

Revenue, Customs and Excise and, in the United Mexican States, the General Directorate of Customs of the Secretariat of Revenue and Public Credit;

- 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