



**INTERNATIONAL CONVENTION  
on mutual administrative assistance  
for the prevention, investigation  
and repression  
of Customs offences**

*Preamble*

The CONTRACTING PARTIES to the present Convention, established under the auspices of the Customs Co-operation Council,

Considering that offences against Customs law are prejudicial to the economic, social and fiscal interests of States and to the legitimate interests of trade,

Considering that action against Customs offences can be rendered more effective by co-operation between Customs administrations, and that such co-operation is one of the aims of the Convention establishing a Customs Co-operation Council,

Have agreed as follows :

**CHAPTER I**

*Definitions*

**Article 1**

For the purposes of this Convention :

- (a) the term " Customs law " means all the statutory or regulatory provisions enforced or administered by the Customs administrations concerning the importation, exportation or transit of goods;
- (b) the term " Customs offence " means any breach, or attempted breach, of Customs law;