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**Mexico
and
India**

Agreement between the Government of the United Mexican States and the Government of the Republic of India on mutual administrative assistance in customs matters. New Delhi, 15 October 2012

Entry into force: *1 January 2015, in accordance with article 26*

Authentic texts: *English, Hindi and Spanish*

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**Mexique
et
Inde**

Accord entre le Gouvernement des États-Unis du Mexique et le Gouvernement de la République de l'Inde sur l'entraide administrative en matière douanière. New Delhi, 15 octobre 2012

Entrée en vigueur : *1^{er} janvier 2015, conformément à l'article 26*

Textes authentiques : *anglais, hindi et espagnol*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Mexique, 5 août 2015*

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[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED MEXICAN STATES AND THE GOVERNMENT OF THE REPUBLIC OF INDIA ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

The Government of the United Mexican States and the Government of the Republic of India hereinafter referred to as the "Parties";

CONSIDERING that offences against Customs Legislation are prejudicial to the economic, fiscal, social, cultural and commercial interests of their respective countries;

AWARE of the importance of assuring the accurate assessment of Customs duties collected on the importation or exportation of goods and the proper enforcement of the provisions of prohibition, restriction and control;

RECOGNIZING the importance of international cooperation in matters related to the application and enforcement of their Customs Legislation;

CONVINCED that efforts to prevent offences against Customs Legislation and efforts to ensure accurate collection of import and export duties, taxes, fees and other charges can be rendered more effectively through cooperation between the Customs Authorities;

HAVING REGARD to the Recommendations of the Customs Cooperation Council (WCO) on Mutual Administrative Assistance of December 5, 1953.

Have agreed as follows:

ARTICLE 1
DEFINITIONS

For the purposes of the present Agreement:

- 1) "Customs Authority" shall mean in the United Mexican States, the Ministry of Finance and Public Credit and, in the Republic of India, the Central Board of Excise & Customs;
- 2) "Customs duties" shall mean all duties, taxes, fees or any other charges which are levied in the territories of the Parties in the application of the Customs Legislation but not including fees and charges for services rendered;
- 3) "Customs Legislation" shall mean such laws, regulations and any other legal provisions enforced by the Customs Authorities in connection with the importation, exportation, transshipment, transit, storage and movement of goods or any other Customs procedure, whether relating to Customs duties, including countervailing and antidumping duties, taxes, fees and other charges levied by Customs Authority, or to measures of prohibition, restriction, or control;
- 4) "Customs offence" shall mean any violation of the Customs Legislation as well as any attempted violation of such legislation;
- 5) "Information" shall mean any data, whether or not processed or analyzed, documents, reports, certified or authenticated copies thereof or other communications, including electronic data;
- 6) "Official" shall mean any Customs officer or other Government agent designated by a Customs Authority;
- 7) "Person" shall mean any natural or legal person;
- 8) "Requesting Customs Authority" shall mean the Customs Authority which requests assistance in Customs matters;
- 9) "Requested Customs Authority" shall mean the Customs Authority which receives a request for assistance in Customs matters.

ARTICLE 2
SCOPE OF AGREEMENT

1) The Parties shall, through their Customs Authorities, provide each other with mutual assistance in accordance with the terms set out in this Agreement, for the proper application of the Customs Legislation and for the prevention, investigation, and repression of Customs offences.

2) Assistance, as provided in the present Agreement, shall also be extended upon request for the purpose of assessing Customs duties and other taxes or charges with respect to the Customs Legislation, and for the purpose of enforcing controls within the Customs Authority.

3) Mutual assistance as provided in paragraphs 1 and 2 shall be provided for use in any proceedings by the Requesting Customs Authority, including but not limited to, proceedings on classification, value and other characteristics relevant to the enforcement of the Customs Legislation, and proceedings involving fines, penalties and forfeitures.

4) Any action carried out under the present Agreement by either Party will be performed in accordance with its national legal and administrative provisions and within the limits of its Customs Authority's competence and available resources.

5) No provision in the present Agreement shall be interpreted in a manner that would restrict an agreement or practices relating to mutual assistance and cooperation that are already in effect between the two Parties.

6) The provisions of this Agreement shall not give rise to a right on the part of any private person to obtain, suppress or exclude any evidence or to impede the execution of a request for assistance.

GENERAL ASSISTANCE PROCEDURES

ARTICLE 3

FORM AND SUBSTANCE OF REQUESTS FOR ASSISTANCE

- 1) Requests for assistance under the present Agreement shall be communicated directly between the Customs Authorities concerned. Each Customs Authority shall designate an official contact point for this purpose and shall communicate this information and any updates thereof to the other Customs Authority.
- 2) Requests for assistance under this Agreement shall be made in writing, and shall be accompanied by any information or documents deemed useful for the execution of such requests. When required because of the exigency of the situation, requests may be made verbally but shall be confirmed in writing as expeditiously as possible, but not later than 10 days from the date of the oral request.
- 3) Request shall be made in a language acceptable to both Customs Authorities. Any documents accompanying such requests shall be translated, to the extent necessary, into a mutually acceptable language.
- 4) Requests made pursuant to paragraph 2 of this Article shall include the following information:
 - (a) the name of the Requesting Customs Authority;
 - (b) measure requested;
 - (c) the object and the reasons for the request;
 - (d) a brief description of the case under consideration and the legal and administrative provisions that apply;
 - (e) the names and addresses of the persons to whom the request relates, if known.
- 5) If a request does not meet the formal requirements, its correction or completion may be demanded. The ordering of precautionary measures shall not be affected thereby.