

RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL*
CONCERNING BILATERAL AGREEMENTS
ON MUTUAL ADMINISTRATIVE ASSISTANCE

THE CUSTOMS CO-OPERATION COUNCIL,

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

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

RECOGNIZING the need for international co-operation in matters related to the application and enforcement of their Customs laws,

CONVINCED that action against Customs offences can be made more effective by close co-operation between their Customs Administrations based on clear legal provisions,

HAVING REGARD TO the relevant instruments of the Customs Co-operation Council, in particular the Recommendation on mutual administrative assistance of 5 December 1953, and Article 11 of the international Convention on mutual administrative assistance for the prevention, investigation and repression of Customs offences (Nairobi, 9 June 1977),

HAVING REGARD ALSO TO international Conventions containing prohibitions, restrictions and special measures of control in respect of specific goods,

RECOMMENDS that Members of the Council and members of the United Nations Organization or its specialized agencies, and Customs or Economic Unions should :

1. **conclude bilateral agreements on mutual administrative assistance for the proper application of Customs law, and for the prevention, investigation and combating of Customs offences,**
2. **use the Customs Co-operation Council's Model Bilateral Agreement as a basis for the negotiation of any such Agreement,**
3. **use the Customs Co-operation Council as an intermediary, as necessary, for the conclusion of any such Agreement,**

REQUESTS Members of the Council and members of the United Nations Organization or its specialized agencies, and Customs or Economic Unions which accept this Recommendation to notify the Secretary General of their acceptance, and of the date from which they will apply the Recommendation and the conditions of its application. The Secretary General will transmit this information to the Customs administrations of all Members. He will also transmit it to any Customs administrations of non-Members and any Customs or Economic Unions which have accepted this Recommendation.

* Customs Co-operation Council (CCC) is the official name of the World Customs Organization (WCO).