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► **B****AGREEMENT**

**in the form of an exchange of letters between the European Economic Community and the  
Principality of Andorra**

(OJ L 374, 31.12.1990, p. 14)

Amended by:

|                    |   | Official Journal |      |            |
|--------------------|---|------------------|------|------------|
|                    |   | No               | page | date       |
| ► <b><u>M1</u></b> | Decision no 3/91 of the EEC-Andorra Joint Committee of 12 July 1991   | L 250            | 29   | 7.9.1991   |
| ► <b><u>M2</u></b> | Decision no 8/91 of the EEC-Andorra Joint Committee of 31 December 1991   | L 43             | 35   | 19.2.1992  |
| ► <b><u>M3</u></b> | Protocol to the Agreement in the form of an Exchange of Letters between the European Economic Community and the Principality of Andorra consequent on the accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden to the European Union | L 271            | 39   | 24.10.1996 |
| ► <b><u>M4</u></b> | Decision no 1/99 of the EC-Andorra Joint Committee of 6 May 1999  | L 191            | 1    | 23.7.1999  |
| ► <b><u>M5</u></b> | Protocol extending to customs security measures the Agreement in the form of an Exchange of Letters between the European Economic Community and the Principality of Andorra   | L 36             | 3    | 10.2.2011  |
| ► <b><u>M6</u></b> | Decision No 1/2015 of the EU-Andorra Joint Committee of 11 December 2015  | L 344            | 15   | 30.12.2015 |

Corrected by:

- **C1** Corrigendum, OJ L 26, 31.1.1991, p. 36 (21990A1231(02))
- **C2** Corrigendum, OJ L 43, 16.2.1991, p. 55 (21990A1231(02))

**▼B**

**AGREEMENT**

**in the form of an exchange of letters between the European  
Economic Community and the Principality of Andorra**

*A. Letter from the Principality of Andorra*

Luxembourg, 28 June 1990

Gentlemen,

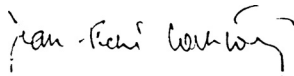
Please find attached the text of the Agreement between the Principality of Andorra and the European Economic Community. We have the honour to confirm that the Principality of Andorra accepts the Agreement.

We should be grateful if you would kindly confirm that the European Economic Community accepts the Agreement. The Agreement between the Principality of Andorra and the European Economic Community shall thereby be concluded, as set out in the attached text.

Please accept, Gentlemen, the assurance of our highest consideration.

*For the President of the French  
Republic  
Co-Prince of Andorra*

*For the Bishop of Urgel  
Co-Prince of Andorra*



*For the Government of Andorra*



**▼B***B. Letter from the Community*

Luxembourg, 28 June 1990

Gentlemen,

We acknowledge receipt of your letter accepting the Agreement between the Principality of Andorra and the European Economic Community. Your letter reads as follows:

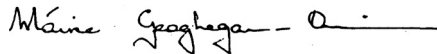
‘Please find attached the text of the Agreement between the Principality of Andorra and the European Economic Community. We have the honour to confirm that the Principality of Andorra accepts the Agreement.

We should be grateful if you would kindly confirm that the European Economic Community accepts the Agreement. The Agreement between the Principality of Andorra and the European Economic Community shall thereby be concluded, as set out in the attached text.’

We have the honour to confirm that the Community accepts the Agreement between the Principality of Andorra and the European Economic Community. Acceptance of the Agreement by the Community will take place following completion of the necessary internal procedures and will be notified to you in accordance with Article 24 (2) of the Agreement.

Please accept, Gentlemen, the assurance of, our highest consideration.

*On behalf of  
the Council of the European Communities*



**▼B****AGREEMENT****between the European Economic Community and the Principality of Andorra**

THE PRINCIPALITY OF ANDORRA

and

THE EUROPEAN ECONOMIC COMMUNITY,

DESIROUS of introducing, in respect of their trade relations, arrangements to take the place of national arrangements currently in force and respecting the specific situation of the Principality of Andorra,

CONSIDERING THAT, owing to geographical, historical and social and economic factors, Andorra's exceptional situation justifies special arrangements, particularly as regards exemption from import duties, turnover tax and excise duties collected on goods imported by travellers from Andorra into the Community,

HAVE AGREED AS FOLLOWS:

*Article 1*

Trade between the European Economic Community, on the one hand, and the Principality of Andorra, on the other, shall be governed by the provisions set out below.

## TITLE I

**Customs Union***Article 2*

A customs union shall be established between the European Economic Community and Andorra for the products covered by Chapters 25 to 97 of the Harmonized System in accordance with the procedure and conditions set out under this Title.

*Article 3*

1. The provisions of this Title shall apply to:
  - (a) goods produced in the Community or in the Principality of Andorra, including those obtained wholly or in part from products which come from third countries and are in free circulation in the Community or in the Principality of Andorra;
  - (b) goods which come from third countries and are in free circulation in the Community or in the Principality of Andorra.

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2. Products coming from third countries shall be considered to be in free circulation in the Community or in the Principality of Andorra if the import formalities have been complied with and any customs duties or charges having equivalent effect which are payable have been levied, and there has been no total or partial drawback of such duties or charges in respect of the said products.

*Article 4*

The provisions of this Title shall also apply to goods obtained in the Community or in the Principality of Andorra, in the manufacture of which were used products coming from third countries and not in free circulation either in the Community or in the Principality of Andorra. These provisions shall, however, apply to those goods only if the exporting Contracting Party levies the customs duties laid down in the Community for third country products used in their manufacture.

*Article 5*

The Contracting Parties shall refrain from introducing between themselves any new customs duties on imports or exports or charges having equivalent effect, and from increasing those already applied in their trade with each other on 1 January 1989.

*Article 6*

1. Customs duties on imports and charges having equivalent effect in force between the Community and the Principality of Andorra shall be abolished in accordance with paragraphs 2 and 3.
2. On 1 January 1991, the Principality of Andorra shall abolish customs duties and charges having equivalent effect on imports from the Community.
3.
  - (a) From 1 January 1991 the Community, with the exception of the Kingdom of Spain and the Portuguese Republic, shall abolish customs duties and charges having equivalent effect on imports from the Principality of Andorra.
  - (b) From 1 January 1991 the Kingdom of Spain and the Portuguese Republic shall apply the same customs duties in respect of the Principality of Andorra as they apply in respect of the Community as constituted on 31 December 1985.
  - (c) In the case of processed agricultural products covered by Chapters 25 to 97 of the Harmonized System and referred to in Regulation (EEC) No 3033/80, subparagraphs (a) and (b) shall apply to customs duties constituting the fixed component of the charge on imports of those products into the Community from the Principality of Andorra, while the variable component provided for in the Regulation shall continue to apply.
  - (d) By way of derogation from subparagraphs (a), (b) and (c), imports covered by the provisions relating to tax relief for travellers referred to in Article 13 shall be exempt from customs duties from 1 January 1991.

**▼B***Article 7*

1. For products covered by the customs union, the Principality of Andorra shall adopt, with effect from 1 January 1991:

- the provisions on import formalities applied by the Community to third countries,
- the laws, regulations and administrative provisions applicable to customs matters in the Community and necessary for the proper functioning of the customs union.

The provisions referred to in the first and second indents shall be those currently applicable in the Community.

2. The provisions referred to in the second indent of paragraph 1 shall be determined by the Joint Committee provided for in Article 17.

*Article 8*

1. (a) Over a period of five years, and beyond that period if no agreement can be reached in accordance with (b), the Principality of Andorra shall authorize the Community, acting on behalf of and for the Principality of Andorra, to enter goods sent from third countries to the Principality of Andorra for free circulation. Entry into free circulation will be effected by the Community customs offices listed in Annex I.

(b) At the end of this period, and under Article 20, the Principality of Andorra may exercise right of entry into free circulation for its goods, following agreement by the Contracting Parties.

2. Where import duties are payable on goods pursuant to paragraph 1, these duties shall be levied on behalf of the Principality of Andorra. The Principality of Andorra shall undertake not to refund these sums directly or indirectly to the parties concerned.

3. The Joint Committee provided for in Article 17 shall determine:

- (a) possible changes to the list of the Community customs offices competent to clear the goods referred to in paragraph 1 and the procedure for forwarding the said goods to the Principality of Andorra referred to in paragraph 1;
- (b) the arrangements for assigning to the Andorran Exchequer the amounts collected in accordance with paragraph 2, and the percentage to be deducted by the Community to cover administrative costs in accordance with the relevant regulations in force within the Community;
- (c) any other arrangements necessary for the proper implementation of this Article.

**▼B***Article 9*

Quantitative restrictions on imports and exports and all measures having equivalent effect between the Community and the Principality of Andorra shall be prohibited from 1 January 1991.

*Article 10*

1. Should either Contracting Party consider that disparities arising from the other Party's application, in respect of imports from third countries, of customs duties, quantitative restrictions or any measures having equivalent effect, or of any other measure of commercial policy, threaten to deflect trade or to cause economic difficulties in its territory, it may bring the matter before the Joint Committee, which shall, if necessary, recommend appropriate methods for avoiding any harm liable to result therefrom.

2. Where deflections occur or economic difficulties arise and the Party concerned considers that they call for immediate action, that Party may itself take the necessary surveillance or protection measures, notifying the Joint Committee without delay; the Joint Committee may recommend that the said measures be amended or abolished.

3. In the choice of such measures, preference shall be given to those which least disturb the operation of the customs union and, in particular, the normal development of trade.

## TITLE II

**Arrangements for products not covered by the customs union***Article 11*

1. Products covered by Chapters 1 to 24 of the Harmonized System which originate in the Principality of Andorra shall be exempt from import duties when imported into the Community.

2. Rules of origin and methods of administrative cooperation are set out in the Appendix.

*Article 12*

1. The arrangements applied to goods from third countries imported into the Principality of Andorra shall not be more favourable than those applied to imports of Community goods.

2. Products covered by headings No 24.02 and 24.03 of the Harmonized System which are manufactured in the Community from raw tobacco and which meet the conditions of Article 3 (1) shall be eligible, when imported into the Principality of Andorra, for a preferential rate corresponding to 60 % of the rate applied in the Principality of Andorra for the same products *vis-à-vis* third countries.

▼ M5

## TITLE IIA

**Arrangement concerning customs security measures**

## CHAPTER I

***Customs security measures and monitoring their implementation****Article 12a***Territories covered**

This Title shall apply, on the one hand, to the Community customs territory and, on the other, to the customs territory of the Principality of Andorra.

*Article 12b***Adoption of the Community *acquis***

1. The Principality of Andorra shall adopt the customs security measures applied by the Union. ‘Customs security measures’ shall mean the provisions concerning the declaration of goods prior to their entry to and exit from the customs territory, authorised economic operators, and customs security checks and security-related risk management, which are applicable in line with the relevant customs legislation in force at any time in the Union. The Joint Committee referred to in Article 17 shall draw up a detailed list of the provisions concerned.

2. Notwithstanding their exclusion from the customs union between the Union and the Principality of Andorra pursuant to Article 2, the customs security measures shall also apply to the agricultural products covered by Chapters 1 to 24 of the Harmonised System.

*Article 12c***General principles**

1. The Contracting Parties undertake to apply to the carriage of goods to and from third countries the customs security measures set out in Article 12b(1) and thus to ensure an equivalent level of security at their external borders.

2. The Contracting Parties shall refrain from applying the customs security measures set out in Article 12b(1) to the carriage of goods between their customs territories.

3. The Contracting Parties shall consult each other prior to the conclusion of any agreement with a third country relating to customs security measures in order to ensure consistency with this arrangement, particularly if the proposed agreement includes provisions that derogate from the customs security measures set out in this Title.



**▼M5***Article 12d***Place for lodging the declaration prior to entry and exit of goods**

1. The declaration prior to entry of goods shall be lodged with the competent authority of the Contracting Party into whose customs territory the goods are brought from third countries. That authority shall carry out a risk analysis based on data contained in the declaration and any customs security controls deemed necessary, including cases where goods are destined for the other Contracting Party.
  
2. The declaration prior to exit of goods shall be lodged with the competent authority of the Contracting Party in whose customs territory the formalities for exportation or, where appropriate, exit to third countries are carried out. That competent authority shall carry out a risk analysis based on the data in that declaration together with the customs security controls deemed necessary.
  
3. When goods destined for a third country leave the customs territory of a Contracting Party through the customs territory of the other Contracting Party, the declaration prior to the exit of the goods shall be lodged only with the competent authorities of the second Contracting Party.

*Article 12e***Customs security controls and security-related risk management**

1. For the purpose of customs security controls, each Contracting Party shall establish a risk management framework, risk criteria and priority areas for security-related customs controls.
  
2. The Contracting Parties shall recognise the equivalence of their security-related risk management systems.
  
3. The Contracting Parties shall cooperate with a view to:
  - exchanging information with the aim of improving and strengthening their risk analysis and the effectiveness of security-related customs controls, and,
  
  - establishing in good time a common framework for risk management, common risk criteria and common priority areas for controls, and setting up an electronic system to implement such common management of risk.
  
4. The Joint Committee shall adopt any other measure necessary for the application of this Article.

**▼M5***Article 12f***Monitoring the implementation of customs security measures**

1. The Joint Committee shall determine how the Contracting Parties are to monitor the implementation of this Title and to verify compliance with the customs security measures.
2. That monitoring may take the form of:
  - regular assessments of the implementation of this Title, and in particular of the equivalence of customs security measures,
  - a review to improve the way in which it is applied or to amend its provisions so that it better fulfils its objectives,
  - the organisation of thematic meetings between experts of both Parties and audits of administrative procedures, including on-the-spot visits.
3. The Joint Committee shall ensure that measures taken under this Article uphold the rights of the economic operators concerned.

*Article 12g***Exchange of information concerning authorised economic operators**

The European Commission and the competent Andorran authorities shall regularly inform each other of the identities of their authorised economic operators for the purposes of security, and include the following information:

- (a) the Trader Identification Number (TIN) in a format compatible with Economic Operator Registration and Identification (EORI) legislation;
- (b) the names and addresses of authorised economic operators;
- (c) the number of the document granting the status of authorised economic operator;
- (d) current status (current, suspended, withdrawn);
- (e) periods of altered status;
- (f) the date on which the certificate becomes effective;
- (g) the authority which issued the certificate.

▼ **M5***Article 12h***Protection of professional secrecy and personal data**

The information exchanged by the Contracting Parties as part of the measures provided for in this Title shall enjoy the protection extended to professional secrecy and personal data as defined in the relevant laws applicable in the territory of the recipient Contracting Party.

In particular, that information may not be transferred to persons other than the competent bodies in the Contracting Party concerned, nor may it be used by those bodies for purposes other than those provided for in this Agreement.

*CHAPTER II****Management of the arrangement****Article 12i***Development of law**

1. As soon as the Union draws up new legislation relating to customs security measures, it shall seek an informal opinion of Andorran experts.

2. The Union shall enable Andorran experts to participate as observers for items concerning them in meetings of the Customs Code Committee, which assists the European Commission in the exercise of its implementing powers in matters covered by Title IIA. The provisions set out in Articles 66 to 68 of Decision No 1/2003 of the EC-Andorra Joint Committee <sup>(1)</sup> shall apply *mutatis mutandis*.

3. When the European Commission sends its proposal to the European Parliament and/or to the Council of the European Union, or its draft implementing measures to the Member States, it shall send a copy to the Principality of Andorra.

At the request of one of the Contracting Parties, a preliminary exchange of views may take place in the Joint Committee.

4. In the phase prior to the adoption of the new Union legislation, and at the request of one of their number, the Contracting Parties shall consult each other again on the Joint Committee in a continuous process of information and consultation.

5. The Contracting Parties shall cooperate during the information and consultation phase with a view to facilitating, at the end of the process, the simultaneous application by the Contracting Parties of the new legislation referred to in paragraph 1.

<sup>(1)</sup> OJ L 253, 7.10.2003, p. 3.

**▼M5***Article 12j***Agreements with third countries**

The Contracting Parties agree that agreements concluded by either of them with a third country in an area covered by Title IIA shall not create obligations for the other Party, unless the Joint Committee decides otherwise.

*Article 12k***Rebalancing measures**

1. A Contracting Party may, after consultations within the Joint Committee, take appropriate rebalancing measures, including suspension of the provisions of Title IIA, if it finds that the other Party is not adhering to its conditions or if the equivalence of the Contracting Parties' customs security measures is no longer assured.

Where any delay could jeopardise the effectiveness of customs security measures, provisional protective measures may be taken, without prior consultation, provided that consultations are held immediately after their adoption.

2. If the equivalence of the Contracting Parties' customs security measures is no longer assured because the new legislation provided for in Article 12i has not been adopted by the Principality of Andorra, the Union may suspend the application of Title IIA, unless the Joint Committee, having considered how to continue its application, decides otherwise.

3. The scope and duration of such measures shall be limited to what is necessary in order to remedy the situation and to secure a fair balance of rights and obligations under this Title. A Contracting Party may ask the Joint Committee to hold consultations about the proportionality of those measures. If the Joint Committee is unable to settle the dispute, it may, where appropriate, decide to submit it to arbitration in accordance with Article 18(2). No question of interpretation of the relevant provisions of Union law may be resolved within this framework.

*CHAPTER III****Miscellaneous provisions concerning the arrangement relating to customs security measures****Article 12l***Revision**

If a Contracting Party wishes to have the arrangement revised, it shall submit a proposal to that effect to the other Party. The revision shall enter into force after the respective internal procedures of the Parties have been completed.

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## TITLE III

**Common provisions***Article 13*

1. Exemptions from import duties, turnover tax and excise duties levied on imports by travellers between the Contracting Parties and applicable to goods contained in the personal luggage of travellers coming from one of the Contracting Parties shall be those currently applicable in the Community in respect of third countries, provided imports of those goods are strictly non-commercial.

2. With regard to the products covered by Title II of this Agreement and listed below, the exemptions referred to in paragraph 1 shall be granted within the following quantitative limits for each traveller entering the Community from the Principality of Andorra:

|                           |               |
|---------------------------|---------------|
| — milk powder             | 2,5 Kilograms |
| — condensed milk          | 3 Kilograms   |
| — fresh milk              | 6 Kilograms   |
| — butter                  | 1 Kilograms   |
| — cheese                  | 4 Kilograms   |
| — sugar and confectionery | 5 Kilograms   |
| — meat                    | 5 Kilograms.  |

3. By way of derogation from the provisions of paragraph 1 and provided that the goods have been acquired under the domestic market conditions of one of the Contracting Parties and meet the above conditions:

— the total value of the exemptions applicable to goods covered by Title I shall be set per person at three times the value of the exemption granted by the Community to travellers from third countries,

— the following quantitative limits shall apply to the goods listed below:

|   |           |
|---|-----------|
| (a) <i>Tobacco products</i>             |           |
| cigarettes                              | 300 items |
| or                                      |           |
| cigarillos                              | 150 items |
| (cigars weighing no more than 3 g each) |           |
| or                                      |           |
| cigars                                  | 75 items  |
| or                                      |           |
| smoking tobacco                         | 400 grams |

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- (b) *Alcohol and alcoholic beverages*
- distilled beverages and spirituous beverages having an alcoholic strength by volume of more than 22 % vol; undenatured ethyl alcohol of 80 % vol or more, 1,5 litres total
  - or
  - spirituous distilled beverages, aperitifs based on wine or alcohol, taffia, sake or similar beverages with an alcoholic strength by volume not exceeding 22 % vol, sparkling wine, dessert wine 3 litres total
  - and
  - still wine 5 litres total
- (c) *Perfume* 75 gram
- and
- toilet water 3/8 litres
- (d) *Coffee* 1 000 grams
- or
- extracts and essences of coffee 400 grams
- (e) *Tea* 200 grams
- or
- extracts and essences of tea 80 gram

4. Within the quantitative limits laid down in the second indent of paragraph 3, the value of the goods listed therein shall not be taken into consideration for determining the exemptions referred to in paragraph 1.

*Article 14*

The Contracting Parties shall refrain from any domestic tax measure or practice leading directly or indirectly to discrimination between the products of one Contracting Party and similar products from the other Contracting Party.

Products sent to the territory of one of the Contracting Parties shall not be eligible for a refund of domestic charges which is higher than the charges which have been levied directly or indirectly.

*Article 15*

1. In addition to the cooperation provided for in Articles 11 (2) and 17 (8), the administrative authorities of the Contracting Parties responsible for implementing the provisions of this Agreement shall assist each other in other cases so as to ensure compliance with the provisions.

2. Arrangements for the application of paragraph 1 shall be determined by the Joint Committee referred to in Article 17.

**▼B***Article 16*

The Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security, the protection of health and life of humans, animals or plants, the protection of national treasures possessing artistic, historic or archaeological value, the protection of industrial or commercial property or controls relating to gold and silver. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Contracting Parties.

*Article 17*

1. A Joint Committee shall be set up with responsibility for administering this Agreement and ensuring that it is properly implemented. To that end, it shall formulate recommendations. It shall take decisions in the cases provided for in the Agreement. The decisions shall be executed by the Contracting Parties in accordance with their own regulations.
2. With a view to the proper performance of this Agreement, the Contracting Parties shall carry out exchanges of information and, at the request of either party, shall consult together in the Joint Committee.
3. The Joint Committee shall draw up its own rules of procedure.
4. The Joint Committee shall be composed, on the one hand, of representatives of the Community and, on the other, of representatives of the Principality of Andorra.
5. The Joint Committee shall take decisions by common accord.
6. The Joint Committee shall be chaired by each of the Contracting Parties in turn in accordance with the arrangements to be laid down in its rules of procedure.
7. The Joint Committee shall meet at the request of either of the Contracting Parties, to be lodged at least one month before the date of the intended meeting. Where the Joint Committee is convened under Article 10, it shall meet within eight working days from the date on which the request is lodged.
8. In accordance with the procedure laid down in paragraph 1, the Joint Committee shall determine methods of administrative cooperation for the purposes of applying Articles 3 and 4, taking as a basis the methods adopted by the Community in respect of trade between the Member States; it may also amend provisions in the Appendix, referred to in Article 11.

*Article 18*

1. Any disputes arising between the Contracting Parties over the interpretation of the Agreement shall be put before the Joint Committee.

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2. If the Joint Committee does not succeed in settling the dispute at its next meeting, each Party may notify the other of the designation of an arbitrator; the other Party shall then be required to designate a second arbitrator within two months.

The Joint Committee shall designate a third arbitrator.

The arbitrator's decisions shall be taken by a majority vote.

Each Party involved in the dispute shall be required to take the measures needed to ensure the application of the arbitrator's decision.

*Article 19*

In trade covered by this Agreement:

- the arrangements applied by the Principality of Andorra *vis-à-vis* the Community may not give rise to any discrimination between the Member States, their nationals or their companies,
- the arrangements applied by the Community *vis-à-vis* the Principality of Andorra may not give rise to any discrimination between Andorran nationals or companies.

## TITLE IV

**General and final provisions***Article 20*

This Agreement is concluded for an unlimited duration. Within five years of its entry into force, the two Parties shall begin consultations to examine the results of its application and, if necessary, to open negotiations on its amendment in the light of that examination.

*Article 21*

Either Contracting Party may denounce this Agreement by notifying the other Contracting Party in writing. In that case, the Agreement shall cease to have effect six months after the date of such notification.

*Article 22*

This Agreement shall apply, on the one hand, to the territories in which the Treaty establishing the European Economic Community is applied and under the conditions laid down in that Treaty and, on the other, to the territory of the Principality of Andorra.

*Article 23*

Annexes I and II and the Appendix to this Agreement shall form an integral part thereof.



**▼B***Article 24*

1. This Agreement shall enter into force on 1 July 1990, on condition that the Contracting Parties have notified each other before that date of the completion of the procedures necessary to that effect.
2. After the date provided for in paragraph 1, this Agreement shall enter into force on the first day of the second month following notification.
3. If paragraph 2 applies, the date 1 January 1991 contained in various provisions of this Agreement shall be replaced by the date 1 July 1991.

*Article 25*

The provisions of this Agreement shall replace those applied by the Community, and in particular by France and Spain, prior to the Agreement's entry into force, ►C2 under the 1867 Exchanges of Letters ◄ with the Principality of Andorra.

*Article 26*

This Agreement is drawn up in two originals in the Danish, Dutch, English, French, German, Greek, Italian, Portuguese, Spanish and Catalan languages, each text being equally authentic.

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*ANNEX I*

**List of customs offices referred to in Article 8 (1)**

- TOULOUSE PORTET
- L'HOSPITALET-PAS DE LA CASE
- LA TOUR DE CAROL
- PERPIGNAN
- MADRID
- BARCELONA

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- FARGA DE MOLES

▼ M1

- TOULOUSE-BLAGNAC

**▼B***ANNEX II*

As regards the provisions of trade policy adopted by the Principality of Andorra under the Agreement, and in order that imports of the products consumed in Andorra should not be affected by these provisions, derogations may be decided by the Joint Committee at the request of the Principality of Andorra; these derogations may include aspects of common commercial policy which do not apply to all the Member States of the Community.

The Commission shall communicate to the Andorran authorities any relevant information concerning the arrangements applicable to the Community's external trade.

**▼B****Statement by the Community concerning agricultural and processed agricultural products**

This Agreement shall not affect the Community's refund arrangements for exports of Community agricultural products or processed agricultural products.

**Joint Statement**

In so far as provisions of this Agreement, such as, in particular, the provisions governing customs duties, charges having equivalent effect, quantitative restrictions, measures having equivalent effect, prohibitions on imports, exports or goods in transit, are similar to the provisions of the Treaty establishing the European Economic Community, the Contracting Parties' representatives within the Joint Committee shall undertake to interpret the former, within the scope of this Agreement, in the same way as the latter are interpreted in trade within the European Economic Community.

**Statement by the Principality of Andorra**

The Principality of Andorra undertakes not to operate any discrimination as regards import duties and taxes levied on whisky, absinth and aniseed-based aperitifs, on the one hand, and other alcoholic beverages and aperitifs, on the other hand.

**Joint Statement**

The Joint Committee shall examine, and endeavour to find a solution to, any problems which arise in trade between the Contracting Parties as regards the monitoring and certification of technical standards.

**▼M6***Appendix***concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation****TABLE OF CONTENTS**

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TITLE I  
GENERAL PROVISIONS

*Article 1*

**Definitions**

For the purposes of this Appendix:

- (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 1994;
- (f) ‘ex-works price’ means the price paid for the product ex-works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, 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 exporting Party;
- (h) ‘value of originating materials’ means the value of such materials as defined in point (g) applied *mutatis mutandis*;
- (i) ‘value added’ means the ex-works price minus the customs value of each of the materials incorporated which originate in the other Party with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party;
- (j) ‘chapters’ and ‘headings’ mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Appendix as ‘the Harmonised System’ or ‘HS’;
- (k) ‘classified’ refers to the classification of a product or material under a particular heading;
- (l) ‘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;

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- (m) 'territories' includes territorial waters;
- (n) 'Party' means one, several or all of the Member States of the European Union, the European Union or Andorra;
- (o) 'customs authorities' means, for the European Union, any of the customs authorities of the Member States of the European Union.

## TITLE II

**DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'***Article 2***General conditions**

For the purposes of implementing Article 11(1) of the Agreement, the following products shall be considered as originating in a Party:

- (a) products wholly obtained in a Party, within the meaning of Article 4;
- (b) products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Party concerned within the meaning of Article 5.

*Article 3***Bilateral cumulation of origin**

Notwithstanding Article 2, materials originating in one of the Parties shall be considered to be materials originating in the other Party when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing, provided they have undergone working or processing going beyond the operations referred to in Article 6.

*Article 4***Wholly obtained products**

1. The following shall be considered wholly obtained in a Party:
  - (a) mineral products extracted from its soil or from its seabed;
  - (b) vegetable products harvested there;
  - (c) live animals born and raised there;
  - (d) products from live animals raised there;
  - (e) products obtained by hunting or fishing conducted there;
  - (f) products of sea fishing and other products taken from the sea outside the territorial waters of the exporting Party by its vessels;



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- (g) products made aboard its factory ships exclusively from products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside its territorial waters provided that it has sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in (a) to (j).

2. The terms 'its vessels' and 'its factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

- (a) which are registered or recorded in a Member State of the European Union or in Andorra;
  - (b) which sail under the flag of a Member State of the European Union or of Andorra;
  - (c) which are owned to an extent of at least 50 % by nationals of a Member State of the European Union or of Andorra, or by a company with its head office in a Member State of the European Union or in Andorra, of which the manager or managers, Chair of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of a Member State of the European Union or of Andorra and, in addition to that, of which, in the case of partnerships or limited companies, at least half the capital belongs to a Member State of the European Union or to Andorra or to public bodies or nationals of the said Parties;
  - (d) of which the master and officers are nationals of a Member State of the European Union or of Andorra;
- and
- (e) of which at least 75 % of the crew are nationals of a Member State of the European Union or of Andorra.

*Article 5***Sufficiently worked or processed products**

1. For the purposes of Article 2, products which are not wholly obtained shall be considered to be sufficiently worked or processed when the conditions laid down in the list in Annex II to this Appendix are fulfilled.

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Those conditions indicate the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that, if a product which has acquired originating status by fulfilling the conditions set out in the list 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, non-originating materials which, according to the conditions set out in the list in Annex II to this Appendix, should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 % of the ex-works price of the product;
- (b) none of the percentages given in the list for the maximum value of non-originating materials are exceeded by virtue of this paragraph.

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 6.

*Article 6***Insufficient working or processing**

1. Without prejudice to paragraph 2, the following operations shall be considered to be insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);

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- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds;
- (n) mixing of sugar with any material;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) a combination of two or more operations specified in points (a) to (o);
- (q) slaughter of animals.

2. All operations carried out in a Party 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 7***Unit of qualification**

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

It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised 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 Harmonised System, each product must be taken individually when applying the provisions of this Appendix.

2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

*Article 8***Sets**

Sets, as defined in General Rule 3 of the Harmonised System, shall be regarded as originating when all the 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.

**▼M6***Article 9***Neutral elements**

In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

## TITLE III

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

1. Except as provided for in Article 3 and in paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II shall be fulfilled without interruption in a Party.

2. Except as provided for in Article 3, where originating goods exported from a Party to another country return, they shall be considered non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same as those exported; and
- (b) the returning goods have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside a Party on materials exported from the Party and subsequently reimported there, provided that:

- (a) the exported materials are wholly obtained in the Party or have undergone working or processing beyond the operations referred to in Article 6 prior to being exported; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
  - (i) the re-imported goods have been obtained by working or processing the exported materials; and
  - (ii) the total added value acquired outside the Party by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end-product for which originating status is claimed.

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4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside a Party. But where, in the list in Annex II to this Appendix, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end-product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the Party by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside a Party, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II to this Appendix or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 5(2) is applied.

7. Any working or processing of the kind covered by the provisions of this Article and done outside a Party shall be done under the outward processing arrangements, or similar arrangements.

*Article 11***Direct transport**

1. The preferential treatment provided for under the Agreement applies only to products satisfying the requirements of this Appendix and which are transported directly between the Parties. 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 they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo 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 Party by the production of:

(a) a single transport document covering the passage from the exporting Party 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, or the other means of transport used;

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- (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing those, any substantiating documents.

*Article 12***Exhibitions**

1. Originating products, sent for exhibition in a country other than one of the Parties and sold after the exhibition for importation in a Party, shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned those products from one of the 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 one of the Parties;
- (c) the products have been consigned during the exhibition or immediately thereafter 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 shall be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of 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 organised 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 13***Prohibition of drawback of or exemption from customs duties**

1. Non-originating materials used in the manufacture of products originating in a Party for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Parties to drawback of, or exemption from, customs duties of whatever kind.

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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 a Party 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 there.
  
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, 2 and 3 shall also apply in respect of packaging within the meaning of Article 7(2), 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 this Appendix applies.

## TITLE V

**PROOF OF ORIGIN***Article 14***General conditions**

1. Products originating in one of the Parties shall, on importation into the other Party, benefit from the provisions of this Agreement upon submission of one of the following proofs of origin:
  - (a) a movement certificate EUR.1, a specimen of which appears in Annex III to this Appendix;
  
  - (b) in the cases specified in Article 20(1), a declaration (the 'origin declaration') 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. The text of the origin declaration appears in Annex IV to this Appendix.
  
2. Notwithstanding paragraph 1, originating products within the meaning of this Appendix shall, in the cases specified in Article 24, benefit from the provisions of this Agreement without it being necessary to submit any of the proofs of origin referred to in paragraph 1 of this Article.

*Article 15***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 Party on application having been made in writing by the exporter or, under the exporter's responsibility, by its authorised representative.

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2. For this purpose, the exporter or its authorised representative shall complete both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III to this Appendix. Those forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the national law of the exporting country. If the completion of the forms is done in handwriting, they shall be completed in ink, in printed characters. The description of the products shall be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall 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 Party 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 Appendix.

4. Without prejudice to paragraph 5, a movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Union or of Andorra if the products concerned can be considered products originating in the European Union or in Andorra and fulfil the other requirements of this Appendix.

5. The customs authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Appendix. 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 considered appropriate. They 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 Box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

*Article 16***Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 15(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.



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2. For the implementation of paragraph 1, the exporter shall indicate in its application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for its 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 complies with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively shall be endorsed with the following phrase in English:

‘ISSUED RETROSPECTIVELY’.

5. The endorsement referred to in paragraph 4 shall be inserted in Box 7 of the movement certificate EUR.1.

*Article 17***Issue of a duplicate movement certificate EUR.1**

1. In the event of theft, loss or destruction of a movement certificate 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 shall be endorsed with the following word in English:

‘DUPLICATE’.

3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1.

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

*Article 18***Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously**

When originating products are placed under the control of a customs office in one of the Parties, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of those products elsewhere within one of the Parties. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

*Article 19***Accounting segregation**

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called ‘accounting segregation’ method (‘the method’) to be used for managing such stocks.

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2. The method must be able to ensure that, for a specific reference period, the number of products obtained which could be considered 'originating' is the same as that which would have been obtained had there been physical segregation of the stocks.
3. The customs authorities may make the grant of authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.
4. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
6. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Appendix.

*Article 20***Conditions for making out an origin declaration**

1. An origin declaration as referred to in Article 14(1)(b) may be made out:
  - (a) by an approved exporter within the meaning of Article 21; or
  - (b) by any exporter for any consignment consisting of one or more packages containing originating products the total value of which does not exceed EUR 6 000.
2. Without prejudice to paragraph 3, an origin declaration may be made out if the products concerned can be considered products originating in the European Union or in Andorra and fulfil the other requirements of this Appendix.
3. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Appendix.
4. An origin 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 Annex IV to this Appendix, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the national law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

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5. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 21 shall not be required to sign such declarations provided that it gives the customs authorities of the exporting Party a written undertaking that it accepts full responsibility for any origin declaration which identifies it as if the declaration had been signed in manuscript by it.

6. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no later than two years after the importation of the products to which it relates.

*Article 21***Approved exporter**

1. The customs authorities of the exporting Party may authorise any exporter ('approved exporter'), who makes frequent shipments of products in accordance with the provisions of this Appendix, to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Appendix.

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 authorisation number which shall appear on the origin declaration.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation 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 incorrect use of the authorisation.

*Article 22***Validity of proof of origin**

1. A proof of origin shall be valid for four months from the date of issue in the exporting Party, and shall be submitted within that period to the customs authorities of the importing Party.

2. Proofs of origin which are submitted to the customs authorities of the importing Party 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 those documents by the final date set is due to exceptional circumstances.

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3. In other cases of belated presentation, the customs authorities of the importing Party may accept the proofs of origin where the products have been submitted before the said final date.

*Article 23***Submission of proof of origin**

Proofs of origin shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and 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 24***Exemptions from 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 proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Appendix, and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, that declaration may be made on the customs declaration CN22/CN23 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 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 those products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

*Article 25***Supporting documents**

The documents referred to in Articles 15(3) and 20(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered products originating in one of the Parties and fulfil the other requirements of this Appendix 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 its accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in one of the Parties concerned where those documents are used in accordance with national law;

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- (c) documents proving the working or processing of materials in one of the Parties concerned, issued or made out in one of the Parties concerned, where those documents are used in accordance with national law;
- (d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in one of the Parties concerned in accordance with this Appendix;
- (e) appropriate evidence concerning working or processing undergone outside the relevant Party by application of Article 11, proving that the requirements of that Article have been satisfied.

*Article 26***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 three years the documents referred to in Article 15(3).
2. The exporter making out an origin declaration shall keep for at least three years a copy of this origin declaration as well as the documents referred to in Article 20(3).
3. The customs authorities of the exporting Party issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 15(2).
4. The customs authorities of the importing Party shall keep for at least three years the movement certificates EUR.1 and the origin declarations submitted to them.

*Article 27***Discrepancies and formal errors**

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the document submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not, *ipso facto*, render the proof of origin null and void if it is duly established that that document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause that document to be rejected if those errors are not such as to create doubts concerning the correctness of the statements made in that document.

*Article 28***Amounts expressed in euro**

1. For the application of the provisions of Article 20(1)(b) and Article 24(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Parties equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

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2. A consignment shall benefit from the provisions of Article 20(1)(b) or Article 24(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the European Commission by 15 October and shall apply from 1 January the following year. The European Commission shall notify all countries concerned of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, before any rounding-off, results in an increase of less than 15 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion were to result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of any Party. When carrying out this review, the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

## TITLE VI

## ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

*Article 29***Administrative cooperation**

1. The customs authorities of the Parties shall provide each other, through the European Commission, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1, and with the addresses of the customs authorities responsible for verifying those certificates and origin declarations.

2. In order to ensure the proper application of this Appendix, the Parties shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 and origin declarations, and the correctness of the information given in those documents.

*Article 30***Verification of proofs of origin**

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing Party 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 Appendix.

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2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing Party shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the origin declaration, or a copy of those documents, to the customs authorities of the exporting Party giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting Party. For that 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 considered appropriate.

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

5. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. Those results shall indicate clearly whether the documents are authentic and whether the products concerned may be considered products originating in a Party and fulfil the other requirements of this Appendix.

6. If, in cases of reasonable doubt, there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

*Article 31***Dispute settlement**

Where disputes arise in relation to the verification procedures of Article 30 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification, they shall be submitted to the Joint Committee. Where disputes other than those related to the verification procedures of Article 30 arise in relation to the interpretation of this Appendix, they shall be submitted to the Joint Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing Party shall take place under the legislation of that country.

*Article 32***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 for products.

**▼ M6***Article 33***Free zones**

1. The Parties shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By way of derogation from paragraph 1, when products originating in one of the Parties are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with this Appendix.

## TITLE VII

**CEUTA AND MELILLA***Article 34***Application of the Appendix**

1. The term 'European Union' does not cover Ceuta and Melilla.

2. Products originating in Andorra, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the European Union under Protocol 2 to the Act of Accession of Spain and Portugal to the European Communities. Andorra shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the European Union.

3. For the purpose of the application of paragraph 2 of this Article with regard to products originating in Ceuta and Melilla, this Appendix shall apply *mutatis mutandis* subject to the special conditions set out in Article 35.

*Article 35***Special conditions**

1. Provided that they have been transported directly in accordance with the provisions of Article 11, the following shall be considered:

(1) products originating in Ceuta and Melilla:

(a) products wholly obtained in Ceuta and Melilla;

(b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:

(i) the said products have undergone sufficient working or processing within the meaning of Article 5; or that



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- (ii) those products originated in one of the Parties, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6;
- (2) products originating in Andorra:
- (a) products wholly obtained in Andorra;
  - (b) products obtained in Andorra, in the manufacture of which products other than those referred to in (a) are used, provided that:
    - (i) those products have undergone sufficient working or processing within the meaning of Article 5; or
    - (ii) those products originated in Ceuta and Melilla or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6.
2. Ceuta and Melilla shall be considered a single territory.
3. The exporter or its authorised representative shall enter ‘Andorra’ and ‘Ceuta and Melilla’ in Box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or on origin declarations.
4. The Spanish customs authorities shall be responsible for the application of this Appendix in Ceuta and Melilla.

## TITLE VIII

## FINAL PROVISIONS

*Article 36***Modifications to the Appendix**

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

**▼M6***ANNEX I***INTRODUCTORY NOTES TO THE LIST IN ANNEX II**

## Note 1:

The list sets out the conditions required for all products to be considered sufficiently worked or processed within the meaning of Article 5 of this Appendix.

## 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 Harmonised 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 column 3 or 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 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 Harmonised 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 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 is to be applied.

## Note 3

- 3.1. The provisions of Article 5 of this Appendix, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where those products are used or in another factory in one of the Parties.
- 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. Without prejudice to Note 3.2, where a rule uses the expression 'Manufacture from materials of any heading', then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression 'Manufacture from materials of any heading, including other materials of heading ...' or 'Manufacture from materials of any heading, including other materials of the same heading as the product' means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

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- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.
- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

*Example:*

The rule for prepared foods of heading 19.04, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

- 3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then those percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

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## ANNEX II

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

| HS heading   | Description  | Working or processing carried out on non-originating materials which confers originating status   |  |
|--------------|--|---|--|
| (1)          | (2)  | (3) or (4)  |  |
| Chapter 1    | Live animals   | All the animals of Chapter 1 must be wholly obtained  |  |
| Chapter 2    | Meat and edible meat offal   | Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained   |  |
| Chapter 3    | Fish and crustaceans, molluscs and other aquatic invertebrates   | Manufacture in which all the materials of Chapter 3 used are wholly obtained  |  |
| ex Chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:  | Manufacture in which all the materials of Chapter 4 used are wholly obtained  |  |
| 0403         | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 4 used must be wholly obtained;</li> <li>— all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and</li> <li>— the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product</li> </ul> |  |
| ex Chapter 5 | Products of animal origin, not elsewhere specified or included; except for:  | Manufacture in which all the materials of Chapter 5 used are wholly obtained  |  |
| ex 0502      | Prepared pigs', hogs' or boars' bristles and hair  | Cleaning, disinfecting, sorting and straightening of bristles and hair  |  |
| Chapter 6    | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage   | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 6 used are wholly obtained, and</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>   |  |
| Chapter 7    | Edible vegetables and certain roots and tubers   | Manufacture in which all the materials of Chapter 7 used are wholly obtained  |  |

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| HS heading    | Description   | Working or processing carried out on non-originating materials which confers originating status   |  |
|---------------|---|---|--|
| (1)           | (2)   | (3) or (4)  |  |
| Chapter 8     | Edible fruit and nuts; peel of citrus fruits or melons  | Manufacture in which:<br>— all the fruit and nuts used are wholly obtained, and<br>— the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product |  |
| ex Chapter 9  | Coffee, tea, maté and spices; except for:   | Manufacture in which all the materials of Chapter 9 used are wholly obtained  |  |
| 0901          | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture from materials of any heading   |  |
| 0902          | Tea, whether or not flavoured   | Manufacture from materials of any heading   |  |
| ex 0910       | Mixtures of spices  | Manufacture from materials of any heading   |  |
| Chapter 10    | Cereals   | Manufacture in which all the materials of Chapter 10 used are wholly obtained   |  |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for:   | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained   |  |
| ex 1106       | Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713  | Drying and milling of leguminous vegetables of heading 0708   |  |
| Chapter 12    | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder        | Manufacture in which all the materials of Chapter 12 used are wholly obtained   |  |
| 1301          | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)   | Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product  |  |

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| HS heading    | Description   | Working or processing carried out on non-originating materials which confers originating status   |  |
|---------------|---|---|--|
| (1)           | (2)   | (3) or (4)  |  |
| 1302          | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:<br><br>— mucilages and thickeners, modified, derived from vegetable products,<br><br>— other | Manufacture from non-modified mucilages and thickeners<br><br>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  |  |
| Chapter 14    | Vegetable plaiting materials; vegetable products not elsewhere specified or included  | Manufacture in which all the materials of Chapter 14 used are wholly obtained   |  |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:   | Manufacture from materials of any heading, except that of the product   |  |
| 1501          | Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:<br><br>— Fats from bones or waste<br><br>— other   | Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506<br><br>Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207 |  |
| 1502          | Fats of bovine animals, sheep or goats, other than those of heading 1503:<br><br>— Fats from bones or waste<br><br>— other  | Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506<br><br>Manufacture in which all the materials of Chapter 2 used are wholly obtained  |  |

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| HS heading   | Description  | Working or processing carried out on non-originating materials which confers originating status  |
|--------------|--|--|
| (1)          | (2)  | (3) or (4)   |
| 1504         | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:   |  |
|              | — Solid fractions  | Manufacture from materials of any heading, including other materials of heading 1504   |
|              | — other  | Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained  |
| ex 1505      | Refined lanolin  | Manufacture from crude wool grease of heading 1505   |
| 1506         | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:   |  |
|              | — Solid fractions  | Manufacture from materials of any heading, including other materials of heading 1506   |
|              | — other  | Manufacture in which all the materials of Chapter 2 used are wholly obtained   |
| 1507 to 1515 | Vegetable oils and their fractions:  |  |
|              | — Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacture from materials of any heading, except that of the product  |
|              | — Solid fractions, except for that of jojoba oil   | Manufacture from other materials of headings 1507 to 1515  |
|              | — other  | Manufacture in which all the vegetable materials used are wholly obtained  |
| 1516         | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared   | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 2 used are wholly obtained, and</li> <li>— all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul> |

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| HS heading    | Description  | Working or processing carried out on non-originating materials which confers originating status                                  |  |
|---------------|--|--|--|
| (1)           | (2)  | (3) or (4)   |  |
| 1517          | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of No 1516:                              | Manufacture in which:  |  |
|               |  | — all the materials of Chapters 2 and 4 used are wholly obtained, and  |  |
|               |  | — all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used     |  |
| Chapter 16    | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates   | Manufacture:   |  |
|               |  | — from animals of Chapter 1, and/or  |  |
|               |  | — in which all the materials of Chapter 3 used are wholly obtained   |  |
| ex Chapter 17 | Sugars and sugar confectionery; except for:  | Manufacture from materials of any heading, except that of the product  |  |
| ex 1701       | Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter   | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1702          | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: |  |  |
|               | — chemically-pure maltose and fructose,  | Manufacture from materials of any heading, including other materials of heading 1702   |  |
|               | — Other sugars in solid form, containing added flavouring or colouring matter  | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
|               | — other  | Manufacture in which all the materials used are originating  |  |
| ex 1703       | Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter   | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1704          | Sugar confectionery (including white chocolate), not containing cocoa  | Manufacture:   |  |
|               |  | — from materials of any heading, except that of the product, and   |  |
|               |  | — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product           |  |



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| HS heading | Description  | Working or processing carried out on non-originating materials which confers originating status   |  |
|------------|--|---|--|
| (1)        | (2)  | (3) or (4)  |  |
| Chapter 18 | Cocoa and cocoa preparations   | Manufacture:<br>— from materials of any heading, except that of the product, and<br>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product  |  |
| 1901       | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:<br><br>— Malt extract<br><br>— other | Manufacture from cereals of Chapter 10<br><br>Manufacture:<br>— from materials of any heading, except that of the product, and<br>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product  |  |
| 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; couscous, whether or not prepared:<br><br>— Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs<br><br>— Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs   | Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained<br><br>Manufacture in which:<br>— all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and<br>— all the materials of Chapters 2 and 3 used are wholly obtained |  |

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| HS heading          | Description  | Working or processing carried out on non-originating materials which confers originating status   |  |
|---------------------|--|---|--|
| (1)                 | (2)  | (3) or (4)  |  |
| 1903                | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms  | Manufacture from materials of any heading, except potato starch of heading 1108   |  |
| 1904                | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included | Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except those of heading 1806,</li> <li>— in which all the cereals and flour (except durum wheat and <i>Zea mays</i> maize, and their derivatives) used are wholly obtained, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |  |
| 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 Chapter 20       | Preparations of vegetables, fruit, nuts or other parts of plants; except for:  | Manufacture in which all the fruit, nuts or vegetables used are wholly obtained   |  |
| ex 2001             | Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid  | Manufacture from materials of any heading, except 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  | Manufacture from materials of any heading, except that of the product   |  |
| 2006                | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)   | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product  |  |
| 2007                | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter   | Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>   |  |

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| HS heading    | Description   | Working or processing carried out on non-originating materials which confers originating status  |  |
|---------------|---|--|--|
| (1)           | (2)   | (3) or (4)   |  |
| ex 2008       | <ul style="list-style-type: none"> <li>— Nuts, not containing added sugar or spirits</li> <li>— Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</li> <li>— Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> </ul> | <p>Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |  |
| 2009          | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>   |  |
| ex Chapter 21 | Miscellaneous edible preparations; except for:  | Manufacture from materials of any heading, except that of the product  |  |
| 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   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which all the chicory used is wholly obtained</li> </ul>   |  |
| 2103          | <p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <ul style="list-style-type: none"> <li>— Sauces and preparations therefor; mixed condiments and mixed seasonings</li> <li>— Mustard flour and meal and prepared mustard</li> </ul>     | <p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>  |  |
| ex 2104       | Soups and broths and preparations therefor;   | Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005  |  |

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| HS heading    | Description   | Working or processing carried out on non-originating materials which confers originating status   |  |
|---------------|---|---|--|
| (1)           | (2)   | (3) or (4)  |  |
| 2106          | Food preparations not elsewhere specified or included   | Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>   |  |
| ex Chapter 22 | Beverages, spirits and vinegar; except for:   | Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product, and</li> <li>— in which all the grapes or materials derived from grapes used are wholly obtained</li> </ul>  |  |
| 2202          | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009 | Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except that of the product,</li> <li>— in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and</li> <li>— in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating</li> </ul> |  |
| 2207          | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength   | Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except heading 2207 or 2208, and</li> <li>— in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>                                |  |
| 2208          | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages  | Manufacture: <ul style="list-style-type: none"> <li>— from materials of any heading, except heading 2207 or 2208, and</li> <li>— in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>                                |  |

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| HS heading    | Description  | Working or processing carried out on non-originating materials which confers originating status   |  |
|---------------|--|---|--|
| (1)           | (2)  | (3) or (4)  |  |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for:   | Manufacture from materials of any heading, except that of the product   |  |
| ex 2301       | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption                                      | Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained   |  |
| ex 2303       | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product exceeding 40 % by weight | Manufacture in which all the maize used is wholly obtained  |  |
| ex 2306       | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil  | Manufacture in which all the olives used are wholly obtained  |  |
| 2309          | Preparations of a kind used in animal feeding  | Manufacture in which:<br>— all the cereals, sugar or molasses, meat or milk used are originating, and<br>— all the materials of Chapter 3 used are wholly obtained, |  |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for:  | Manufacture in which all the materials of Chapter 24 used are wholly obtained   |  |
| 2402          | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes  | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating                                    |  |
| ex 2403       | Smoking tobacco  | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating                                    |  |

▼ **M6***ANNEX III***SPECIMENS OF 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/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the Parties 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

|  |  |   |
|--|--|---|
| 1. <b>Exporter</b> (name, full address, country)             | EUR.1      No    A      000.000  |   |
|  | See notes overleaf before completing this form.  |   |
| 3. <b>Consignee</b> (name, full address, country) (optional) | 2. <b>Certificate used in preferential trade between</b><br><br>.....<br><br><b>and</b><br><br>.....<br><br>(insert appropriate countries or groups of countries or territories) |   |
|  | 4. <b>Country, group of countries or territory in which the products are considered as originating</b>   | 5. <b>Country, group of countries or territory of destination</b> |
| 6. <b>Transport details</b> (optional)                       | 7. <b>Remarks</b>  |   |

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|  |   |                                       |
|--|---|---------------------------------------|
| <p>8. <b>Item number; marks, numbers, number and kind of packages</b> <sup>(1)</sup>, description of goods</p>   | <p>9. <b>Gross mass (kg) or other measure</b> (litres, m<sup>3</sup>, etc.)</p>   | <p>10. <b>Invoices</b> (Optional)</p> |
| <p><b>11. CUSTOMS ENDORSEMENT</b><br/> <i>Declaration certified</i><br/> Export document <sup>(2)</sup><br/> Form ..... No .....<br/> of .....<br/> Customs office: .....<br/> Issuing country or territory: ..... Stamp<br/> .....<br/> Place ....., date .....<br/> .....<br/> (Signature)</p> | <p><b>12. DECLARATION BY THE EXPORTER</b><br/> I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.<br/><br/> Place ....., date .....<br/><br/> .....<br/> (Signature)</p>  |                                       |
| <p><b>13. REQUEST FOR VERIFICATION, to</b></p>   | <p><b>14. RESULT OF VERIFICATION</b><br/><br/> Verification carried out shows that this certificate <sup>(1)</sup><br/> <input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.<br/><br/> <input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> |                                       |
| <p>Verification of the authenticity and accuracy of this certificate is requested.<br/><br/> Place ....., date .....<br/><br/> Stamp<br/><br/> .....<br/> (Signature)</p>  | <p>Place ....., date .....<br/><br/> Stamp<br/><br/> .....<br/> (Signature)<br/><br/> <sup>(1)</sup> Insert X in the appropriate box.</p>   |                                       |

<sup>(1)</sup> If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

<sup>(2)</sup> Complete only where the regulations of the exporting country or territory require.

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## NOTES

1. The certificate 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.



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## APPLICATION FOR A MOVEMENT CERTIFICATE

|  |   |   |
|--|---|---|
| 1. <b>Exporter</b> (name, full address, country)   | <b>EUR.1 No A 000.000</b>   |   |
|  | See notes overleaf before completing this form.   |   |
| 3. <b>Consignee</b> (name, full address, country) (optional)   | 2. <b>Application for a certificate to be used in preferential trade between</b>  |   |
|  | <p>.....</p> <p style="text-align: center;"><b>and</b></p> <p>.....</p> <p style="text-align: center;">(insert appropriate countries or groups of countries or territories)</p> |   |
| 6. <b>Transport details</b> (optional)   | 4. <b>Country, group of countries or territory in which the products are considered as originating</b>  | 5. <b>Country, group of countries or territory of destination</b> |
|  | 7. <b>Remarks</b>   |   |
| 8. <b>Item number; marks, numbers, number and kind of packages</b> <sup>(1)</sup> , description of goods | 9. <b>Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>  | 10. <b>Invoices (Optional)</b>                                    |

<sup>(1)</sup> If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

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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 <sup>(1)</sup>:

.....  
.....  
.....  
.....

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 ....., Date.....  
.....

(Signature)

<sup>(1)</sup> 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.

▼ **M6***ANNEX IV***TEXT OF THE ORIGIN DECLARATION**

The origin 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.

**Bulgarian version**

Износителят на продуктите, обхванати от този документ (митническо разрешение № ... <sup>(1)</sup>) декларира, че освен където ясно е отбелязано друго, тези продукти са с ... преференциален произход <sup>(2)</sup>.

**Spanish version**

El exportador de los productos incluidos en el presente documento (autorización aduanera nº ... <sup>(1)</sup>) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... <sup>(2)</sup>.

**Czech version**

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ... <sup>(1)</sup>) prohlašuje, že kromě zřetelně označených mají tyto výrobky preferenční původ v ... <sup>(2)</sup>.

**Danish version**

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ... <sup>(1)</sup>), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ... <sup>(2)</sup>.

**German version**

Der Ausfüh­rer (Ermäch­tigter Ausfüh­rer; Bewilligungs-Nr. ... <sup>(1)</sup>) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte ... <sup>(2)</sup> Ursprungswaren sind.

**Estonian version**

Käesoleva dokumendiga hõlmatud toodete eksportija (tolli kinnitus nr ... <sup>(1)</sup>) deklareerib, et need tooted on ... <sup>(2)</sup> sooduspäritoluga, välja arvatud juhul, kui on selgelt näidatud teisiti.

**Greek version**

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ... <sup>(1)</sup>) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ... <sup>(2)</sup>.

**English version**

The exporter of the products covered by this document (customs authorisation No ... <sup>(1)</sup>) declares that, except where otherwise clearly indicated, these products are of ... <sup>(2)</sup> preferential origin.

▼ **M6**

## French version

L'exportateur des produits couverts par le présent document (autorisation douanière n<sup>o</sup> ...<sup>(1)</sup>) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...<sup>(2)</sup>.

## Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. ...<sup>(1)</sup>) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ...<sup>(2)</sup> preferencijalnog podrijetla.

## Italian version

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

## Latvian version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ...<sup>(1)</sup>), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ...<sup>(2)</sup>.

## Lithuanian version

Šiame dokumente išvardytų produktų eksportuotojas (muitinės liudijimo Nr. ...<sup>(1)</sup>) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...<sup>(2)</sup> preferencinės kilmės produktai.

## Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...<sup>(1)</sup>) kijelentem, hogy eltérő egyértelmű jelzés hiányában az áruk preferenciális ...<sup>(2)</sup> származásúak.

## Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana Nru ...<sup>(1)</sup>) jiddikjara li, hliet fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...<sup>(2)</sup>.

## Dutch version

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

## Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...<sup>(1)</sup>) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ...<sup>(2)</sup> preferencyjne pochodzenie.

## Portuguese version

O abaixo-assinado, exportador dos produtos abrangidos pelo presente documento (autorização aduaneira n.º ...<sup>(1)</sup>), declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ...<sup>(2)</sup>.

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## Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ... <sup>(1)</sup>) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ... <sup>(2)</sup>.

## Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št. ... <sup>(1)</sup>) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ... <sup>(2)</sup> poreklo.

## Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ... <sup>(1)</sup>) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ... <sup>(2)</sup>.

## Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa N:o ... <sup>(1)</sup>) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita <sup>(2)</sup>.

## Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr ... <sup>(1)</sup>) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung <sup>(2)</sup>.

## Catalan version

L'exportador dels productes determinats en el present document (Autorització duanera n° ... <sup>(1)</sup>) declara que, llevat que s'indiqui el contrari, aquests productes tenen l'origen preferencial ... <sup>(2)</sup>

..... <sup>(3)</sup>

(Place and date)

..... <sup>(4)</sup>

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

<sup>(1)</sup> When the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets must be omitted or the space left blank.

<sup>(2)</sup> Origin of products to be indicated. When the origin declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

<sup>(3)</sup> These indications may be omitted if the information is contained on the document itself.

<sup>(4)</sup> In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

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JOINT DECLARATION CONCERNING THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by Andorra as originating in the European Union within the meaning of the Agreement.
2. The Appendix concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation shall apply *mutatis mutandis* for the purpose of defining the originating status of the products referred to in paragraph 1.

**▼ M6****JOINT DECLARATION CONCERNING THE REVISION OF THE RULES OF ORIGIN CONTAINED IN THE APPENDIX CONCERNING THE DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS' AND METHODS OF ADMINISTRATIVE COOPERATION**

1. The Parties agree to review the rules of origin contained in the Appendix concerning the definition of the concept of 'originating products' and methods of administrative cooperation and discuss the necessary amendments upon request of either Party. In such discussions, the Parties shall take into account the development of technologies, production processes, price fluctuations and all other factors which might justify the changes to the rules.
2. Annex II to the Appendix concerning the definition of the concept of 'originating products' and methods of administrative cooperation will be adapted in accordance with the periodical changes to the Harmonised System.