

CANADA

**AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE
GOVERNMENT OF THE REPUBLIC OF KOREA FOR MUTUAL
ASSISTANCE CONCERNING CUSTOMS CO-OPERATION**

The Government of Canada and the Government of the Republic of Korea,

CONSIDERING that offences against customs laws are prejudicial to the economic, fiscal, social and cultural interests of, as well as detrimental to the legitimate interests of trade, industry and commerce within their respective countries,

CONSIDERING the importance of the accurate assessment of duties and taxes imposed on imported or exported goods,

CONVINCED that greater co-operation between their Customs Administrations can make their actions, including those in the area of customs offences, more effective,

HAVING REGARD to the Recommendation of the Customs Co-operation Council on Mutual Administrative Assistance of December 5, 1953,

HAVE AGREED as follows:

ARTICLE 1

Definitions

For the purpose of this Agreement,

- (a) "Customs Administration" means in Canada, the Department of National Revenue (Customs and Excise), and, in the Republic of Korea, the Office of Customs Administration;
- (b) "customs laws" means the laws and regulations relating to the importation, exportation and transportation of goods across national boundaries, and all other laws and regulations enforced or administered by the respective Customs Administrations; and
- (c) "offence" means any violation or attempted violation of customs laws.

ARTICLE 2

Scope of Agreement

1. Subject to the laws of the respective Contracting Parties, the Contracting Parties through their Customs Administrations shall, in accordance with the provisions of this Agreement,