

DECISION No 1/94 OF THE EC-NORWAY JOINT COMMITTEE

of 8 March 1994

amending Protocol 3 to the Agreement between the European Economic Community and the Kingdom of Norway concerning the definition of the concept of 'originating products' and methods of administrative cooperation

(94/497/EC)

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Kingdom of Norway ⁽¹⁾ hereafter referred to as the EEC-Norway Agreement signed in Brussels on 14 May 1973,

Having regard to Protocol 3 concerning the definition of the concept of originating products and methods of administrative cooperation, hereinafter referred to as 'Protocol 3', and in particular Article 28 thereof,

Whereas the rules of origin contained in Protocol 3 are based on a diagonal cumulation of origin between the Contracting Parties and Austria, Finland, Iceland, Sweden and Switzerland; whereas these provisions concerning cumulation would be affected by the entry into force of the Agreement on the European Economic Area, hereinafter referred to as the 'EEA', as the rules of origin contained in that Agreement are based on a full cumulation of processes within the EEA resulting in the definition of a single concept of 'EEA origin', modifications to the origin criteria are therefore necessary to ensure the continuation of existing cumulation provisions;

Whereas the entry into force of the EEA would also affect the provisions concerning the direct trade of products, modifications concerning the rules of origin are necessary in order to ensure that trade between the Contracting Parties as well as between the Contracting Parties and Austria, Finland, Iceland, Sweden and Switzerland is not adversely affected;

Whereas the rules of origin indicate the working or processing operations which must be carried out in one or more of the territories of the Contracting Parties and Austria, Finland, Iceland, Sweden and Switzerland, for products to be considered as originating within the meaning of the EEC-Austria Agreement; whereas in order to facilitate trade, it appears appropriate to introduce a derogation from these requirements for certain materials whose value does not exceed 10 % of the ex-works price of the product concerned;

Whereas the rules of origin are based upon a principle of territoriality which requires that the conditions for the acquisition of originating status to be fulfilled without interruption in one or more of the territories of the Contracting Parties and Austria, Finland, Iceland, Sweden and Switzerland; whereas in order to facilitate trade it appears appropriate to introduce a limited derogation from the territorial principle provided that the total value added through such operations does not exceed 10 % of the ex-works price of the products concerned;

Whereas the equivalents of the ecu in some national currencies on 1 October 1992 were lower than their equivalents on 1 October 1990; whereas this fact, as a result of the automatic change of base date provided for in this Protocol, would lead, on conversion into the national currencies concerned, to a lowering of the effective limits for simplified documentary requirements; whereas in order to avoid this, it appears appropriate to raise the limits expressed in ecus;

Whereas the provisions of the EEA Agreement prevail over the provisions of the EEC-Norway Agreement to the extent the same subject-matter is involved, there is therefore no need to provide specific rules for products other than those covered by Protocol 2 to the EEC-Norway Agreement and those products excluded from the scope of the EEA Agreement which are listed in Protocol 2 to the EEA Agreement, concerning the working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status; whereas it appears appropriate to amend the rules accordingly;

Whereas it is therefore appropriate for the proper functioning of the EEC-Norway Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and Customs administrations,

HAS DECIDED AS FOLLOWS:

Article 1

Protocol 3 to the EEC-Norway Agreement shall be replaced by the text attached hereto.

(¹) OJ No L 171, 27. 6. 1973, p. 2.

Article 2

Done at Brussels, 8 March 1994.

This Decision shall enter into force on the date of its adoption.

For the Joint Committee

The President

It shall apply from 1 January 1994.

N. Van Der PAS

PROTOCOL 3

concerning the definition of the concept of 'originating products' and methods of administrative cooperation

TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, done at Geneva on 12 April 1979;
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in one of the Contracting Parties in whose undertaking the last working or processing is carried out (or to the person in one of the Contracting Parties who arranged for the last working or processing to be carried out outside that Contracting Party), provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Contracting Party concerned;
- (h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) 'chapters' and 'headings' means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';

- (j) 'classified' refers to the classification of a product or material under a particular heading;
- (k) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (l) 'EEA' means the European Economic Area;
- (m) 'Territories' includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

Origin criteria

1. For the purposes of implementing the Agreement, the following products shall be considered as:

- (1) Products originating in the Community:
 - (a) products wholly obtained in the Community within the meaning of Article 3 of this Protocol;
 - (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in the Community within the meaning of Article 4 of this Protocol;
 - or that
 - (ii) such materials originate in Norway, within the meaning of this Protocol or in Austria, Finland, Iceland, Switzerland or Sweden pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries and in so far as the said provisions are identical to those in this Protocol.
- (2) Products originating in Norway:
 - (a) products wholly obtained in Norway within the meaning of Article 3 of this Protocol;
 - (b) products obtained in Norway incorporating materials which have not been wholly obtained there, provided that:

- (i) such materials have undergone sufficient working or processing in Norway within the meaning of Article 4 of this Protocol;

or that

- (ii) such materials originate in the Community, within the meaning of this Protocol, or in Austria, Finland, Iceland, Switzerland or Sweden pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries or pursuant to the origin provisions in the Agreement governing trade between Norway and the said countries in so far as these provisions are identical to this Protocol.

2. Notwithstanding the provisions of paragraph 1 (1) (b) (ii), products originating in Norway, within the meaning of this Protocol, or in Austria, Finland, Iceland, Sweden or Switzerland, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from the Community to Norway in the same state or having undergone in the Community no working or processing going beyond those referred to in Article 5, retain their origin.

3. Notwithstanding the provisions of paragraph 1 (2) (b) (ii), products originating in the Community, within the meaning of this Protocol, or in Austria, Finland, Iceland, Sweden or Switzerland, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from Norway into the Community in the same state or having undergone in Norway no working or processing going beyond those referred to in Article 5, retain their origin.

4. For the purpose of implementing paragraphs 2 and 3, where products originating in the Community and in one or more of the countries referred to in this Article or in two or more of these countries are used and those products have undergone no working or processing in the Community or in Norway going beyond those referred to in Article 5, the origin is determined by the product with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for the product in the Community or in Norway.

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in one of the Contracting Parties:

- (a) mineral products extracted from its soil or from its seabed;
- (b) vegetable products harvested therein;

- (c) live animals born and raised therein;

- (d) products from live animals raised therein;

- (e) products obtained by hunting or fishing conducted therein;

- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Contracting Parties by their vessels;

- (g) products made aboard factory ships of the Contracting Parties exclusively from products referred to in subparagraph (f);

- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

- (i) waste and scrap resulting from manufacturing operations conducted therein;

- (j) goods produced there exclusively from the products specified in subparagraphs (a) to (i).

2. The terms 'their vessels' and 'factory ships of the Contracting Parties' in paragraphs 1 (f) and (g) shall apply only to vessels and factory ships:

- (a) which are registered or recorded in an EC Member State or in Norway;

- (b) which sail under the flag of an EC Member State or of Norway;

- (c) which are owned to an extent of at least 50 % by nationals of EC Member States or of Norway, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors of the Supervisory Board, and the majority of the members of such boards are nationals of EC Member States or of Norway and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

- (d) of which the master and officers are nationals of EC Member States or of Norway; and

- (e) of which at least 75 % of the crew are nationals of EC Member States or of Norway.

Article 4

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained in one of the Contracting Parties are considered to be sufficiently worked or processed there

when the conditions set out in the list in Appendix II of this Protocol are fulfilled.

These conditions referred to above indicate, for all products covered by this Protocol, the working or processing which must be carried out on the non-originating materials used in the manufacture of these products, and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in the list for that product, is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1 and except as provided in Article 11 (4), non-originating materials which, according to the conditions set out in the list for a given product, should not be used in the manufacture of this product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 % of the ex-works price of the product;
- (b) where, in the list, one or several percentages are given for the maximum value of non-originating materials, such percentages are not exceeded through the application of this paragraph.

3. Paragraphs 1 and 2 shall apply except as provided in Article 5.

Article 5

Insufficient working or processing operations

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of packages;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;

- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in one of the Contracting Parties;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraph (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in one of the Contracting Parties on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 6

Unit of qualification

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under general rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 7

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

*Article 8***Sets**

Sets, as defined in general rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

*Article 9***Neutral elements**

In order to determine whether a product originates in one of the Contracting Parties, it shall not be necessary to establish whether the energy, plant and equipment as well as machines and tools used to obtain such product, or whether any goods, used in the course of production which do not enter and which were not intended to enter into the final composition of the product, are originating or not.

TITLE III**TERRITORIAL REQUIREMENTS***Article 10***Principle of territoriality**

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in one of the Contracting Parties except as provided in Articles 11 and 12.

2. For the purpose of paragraph 1, the acquisition of originating status shall be considered as interrupted when goods which have undergone working or processing in the Contracting Party concerned have left the territory of this Contracting Party, except as provided in Articles 11 and 12, whether or not operations have been carried out outside this territory.

*Article 11***Working or processing carried out outside a Contracting Party**

1. The acquisition of originating status in one of the Contracting Parties under the conditions set out in Title II shall not be affected by working or processing carried out outside this Contracting Party on materials exported

from this Contracting Party and subsequently reimported there, provided that:

- (a) the said materials are wholly obtained in the Contracting Party concerned or have undergone there working or processing going beyond the insufficient operations listed in Article 5 prior to their exportation; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the reimported goods result from the working or processing of the exported materials; and
 - (ii) the total added value acquired outside the Contracting Party concerned through the application of this Article does not exceed 10 % of the ex-works price of the final product for which originating status is claimed.

2. For the purposes of paragraph 1, the conditions set out in Title II relative to the acquisition of originating status shall not apply in respect of working or processing carried out outside the Contracting Party concerned. Nevertheless, where, in the list in Appendix II, a rule giving the maximum value of all the non-originating materials used is applied in determining the originating status of the final product concerned, the total value of the non-originating materials used in the Contracting Party concerned and the total added value acquired outside this Contracting Party through the application of this Article taken together shall not exceed the percentage given.

3. For the purposes of paragraphs 1 and 2, 'total added value' shall mean all costs accumulated outside the Contracting Party concerned, including all the value of the materials added there.

4. Paragraphs 1 and 2 shall not apply to products which do not fulfil the conditions set out in the relevant list rule and which can only be considered as sufficiently worked or processed as a result of the application of the general tolerance in Article 4 (2).

*Article 12***Reimportation of goods**

Goods exported from one of the Contracting Parties to a third country and subsequently returned, except as provided in Article 11, shall be considered as never having left the Contracting Party concerned if it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods as those exported; and

- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Contracting Parties or through the territories of the other countries referred to in Article 2. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that the products have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

- (a) a through bill of lading issued in the exporting country covering the passage through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit;
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Article 14

Exhibitions

1. Products sent from one of the Contracting Parties for exhibition in a country other than those referred to in Article 2 and sold after the exhibition for importation in the other Contracting Party shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol

entitling them to be recognized as originating in the former Contracting Party and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from one of the Contracting Parties to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the other Contracting Party;
- (c) the products have been consigned during the exhibition or immediately thereafter to the latter Contracting Party in the State in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. Materials which do not originate in one of the Contracting Parties or in one of the other countries referred to in Article 2 and which are used in the manufacture of products originating in one of the Contracting Parties within the meaning of this Protocol for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in this Contracting Party to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Contracting Party concerned to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use in this Contracting Party.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 6 (2), accessories, spare parts and tools within the meaning of Article 7 and products in a set within the meaning of Article 8 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which Protocol 2 applies and products classified within HS Chapters 25 to 97. Furthermore, they shall not preclude the application of price compensation measures for agricultural products applicable upon export, in accordance with the provisions of Protocol 2, by the Contracting Parties.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Originating products within the meaning of this Protocol shall, on importation into one of the Contracting Parties, benefit from the Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Appendix III; or
- (b) in the cases specified in Article 21 (1), a declaration, the text of which appears in Appendix IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix III.

These forms shall be completed in one of the languages in which this Agreement is drawn up, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or Norway if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check which they consider appropriate.

The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved

for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in the part of the certificate reserved for the customs authorities.

7. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country when the products to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17 (7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

'EXPEDIDO A POSTERIORI',
'UDSTEDT EFETERFØLGENDE',
'NACHTRÄGLICH AUSGESTELLT',
'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ',
'ISSUED RETROSPECTIVELY',
'DELIVRE A POSTERIORI',
'RILASCIATO A POSTERIORI',
'AFGEGEVEN A POSTERIORI',
'EMITIDO A POSTERIORI',
'ÚTGEFID EFTIR Á',
'UTSTEDT SENERE',
'ANNETTU JÄLKIKÄTEEN',
'UTFÄRDAT I EFTERHAND'.

5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

Article 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with one of the following words:

'DUPLICADO',
'DUPLIKAT',
'DUPLIKAT',
'ΑΝΤΙΓΡΑΦΟ',
'DUPLICATE',
'DUPLICATA',
'DUPLICATO',
'DUPLICAAT',
'SEGUNDA VIA',
'EFTIRRIT',
'DUPLIKAT',
'KAKSOISKAPPALE',
'DUPLIKAT'.

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 20

Issue of movement certificates EUR.1 on the basis of proof of origin issued or made out previously

When products constituting a single consignment covered by a movement certificate EUR.1 or an invoice declaration are placed under the control of a customs office in an EC Member State or in Norway, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 issued by this customs office for the purpose of sending all or some of these products to other customs offices in one of the Contracting Parties or in the countries referred to in Article 2 whether or not located in the same EC Member State, in Norway or in the countries referred to in Article 2.

*Article 21***Conditions for making out an invoice declaration**

1. An invoice declaration as referred to in Article 16 (1) (b) may be made out:
 - (a) by an approved exporter within the meaning of Article 22;
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed the amount in ecus referred to in Article 21 (1) (b) of Protocol 4 to the EEA Agreement.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Appendix IV, using one of the linguistic versions set out in that Appendix in accordance with the provisions of the domestic law of the exporting country. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript.

However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported or subsequently. If the invoice declaration is made out after the products to which it relates have been declared to the customs authorities in the importing country, this invoice declaration must bear a reference to the documents already submitted to these authorities.

*Article 22***Approved exporter**

1. The customs authorities of the exporting country may authorize any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments of products under this Agreement, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of those products as well as the fulfilment of the other requirements of this Protocol, to make out invoice declarations irrespective of the value of the products concerned.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorization number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorization by the approved exporter.
5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

*Article 23***Validity of proof of origin**

1. A movement certificate EUR.1 shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

An invoice declaration shall be valid for four months from the date it was made out by the exporter and must be submitted within the said period to the customs authorities of the importing country.

2. Movement certificates EUR.1 and invoice declarations which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to reasons of *force majeure* or exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the movement certificates EUR.1 or invoice declarations where the products have been submitted to them before the said final date.

Article 24**Submission of proof of origin**

Movement certificates EUR.1 and invoice declarations shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a movement certificate EUR.1 or an invoice declaration. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

Article 25

For the record.

Article 26**Exemptions from formal proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a formal proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such declaration. In the case of products sent by post, this declaration can be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. Furthermore, the total value of these products must not exceed the amounts in ecus referred to in Article 26 (3) of Protocol 4 to the EEA Agreement in the case of small packages and in the case of products forming part of travellers' personal luggage.

Article 27**Supporting documents**

The documents referred to in Articles 17 (3) and 21 (3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in one of the Contracting Parties or in one of the countries referred to

in Article 2 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (c) documents proving the working or processing undergone in the Contracting Party concerned by materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used in the manufacture of the goods concerned issued or made out in one of the Contracting Parties or in one of the countries referred to in Article 2 in accordance with Protocol 3 to the bilateral Agreements between the Community and Austria, Finland, Iceland, Switzerland and Sweden, or Annex B to the EFTA Convention;
- (e) appropriate evidence concerning working or processing undergone outside the territories of the Contracting Parties by application of Article 11, proving that the requirements of this Article have been satisfied.

Article 28**Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least two years the documents referred to in Article 17 (3).

2. The exporter making out an invoice declaration shall keep for at least two years a copy of this invoice declaration as well as the documents referred to in Article 21 (3).

3. The customs authorities of the exporting country issuing a movement certificate EUR.1. shall keep for at least two years the application form referred to in Article 17 (2).

4. The customs authorities of the importing country shall keep for at least two years the movement certificate EUR.1 and the invoice declarations submitted to them.

Article 29

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in a movement certificate EUR.1, or in an invoice declaration and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the movement certificate EUR.1, or the invoice declaration null and void if it is duly established that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a movement certificate EUR.1, or an invoice declaration should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 30

Amounts expressed in ecus

Amounts expressed in ecus or in the national currency of the exporting country shall be applied in accordance with Article 31 of Protocol 4 to the EEA Agreement.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

Mutual assistance

In order to ensure the proper application of this Protocol, the Contracting Parties shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 32

Verification of proof of origin

1. Subsequent verifications of movement certificates EUR.1 and of invoice declarations shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, or the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons of substance or form for an inquiry.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given on the movement certificate EUR.1 or the invoice declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts for any other check which they consider appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Contracting Parties or one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

Article 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Customs Committee.

Article 34

Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment to products.

TITLE VII

CEUTA AND MELILLA

Article 35

Provisions applicable to Ceuta and Melilla

1. The term 'Community' used in this Protocol does not cover Ceuta and Melilla. The term 'products originating in the Community' does not cover products originating in Ceuta and Melilla.

2. For the purpose of the application of the provisions of the Additional Protocol concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 36.

Article 36

Special conditions

1. The following shall be considered as:

(a) products originating in Ceuta and Melilla:

- (i) products wholly obtained in Ceuta and Melilla;
- (ii) products obtained in Ceuta and Melilla incorporating materials which have not been wholly obtained there provided that such materials have undergone sufficient working or processing in Ceuta and Melilla. This condition shall not apply, however, in respect of materials originating in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

(b) products originating in Norway:

- (i) products wholly obtained in Norway;
- (ii) products obtained in Norway incorporating materials which have not been wholly obtained

there provided that such materials have undergone sufficient working or processing in Norway. This condition shall not apply, however, in respect of materials originating in Ceuta and Melilla, in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

2. Ceuta and Melilla shall be considered as a single territory.

3. When a proof of origin, issued or made out in accordance with this Protocol relates to products originating in Ceuta and Melilla, the exporter must clearly indicate them by means of the symbol 'CM'.

In the case of a movement certificate EUR.1, this shall be indicated in box 4 of the certificate.

In the case of an invoice declaration, this shall be indicated on the document in which the declaration is made.

4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

5. Article 15 shall not apply to trade between Ceuta and Melilla, on the one hand, and Norway on the other.

TITLE VIII

FINAL PROVISIONS

Article 37

Amendments to the Protocol

The Joint Committee may decide to amend the provisions of this Protocol.

Appendix I

INTRODUCTORY NOTES TO THE LIST IN APPENDIX II

Note 1:

The list sets out the conditions required for these products concerned to be considered as sufficiently worked or processed within the meaning of Article 4 (1) of this Protocol.

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading or chapter as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

- 3.1. The provisions of Article 4 (1) of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used, in another factory in the same country or in another country referred to in Article 2 of this Protocol.
- 3.2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 3.3. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.
- 3.4. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

However, this does not apply to products which, although they cannot be manufactured from the particular material specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.
- 3.5. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Appendix II

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	Manufacture in which:	
		— all the materials of Chapter 4 used must be wholly obtained,	
		— any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, and	
		— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 0710 and ex 0711	Sweet corn (Zea maize var. saccharata)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1302	Mucilages and thickeners derived from vegetable products, modified	Manufacture from non-modified mucilages and thickeners	
ex 1519	Tall oil fatty acids	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1702	Chemically pure fructose and maltose	Manufacture from materials of any heading including other materials of heading No 1702	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 17 does not exceed 30 % of the ex-works price of the product	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of headings Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included: — malt extract — other	Manufacture from cereals of Chapter 10 Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni — except for those containing more than 20 % by weight of sausages, meat or meat offal; couscous, whether or not prepared	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared:		

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1904 (continued)	<ul style="list-style-type: none"> — not containing cocoa: <ul style="list-style-type: none"> — cereals, other than maize (corn), in grain form, precooked or otherwise prepared — other — containing cocoa 	<p>Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of headings Nos 2001, 2004 and 2005 and uncooked, boiled or steamed sweet corn, frozen, of heading No 0710, may not be used</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the cereals and their derivatives (except maize of the species 'Zea Indurata' and durum wheat and their derivatives) used must be wholly obtained, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product <p>Manufacture from materials not classified within heading No 1806, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
ex 1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex 2001	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid; sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), prepared or preserved otherwise than by vinegar or acetic acid;	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2008	Peanut butter, maize (corn), other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) not containing added spirit or sugar	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex 2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2102	Yeasts, active or inactive; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings;	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings Nos 2002 to 2005
2105	Ice cream, and other edible ice, whether or not containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2106	Food preparations not elsewhere specified or included;	Manufacture in which all the materials used are classified within a heading other than that of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2202	Waters, including mineral waters and areated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and — any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating 	
2203	Beer made from malt	Manufacture in which all the materials used are classified within a heading other than that of the product	
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any materials derived from grapes used must be wholly obtained	
ex 2208	Liqueurs and other spirituous beverages, containing added sucrose, invert sugar, eggs or egg yolks	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, arrack may be used up to a limit of 5 % by volume, and — all the grapes or any material derived from grapes used must be wholly obtained 	
ex 2905	Mannitol and D-glucitol (sorbitol)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2915	Esters of mannitol and esters of sorbitol	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2916	Esters of mannitol and esters of sorbitol	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2917	Itaconic acid and its salts and esters	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2918	Lactic acid, citric acid, glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	Anhydrous mannitol and sorbitol compounds other than maltol and isomaltol, methylglucosides	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No 2937, 2938 or 2939; except rhamnose, raffinose and mannose	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2941	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3001	Heparin and its salts	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
3501	Casein, caseinates and other casein derivatives; casein glues;	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: — starch ethers and esters — other	Manufacture from materials of any heading, including other materials of heading No 3505 Manufacture from materials of any heading, except those of heading No 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put for retail sale as glues or adhesives, not exceeding a net weight of 1 kg; based on sodium silicate emulsions or resin emulsions	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes, containing nutrients, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included, with a basis of amylaceous substances or containing starch or products derived from starch	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3823	The following of this heading: — prepared binders for foundry moulds or cores based on synthetic resins; products of sorbitol cracking; other products covered by Protocol 2 to this Agreement — sorbitol other than that of subheading No 2905 44	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3911	Adhesives based on emulsions of resin emulsions	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3913	Natural polymers, except alginic acid and its salts and esters; modified natural polymers (for example, hardened proteins or chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

⁽¹⁾ In the case of the products composed of materials classified within both headings Nos 3901 to 3906, on the one hand, and within headings Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

*Appendix III***MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1****Printing instructions**

1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The public authorities of the EC Member States and of Norway may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

(*) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

1. Exporter (Name, full address, country)		EUR.1 No A 000.000	
		See notes overleaf before completing this form	
		2. Certificate used in preferential trade between and (Insert appropriate countries, groups of countries or territories)	
3. Consignee (Name, full address, country) (Optional)		4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
		7. Remarks	
6. Transport details (Optional)			
8. Item number; Marks and numbers; Number and kind of packages (*); Description of goods		9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document (*) Form No Customs office Issuing country or territory Date (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)	

(*) Complete only where the regulations of the exporting country or territory require.

13. REQUEST FOR VERIFICATION, to:	14. RESULT OF VERIFICATION,
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p> <p>(*) Insert X in the appropriate box.</p>

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

*) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

1. Exporter (Name, full address, country)		EUR.1 No A 000.000	
		See notes overleaf before completing this form	
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between and (Insert appropriate countries, groups of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating		5. Country, group of countries or territory of destination
	7. Remarks		
6. Transport details (Optional)			
8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods		9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....

.....

.....

.....

SUBMIT the following supporting documents ⁽¹⁾:

.....

.....

.....

.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

⁽¹⁾ For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

*Appendix IV***INVOICE DECLARATION**

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...^(2a) preferential origin⁽³⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n. L ...⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...^(2b) ⁽³⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...^(2c) ⁽³⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, daß diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Ursprungswaren ...^(2d) sind ⁽³⁾.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησηακής καταγωγής ...^(2ε) ⁽³⁾.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...^(2f) ⁽³⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...^(2g) ⁽³⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ...^(2h) oorsprong zijn ⁽³⁾.

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n. ...⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²ⁱ⁾ ⁽³⁾.

Icelandic version

Útflytjandi varanna, sem skjal þetta tekur til (heimild tollýfirvalda nr. ... ⁽¹⁾), lýsir því yfir, að sé eigi annars greinilega getið eru þær af ... ⁽²ⁱ⁾ frígindauppruna ⁽³⁾.

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. ... ⁽¹⁾) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har ... ^(2k) preferanseopprinnelse ⁽³⁾.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä [tullin lupanumero ... ⁽¹⁾] ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeuttavaa ... ^(2l) alkuperää ⁽³⁾.

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ... ⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ursprung i ... ^(2m) ⁽³⁾.

..... ⁽⁴⁾
(Place and date)

..... ⁽⁵⁾
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

(1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) (a): EC, Austrian, Icelandic, Finnish, Norwegian, Swedish, Swiss
(b): CE, Austriaco, Islandés, Finlandés, Noruego, Sueco, Suizo
(c): EF, Østrig, Island, Finland, Norge, Sverige, Schweiz,
(d): EG-, finnische, isländische, norwegische, österreichische, schwedische, schweizerische
(e): EK, Αυστριας, Ισλανδίας, Φινλανδίας, Νορβηγίας, Σουηδίας, Ελβετίας
(f): CE, autrichienne, islandaise, finlandaise, norvégienne, suédoise, suisse
(g): CE, austriaca, islandese, finlandese, norvegese, svedese, svizzera
(h): EG, Oostenrijkse, IJslandse, Finse, Noorse, Zweedse, Zwitserse
(i): EEE, CE austríaca, islandesa, finlandesa, norueguesa, sueca, suíca
(j): EB, austurrikskum, islenskum, finnskum, norskum, sænskum, svissneskum
(k): EF, østerriksk, islandsk, finsk, norsk, svensk, sveitsisk
(l): EY-alkuperää tai itävaltalaisista, islantilaista, suomalaista, norjalaista, ruotsalaista tai sveitsiläistä
(m): EG, Österrike, Island, Finland, Norge, Sverige, Schweiz

(3) When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 35 of this Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

(4) These indications may be omitted if the information is contained on the document itself.

(5) See Article 21 (5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

JOINT DECLARATION
ON A TRANSITIONAL PERIOD CONCERNING THE ISSUING OR MAKING OUT OF
DOCUMENTS RELATING TO THE PROOF OF ORIGIN

- (a) For two years after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 13 of the previous Protocol 3, as set out in Decision 1/88 of the Joint Committee:
 - (i) EUR. 1 certificates, including long-term certificates, endorsed beforehand with the stamp of the competent customs office of the exporting State;
 - (ii) EUR. 1 certificates, including long-term certificates, endorsed by an approved exporter with a special stamp which has been approved by the customs authorities of the exporting State; and
 - (iii) invoices referring to long-term certificates.
 - (b) For six months after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 8 of the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee:
 - (i) invoices bearing the exporter's declaration as given in Annex V to the previous Protocol as set out in Decision 1/88 of the Joint Committee, made out in accordance with Article 13 of that Protocol; and
 - (ii) invoices bearing the exporter's declarations as given in Annex V to the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee, made out by any exporter.
 - (c) Requests for subsequent verification of documents referred to in paragraphs (a) and (b) shall be accepted by the competent customs authorities of the Contracting Parties for a period of two years after issuing and making out of the proof of origin concerned. These verifications shall be carried out in accordance with the provisions of Title VI of this Protocol.
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