

JOINT DECLARATION
ON MONEY LAUNDERING

The Contracting Parties hereby agree that Article 2(3) of the Agreement on cooperation in combating money laundering shall include as precursor offences those which constitute tax fraud or professional smuggling under Swiss law. Information received in response to a request concerning laundering may be used in proceedings for laundering, save in proceedings against Swiss persons if all the acts relevant to the offence were committed in Switzerland only.

JOINT DECLARATION
ON COOPERATION BY THE SWISS CONFEDERATION WITH EUROJUST
AND, IF POSSIBLE, WITH THE EUROPEAN JUDICIAL NETWORK

The Contracting Parties take note of the Swiss Confederation's wish to study the possibility of cooperating in the work of Eurojust and, if possible, the European Judicial Network.

AGREED MINUTE
OF THE NEGOTIATIONS ON THE COOPERATION AGREEMENT BETWEEN
THE EUROPEAN COMMUNITY AND ITS MEMBER STATES, OF THE ONE PART,
AND THE SWISS CONFEDERATION, OF THE OTHER PART,
TO COMBAT FRAUD AND ANY OTHER ILLEGAL ACTIVITY
TO THE DETRIMENT OF THEIR FINANCIAL INTERESTS

The Contracting Parties have agreed as follows:

Ad Article 2(1)(a)

The expression "fraud and any other illegal activity" extends to smuggling, corruption and laundering of the proceeds of the activities covered by this Agreement, subject to Article 2(3).

The expression "trade in goods contrary to customs and agricultural legislation" is to be understood independently of the passage (departure, destination or transit) or otherwise of the goods through the territory of the other Contracting Party.

The expression "trade contrary to tax legislation applicable to value added tax, special taxes on consumption and excise duties" is to be understood independently of the passage (departure, destination or transit) or otherwise of the goods or services through the territory of the other Contracting Party.

Ad Article 15(2)

The term "investigation means" includes the questioning of persons, the searching of premises and means of transport, the copying of documents, the requesting of information and the seizure of objects, documents and items of value.

Ad second subparagraph of Article 16(2)

This subparagraph also means that those present may in particular be authorised to put questions and propose measures of investigation.

Ad Article 25(2)

The concept of multilateral Agreements between the Contracting Parties includes in particular, as of its entry into force, the Agreement between the European Union, the European Community and the Swiss Confederation concerning the latter's association with the implementation, application and development of the Schengen acquis.

Ad Article 35(1)

"Request for mutual legal assistance" also means the transmission of information and evidence to the authority of the requesting Contracting Party.

Ad Article 43

The European Commission will, at the latest at the date of signature of this Agreement, send an indicative list of the territories to which this Agreement applies.