

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).

Article 3

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

(a) Spontaneously and without delay, all the information they may have regarding:

- Actual or planned irregular operations which are or seem to be of a fraudulent nature in respect of their customs laws;
- New means or methods of committing customs fraud;
- Categories of goods known to be the subject of fraudulent import, export or transit traffic;
- Persons likely to be involved in, and vehicles, vessels and aircraft likely to be used for the commission of customs fraud;

(b) Upon written request and as quickly as possible:

(1) All information obtained from customs documents relating to trade in goods between the two States that is or might be the subject of traffic that is fraudulent according to the customs laws of the requesting State;

(2) And where necessary, duly certified or authenticated copies of such documents.

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 and, more particularly, the entry into and departure from its territory, of persons suspected or known to be habitually or professionally involved 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 its customs laws;

(c) Places where goods are stored in unusual quantities, when the requesting State has reason to believe that such goods are intended for illegal export to its territory;

(d) Vehicles, ships or aircraft which the requesting State has reason to believe may be used to commit customs fraud in 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 and documents produced under the conditions provided for by this Convention.

Article 6

(a) The customs administrations of the two States shall arrange for the officials of their services responsible for the investigation of customs fraud 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.

(b) A list of officials specially appointed by each customs administration to receive and communicate such information shall be furnished to the customs administration of the other State.

Article 7

(a) At the request of the courts or authorities of one of the States 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, within the limits defined by the authorization of their administration, give testimony as to findings made by them in the performance of their duties.

(b) The request to appear shall specify clearly the matter on which, and the capacity in which, the official will be questioned.

Article 8

The two States shall renounce any claim to the reimbursement of costs stemming from the implementation of this Convention, with the exception of expenses incurred in connection with the implementation of article 7, which shall be borne by the requesting Party.

Article 9

(a) The customs administrations of the two States shall not be required to extend the assistance provided for in this Convention if such assistance is likely to have an adverse effect on the national sovereignty, public security, public order or other vital interests of their State or would involve the disclosure of an industrial, trade or professional secret.

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

However, such a request may be made provided that fact is indicated by the requesting State in its statement. The requested customs administration shall have full discretion to take action thereon without prejudice to the principle of reciprocity.

(c) Reasons must be given for any refusal of assistance.

Article 10

(a) The information, communications and documents obtained may be used only for the purposes of this Convention. They may not be transmitted to persons other than those who are called upon to use them for these purposes unless the authority which has provided them has given its express consent.

(b) The requests, information, documents and other communications obtained by the customs administration of one State in implementation of this Convention shall enjoy the same protection as that afforded by the national laws of that State to information, documents and other information of the same nature.

Article 11

The procedures for the implementation of this Convention shall be determined jointly by the customs administrations of the two States.

Article 12

The scope of this Convention shall comprise the customs territory defined by the customs laws of each of the two States.

Article 13

(a) Each Contracting State shall notify the other when it has completed the procedures required under its Constitution for the entry into force of this Convention. The Convention shall take effect on the first day of the third month after the date of the last such notification.

(b) This Convention is concluded for an indefinite period. Either of the two States may denounce it at any time by so notifying the other Contracting State in writing through the diplomatic channel. The denunciation shall take effect six months after the date of such notification.

DONE at Paris on 5 April 1991 in duplicate.

For the Government
of the French Republic:

[JEAN-DOMINIQUE COMOLLI]

For the Government
of Mauritius:

[EDDY E. CHANGKYÉ]
