

SCHEDULE 5

THE CONVENTION RELATING TO EXTRADITION BETWEEN MEMBER STATES OF THE EUROPEAN UNION (“THE 1996 CONVENTION”)

ARTICLE 6

FISCAL OFFENCES

1. With regard to taxes, duties, customs and exchange, extradition shall also be granted under the terms of this Convention, the European Convention on Extradition and the Benelux Treaty in respect of offences which correspond under the law of the requested Member State to a similar offence.
2. Extradition may not be refused on the ground that the law of the requested Member State does not impose the same type of taxes or duties or does not have the same type of provisions in connection with taxes, duties, customs and exchange as the law of the requesting Member State.
3. When giving the notification referred to in Article 18(2), any Member State may declare that it will grant extradition in connection with a fiscal offence only for acts or omissions which may constitute an offence in connection with excise, value-added tax or customs.