

SCHEDULE 5

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

ARTICLE 6

FISCAL OFFENCES

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.