

Section II : Customs fraud other than smuggling

11. Notifications under this Section shall provide information concerning :

- (a) persons finally convicted of Customs fraud other than smuggling;
- (b) where appropriate, persons suspected of such fraud, even though legal proceedings have not been completed,

it being understood that when Contracting Parties refrain from notifying the names and descriptions of the persons involved because such notification is prohibited by their national law, they shall nevertheless make a notification containing as many as possible of the items listed in this Section.

In principle, the information notified shall be limited to offences which have resulted in or could lead to imprisonment or a fine exceeding the equivalent of US\$2,000.

12. The information to be furnished shall, so far as possible, include the following :

- (a) Name (or firm name) and address
- (b) Names and identifying data of principal officers of the firm against which legal action has been taken
- (c) Kind of goods
- (d) Country of origin
- (e) Related multi-national company
- (f) Name and address of seller
- (g) Name and address of shipper
- (h) Names and addresses of other parties involved (buying or selling agents, other middlemen, etc.)
- (ij) Port(s) or place(s) at which goods were exported
- (k) Brief particulars of offence and circumstances which led to its detection
- (l) Amount of penalty and loss of revenue, if any
- (m) Other observations, including (if available) any previous convictions recorded
- (n) Contracting Party furnishing the information (including reference number).