

AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE
GOVERNMENT OF THE FEDERAL REPUBLIC OF GERMANY REGARD-
ING MUTUAL ASSISTANCE AND CO-OPERATION BETWEEN THEIR
CUSTOMS ADMINISTRATIONS

Canada and the Federal Republic of Germany,

CONSIDERING that offences against customs laws are prejudicial to their economic, fiscal, commercial, social and cultural interests,

ANXIOUS to ensure the correct collection of customs duties and other export and import levies and the observance of customs laws,

CONVINCED that the enforcement of customs laws and action against the afore-
said offences can be made more effective by co-operation between their Customs
Administrations,

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

HAVE AGREED as follows:

ARTICLE 1

Definitions

For the purposes of this Agreement,

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

ARTICLE 2

Scope of the Agreement

1. The Contracting Parties agree to assist each other through their Customs Administrations, in accordance with the provisions of this Agreement and subject to the laws of the assisting Contracting Party,