. a) and b).

4. The Customs Administration of the assisting Party shall comply with a request to follow a certain procedure in responding to a request, unless that procedure would conflict with the policy or normal practice of the assisting Party, in which event,

compliance with such a request shall be within the discretion of the assisting Party.

5. The Customs Administration of the assisting Party shall, when possible, comply with a request that a representative of the requesting Party be present when a requested action is carried out.

6. The Customs Administration of the requesting Party shall, if it so requests, be advised of the time and place of the action to be taken in response to its request.

7. Where the Customs Administration of the receiving Party cannot comply with a request, it shall promptly notify the Customs Administration of the requesting Party of that fact and the reasons therefor, and shall inform the Customs Administration of the requesting Party of any information that might be helpful in pursuing the matter further.

8. Where the Customs Administration of the receiving Party is not the appropriate agency to respond to a request, it shall transmit the request to the appropriate agency, and shall notify the Customs Administration of the requesting Party of its action.

## ARTICLE X

Documents and other Materials

1. Original documents shall be provided only in cases where copies would be insufficient.
2. Original documents and other materials that have been provided to a Party shall be returned at the earliest opportunity.

## ARTICLE XI

Witnesses

1. The Customs Administration of one Party may authorize its employees, upon the request of the Customs Administration of the other Party, to appear as witnesses or experts in judicial or administrative proceedings in the territory of the other Party and to produce such files, documents or other materials, or authenticated copies thereof, as may be considered essential for the proceedings.
2. When appearing in judicial or administrative proceedings in the circumstances of paragraph 1, witnesses

or experts will be afforded the full protection of the law of the requesting Party pertaining to testimony of a privileged or confidential nature which may be protected from disclosure under that law.

## ARTICLE XII

### Exemption from the Obligation to Provide Assistance

1. Where the Customs Administration whose assistance is requested is of the view that compliance with a request is likely to be detrimental to its national sovereignty or security, public policy or other important interests of its country, it may decline to provide assistance in whole or in part, or may stipulate that its provision of assistance shall be dependent upon the fulfillment of certain conditions or requirements.

2. Where a request is made for assistance that the requesting Customs Administration itself would be unable to provide, the requesting Customs Administration shall draw attention to this fact in its request. Compliance with such a request shall be within the discretion of the Customs Administration whose assistance is requested.

## ARTICLE XIII

Costs

The assisting Customs Administration shall be reimbursed for expenditures incurred in responding to a request under this Agreement, for witnesses, the fees of experts and the cost of obtaining the services of interpreters and translators who are not Government employees.

## ARTICLE XIV

Exchange of Personnel

The Customs Administrations of the Parties may exchange personnel, when mutually beneficial, for the purpose of advancing their understanding of each other's procedures and techniques.

## ARTICLE XV

Harmonization of Documentation

The Customs Administrations of the Parties may, in order to maximize the benefits to be derived from their

co-operative efforts, endeavour to harmonize their documents, except in cases where the Parties agree that harmonization would be unduly disruptive.

#### ARTICLE XVI

##### Channel of Communication and Implementation of the Agreement

1. Information relating to all matters under this Agreement shall be communicated between officials designated by the Under-Secretary of Revenue of the Secretariat of Finance and Public Credit for the United Mexican States and by the Deputy Minister of National Revenue for Customs and Excise for Canada.
2. The Under-Secretary of Revenue of the Secretariat of Finance and Public Credit for the United Mexican States, and the Deputy Minister of National Revenue for Customs and Excise for Canada, shall issue any administrative directives necessary for implementation of this Agreement.
3. The Parties shall endeavour by mutual accord to resolve any problems or doubts arising from the interpretation or application of this Agreement.



## ARTICLE XVII

Territorial Scope of Application

This Agreement shall apply, on one hand, to the territory to which the Customs laws of the United Mexican States apply and, on the other hand, to the territory to which the Canadian Customs laws apply,

## ARTICLE XVIII

Entry into Force, Review and Termination

1. This Agreement shall enter into force following an exchange of diplomatic notes in which the Parties notify each other of the completion of any procedures required by their national law for giving effect to this Agreement.

2. The Parties agree to meet in order to review this Agreement at the end of three years from the date of its entry into force, unless they notify one another in writing that no review is necessary.

3. This Agreement may be terminated by either Party on six months' notice in writing through diplomatic channels to the other Party.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE at Mexico City this 16th day of March 1990, in two originals, each in the Spanish, English and French languages, the texts in each of the three languages having equal authenticity.

For the Government  
of the United Mexican States:

[Signed]<sup>1</sup>

For the Government  
of Canada:

[Signed]<sup>2</sup>

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<sup>1</sup> Signed by Pedro Aspe Armella — Signé par Pedro Aspe Armella.

<sup>2</sup> Signed by David J. S. Winfield — Signé par David J. S. Winfield.