

- (a) assist each other in the prevention, investigation and repression of offences;
- (b) upon request, assist each other by providing information to be used in administering and enforcing the customs laws; and
- (c) endeavour to co-operate in the research, development and testing of new systems and procedures, in exchanging personnel, in harmonizing documentation, in coordinating border facilities, and in other matters that may from time to time require their joint efforts.

2. The assistance mentioned in paragraphs 1(a) and (b) shall be provided for use in all proceedings, whether judicial, administrative or investigative, including, in the United States of America, proceedings relating to "liquidated damages", which are specific sums of money stipulated as the amount to be recovered by its Customs Administration in the event of the breach of performance of an obligation insured by a bond given pursuant to its Customs laws.

3. No provision in this Agreement shall be interpreted in a manner that would restrict practices relating to mutual assistance and co-operation that are already in effect between the two Parties.

ARTICLE 3

Obligation to Observe Confidentiality

1. Inquiries, information, documents and other communications received by the Customs Administration of either party under this Agreement shall be treated as confidential and shall be granted the protection from disclosure provided under the law of the receiving Party with regard to such information.

2. Information, documents and other communications made available under this Agreement shall not be used for purposes other than those specified in this Agreement, except with the written consent of the Customs Administration providing the information, documents and other communications.

ARTICLE 4

Exemption from the Obligation to Provide Assistance

1. Where the Customs Administration whose assistance is requested is of the opinion that compliance with a request is likely to be detrimental to its national sovereignty or security, public policy or other important interests of its country, it may decline to provide its assistance in whole or in part, or may stipulate that its provision of assistance shall be dependent upon the fulfillment of certain conditions or requirements.