

PART I GENERAL PROVISIONS**ARTICLE 1****OBLIGATION TO GRANT MUTUAL ASSISTANCE**

1. The Contracting Parties shall, in accordance with this Treaty, grant each other the widest measure of mutual assistance in criminal matters.
2. Mutual assistance for the purpose of paragraph 1 shall be any assistance given by the Requested State in respect of investigations, inquiries, trials or other proceedings in the Requesting State in a criminal matter, irrespective of whether the assistance is sought or to be provided by a court or some other authority.

ARTICLE 2**DEFINITIONS**

1. (a) For the purposes of this Treaty, criminal matters mean, for India, investigations, inquiries, trials or other proceedings relating to an offence created by a law of Parliament or by the legislature of a state and, for Canada, investigations or proceedings relating to any offence created by a law of Parliament or by the legislature of a province. This shall include any offence relating to aiding and abetting, conspiracy or the funding of criminal activity.
- (b) Criminal matters shall also include investigations or proceedings relating to offences concerning taxation, duties, customs and international transfer of capital or payments.
- (c) Assistance shall include:
 - (i) measures to locate, restrain, forfeit or confiscate the proceeds of crime;
 - (ii) taking of evidence and obtaining of statements of persons;