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**United States of America
and
Peru**

Agreement between the Government of the United States of America and the Government of the Republic of Peru regarding mutual assistance between their customs administrations. Washington, 1 March 2006

Entry into force: *1 March 2006 by signature, in accordance with article XIV*

Authentic texts: *English and Spanish*

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**États-Unis d'Amérique
et
Pérou**

Accord entre le Gouvernement des États-Unis d'Amérique et le Gouvernement de la République du Pérou relatif à l'assistance mutuelle entre leurs administrations douanières. Washington, 1^{er} mars 2006

Entrée en vigueur : *1^{er} mars 2006 par signature, conformément à l'article XIV*

Textes authentiques : *anglais et espagnol*

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[ENGLISH TEXT – TEXTE ANGLAIS]

**AGREEMENT BETWEEN
THE GOVERNMENT OF THE UNITED STATES OF AMERICA
AND
THE GOVERNMENT OF THE REPUBLIC OF PERU
REGARDING MUTUAL ASSISTANCE BETWEEN THEIR
CUSTOMS ADMINISTRATIONS**

The Government of the United States of America and the Government of the Republic of Peru, hereinafter referred to as “the Parties” through their Customs Administrations;

CONSIDERING that offenses against the customs laws are prejudicial to the economic, fiscal, and commercial interests of their respective countries;

CONSIDERING the importance of assuring the accurate assessment of customs duties and other taxes;

RECOGNIZING the need for international cooperation in matters related to the administration, application, and enforcement of the customs laws of their respective countries;

HAVING REGARD to the international conventions containing prohibitions, restrictions, and special measures of control with respect to specific goods; and

CONVINCED that action against customs offenses can be made more effective by cooperation between their Customs Administrations;

HAVE AGREED as follows:

ARTICLE I
DEFINITIONS

For the purpose of the present Agreement:

1. The term “Customs Administration” means, in the United States of America, Customs and Border Protection, Department of Homeland Security, and in the Republic of Peru, the Superintendencia Nacional de Administración Tributaria (*National Tax Authority*).
2. The term “customs laws” means the laws and regulations enforced by the Customs Administrations concerning the import, export, and transit or circulation of goods and associated customs duties, charges, and other taxes or prohibitions, restrictions, and similar controls regarding the movement of controlled items across national boundaries, as well as in the matter of incentive tax treatment of exports.
3. The term “information” means data in any form, including documents, records, reports, or certified or authenticated copies thereof.
4. The term “offense” means any civil or criminal violation or attempted violation of the customs laws.
5. The term “person” means any natural or legal person, including, but not limited to, societies, corporations, trust funds, associations, successors, or another legal entity.
6. The term “property” means assets of any kind, whether corporeal or incorporeal, tangible or intangible, movable or immovable, and the legal instruments evidencing title to or an interest in such assets.

7. The term "provisional measures," including "seizure" or "freezing" means:
 - a. temporarily prohibiting the conversion, disposition, movement, or transfer of property, or
 - b. temporarily assuming custody or control of property on the basis of an order issued by a court or competent authority, or other means.
8. The term "forfeiture" means the permanent deprivation of property by order of a court or other competent authority and includes confiscation where applicable.
9. The term "requesting Customs Administration" means the Customs Administration that requests assistance.
10. The term "requested Customs Administration" means the Customs Administration from which assistance is requested.

ARTICLE II
SCOPE OF THE AGREEMENT

1. The Parties, through their Customs Administrations, shall assist each other, in accordance with the provisions of this Agreement, in the prevention, investigation, and repression of any offense.
2. Each Customs Administration shall execute requests for assistance made pursuant to this Agreement, subject to the limitations of its domestic law and regulations, and the limits of its competence and available resources.
3. This Agreement is intended solely for mutual assistance between the Parties; the provisions of this Agreement shall not create or confer any rights upon any private person, including the right to obtain, suppress, or exclude any evidence, or to impede the execution of a request.
4. This Agreement is intended to enhance and supplement mutual assistance practices in effect between the Parties. Nothing in this Agreement may be interpreted or construed in a manner that would restrict agreements and practices related to mutual assistance and cooperation in effect between the Parties.