

- in relation to France, offences within the jurisdiction of courts ruling in penal matters;

2. "competent authorities" means the authorities which have presented a request for mutual assistance, whether emanating from a judicial authority or endorsed by the Attorney General of Canada or of a province or one of their agents.

### Article 3

#### TRANSMISSION OF REQUESTS

Requests for mutual assistance shall be sent by the Department of Justice of the requesting State to the Department of Justice of the requested State, and responses thereto shall be transmitted through the same channel.

### Article 4

#### REASONS FOR REFUSAL

Assistance may be refused:

1. if the request concerns an offence which the requested State considers a political offence, an offence connected with a political offence, or an offence relating to income or other taxes, customs or exchange;

2. if the requested State considers that the execution of the request is likely to prejudice its sovereignty, security, "ordre public" or other of its essential interests;