

**TREATY BETWEEN CANADA AND THE REPUBLIC OF PORTUGAL
ON MUTUAL ASSISTANCE IN CRIMINAL MATTERS**

CANADA AND THE REPUBLIC OF PORTUGAL,

DESIRING to improve the effectiveness of both countries in the investigation, prosecution and suppression of crime through cooperation and mutual assistance in criminal matters,

HAVE AGREED as follows:

PART I - GENERAL PROVISIONS

ARTICLE 1

Scope of Assistance

1. The Contracting States 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 or proceedings in the Requesting State in a criminal matter.
3. Criminal matters for the purpose of paragraph 1 mean, for Portugal, investigations or proceedings in respect of any offence within the jurisdiction of its judicial authorities at the time when assistance is requested and, for Canada, investigations or proceedings in respect of any offence created by a law of Parliament or by the legislature of a province.
4. In relation to fiscal offences, assistance may also be given if the acts or omissions constituting the offence amount to an offence of the same nature under the law of the Requested State. Assistance may not be refused on the grounds that the law of the Requested State does not impose the same kind of tax or duty or does not contain a tax, duty, customs or exchange regulation of the same kind as the law of the Requesting State.
5. For the purpose of paragraph 4, in determining whether an offence is an offence under the laws of both Contracting States it shall not matter whether the laws of the Contracting States place the acts or omissions constituting the offence within the same category of offence or denominate the offence by the same terminology.
6. Assistance shall include:
 - a. providing information and objects;
 - b. locating or identifying persons and objects;
 - c. examining sites;
 - d. serving documents;
 - e. taking statements and testimony of persons and obtaining other evidence;