

- (c) the term "Customs fraud" means a Customs offence by which a person deceives the Customs and thus evades, wholly or partly, the payment of import or export duties and taxes or the application of prohibitions or restrictions laid down by Customs law or obtains any advantage contrary to Customs law;
- (d) the term "smuggling" means Customs fraud consisting in the movement of goods across a Customs frontier in any clandestine manner;
- (e) the term "import or export duties and taxes" means Customs duties and all other duties, taxes, fees or other charges which are collected on or in connexion with the importation or exportation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered;
- (f) the term "person" means both natural and legal persons, unless the context otherwise requires;
- (g) the term "the Council" means the organization set up by the Convention establishing a Customs Co-operation Council, done at Brussels on 15 December 1950;
- (h) the term "Permanent Technical Committee" means the Permanent Technical Committee of the Council;
- (ij) the term "ratification" means ratification, acceptance or approval.

CHAPTER II

Scope of the Convention

Article 2

1. The Contracting Parties bound by one or more Annexes to this Convention