

RECOMMENDATION OF THE COUNCIL
ON MUTUAL ADMINISTRATIVE ASSISTANCE
(5th DECEMBER 1953)

THE CUSTOMS CO-OPERATION COUNCIL,

CONSIDERING that offences against Customs laws, particularly smuggling, are prejudicial to Members' economic and fiscal interests and to the legitimate interests of trade and that they can be more effectively combated by co-operation between Customs Administrations,

RECOMMENDS Members, subject to Article IV of the Convention establishing a Customs Co-operation Council, to adopt the following measures of co-operation between their Customs Administrations for the prevention, investigation and repression of offences against Customs laws (*):

1. Members shall so far as practicable correlate the office hours and functions of corresponding Customs offices situated on their common frontiers.
2. At the special request of the Customs Administration of a Member, the Customs Administration of another Member shall maintain, as far as possible, special watch on:
 - (a) particular consignments of goods stated by the requesting Member to be involved in important fraudulent traffic towards that Member's territory;
 - (b) the entry into and exit from its territory of any person known to be guilty of smuggling;
 - (c) vehicles, ships or aircraft suspected to be used for smuggling.

* While not wishing to enunciate, at the present time, a precise definition of offences against Customs laws, the Council is of the opinion that, for the application of the Recommendation, the following might, inter alia, be regarded as such, insofar as they concern Customs Administrations:

- (a) Smuggling and other evasions of duties and taxes charged on importation or exportation.
- (b) Evasion of prohibitions and restrictions imposed for the purpose of ensuring more effective Customs control (for example, limitation of importation of certain substances to prescribed places).
- (c) Evasion of import or export licensing.
- (d) Breaches of exchange control legislation or regulations (only insofar as the goods themselves are concerned).

3. (a) The Customs Administration of a Member shall, on special request by the Customs Administration of another Member, communicate as promptly and in as much detail as is practicable any relevant information at its disposal regarding a Customs offence being investigated by the requesting Administration.
 - (b) The Customs Administrations of Members shall communicate to each other as promptly and in as much detail as is practicable information relating to new methods or means of Customs fraud and also copies of special reports or studies prepared by their Investigation Services relating to particular types of Customs fraud and likely to be of material assistance to other Members.
4. The Customs Administrations of Members shall exchange lists indicating the categories of goods known to be the subject of Customs fraud either on importation into or on exportation from their territories.
5. The Customs Administrations of Members shall arrange, in such manner as may be mutually satisfactory, for their Investigation Services to maintain direct personal relations with a view to furthering the realization of the general objects of this Recommendation.
6. Any information received shall be regarded as confidential and shall be communicated only to the official or officials directly concerned.

THE COUNCIL FURTHER RECOMMENDS Members, having regard to special features of their geographical position and their national legislation, mutually, to examine the possibility of entering into bilateral or multilateral agreements, with a view to the further development of mutual assistance in Customs matters.

REQUESTS Members accepting the present Recommendation to notify the Secretary General of their acceptance and to indicate to the latter at the same time the types of offences in the case of which they intend to apply it.
