



15 March 1999
English
Original: French

**Ad Hoc Committee established by General Assembly
resolution 51/210 of 17 December 1996**

Third session
15–26 March 1999

Proposal submitted by Switzerland

Article 12

Paragraph 4

None of the offences set forth in article 2 shall be regarded, for the purposes of extradition or mutual legal assistance, as a fiscal offence. Accordingly, a request for extradition or for mutual legal assistance based on article 2 may not be refused on the sole ground that it concerns a fiscal offence, without prejudice to the constitutional limits and the basic legislation of the States Parties.

Article 13

None of the offences set forth in article 2 shall be regarded for the purposes of extradition or mutual legal assistance between States Parties as a political offence or as an offence connected with a political offence or as an offence inspired by political motives. Accordingly, a request for extradition or for mutual legal assistance based on article 2 may not be refused on the sole ground that it concerns a political offence or an offence connected with a political offence or an offence inspired by political motives.
