

No. 32508

**BRAZIL
and
FRANCE**

Agreement on mutual administrative cooperation for the prevention, investigation and suppression of customs offences. Signed at Brasília on 18 March 1993

Authentic texts: Portuguese and French.

Registered by Brazil on 1 February 1996.

**BRÉSIL
et
FRANCE**

Accord de coopération administrative mutuelle pour la prévention, la recherche et la répression des infractions douanières. Signé à Brasília le 18 mars 1993

Textes authentiques : portugais et français.

Enregistré par le Brésil le 1^{er} février 1996.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ ON MUTUAL ADMINISTRATIVE COOPERATION
BETWEEN THE GOVERNMENT OF THE FEDERATIVE RE-
PUBLIC OF BRAZIL AND THE GOVERNMENT OF THE
FRENCH REPUBLIC FOR THE PREVENTION, INVESTIGA-
TION AND SUPPRESSION OF CUSTOMS OFFENCES

The Government of the Federative Republic of Brazil and
The Government of the French Republic
(Hereinafter referred to as “the Parties”),

Considering that infringements of customs laws are prejudicial to the economic, fiscal, social and cultural interests of their respective States,

Convinced that action against such infringements would be made more effective by cooperation between their customs administrations,

Have agreed as follows:

Article I

The customs administrations of the two Parties agree to mutual cooperation on the terms set out in the present Agreement for the purpose of preventing, investigating and suppressing offences against their respective customs laws.

Article II

For the purposes of this Agreement:

(1) The term “customs laws” means the statutory and regulatory provisions applied to the import, export or transit of goods and vehicles;

(2) The term “customs administration” means, in the case of Brazil, the Secretariat of the Federal Revenue Office of the Ministry of Finance; in the case of France, the Directorate-General of Customs and Excise Duties;

(3) The term “customs territory” means, in the case of Brazil, the territorial expanse the boundaries of which coincide with the physical territory of the State and in which are included the territorial waters and the corresponding air space, in conformity with specific domestic laws; in the case of France, customs territory as defined by article 1 of the customs code.

Article III

At the express request of the customs administration of the other Party, each administration shall maintain special surveillance, within the scope of its legislation and in accordance with its administrative practices, over the following:

¹ Came into force on 1 September 1995, i.e., the first day of the third month following the date of the last of the notifications by which the Contracting Parties had informed each other of the completion of the procedures required by their constitution, in accordance with article 13 (1).