

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order declares the 1997 Convention on Mutual Assistance and Co-operation between Customs Administrations (known as “Naples II”) to be a Community Treaty as defined in section 1(2) of the European Communities Act 1972. The principal effect of such a declaration is to bring into play, in relation to this Convention, the provisions of section 2 of the European Communities Act 1972, which provides for rights and obligations arising under the various Community Treaties to have effect in the law of the United Kingdom.

The Convention was signed by the Member States in Brussels on 18th December 1997 and is based on Article 31 (formerly Article K.3) of the Treaty on European Union. It provides for enhanced administrative co-operation in relation to customs offences and also for special forms of cross-border co-operation. The Convention will come into force ninety days after the last Member State has notified that it has completed its constitutional procedures for its adoption. However, in the interim any Member States that have completed these procedures may declare that the Convention will govern their relations. On the date of entry into force the Convention will repeal the Convention on the Mutual Assistance by Customs Authorities of 7th September 1967 (the Naples Convention).