

THE GOVERNMENT OF CANADA and THE EUROPEAN COMMUNITY, hereafter referred to as "the Contracting Parties",

BUILDING on the privileged relationship established by the Framework Agreement for commercial and economic cooperation between Canada and the European Communities, signed at Ottawa on 6 July 1976,⁽¹⁾

TAKING ACCOUNT of the declaration of 22 November 1990 on Canada-EC relations,

RECOGNIZING the Joint Declaration on Canada-European Union relations signed at Ottawa on 17 December 1996,

CONSIDERING that breaches of customs legislation are prejudicial to their economic, fiscal, social, cultural and commercial interests,

BELIEVING that there should be an undertaking to develop customs cooperation of the widest possible scope in matters including, but not limited to, simplification and harmonization of customs procedures,

CONSIDERING the importance of accurate assessment of customs duties and taxes collected at importation or exportation and of ensuring proper enforcement of measures of prohibition, restriction and control,

(1) Canada Treaty Series 1976/35