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## **PROPOSAL**

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From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

date of receipt: 26 April 2024

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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No. Cion doc.: COM(2024) 191 final - Annex (Part 2/14)

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Subject: ANNEX to the Proposal for a COUNCIL DECISION on the signing, on behalf of the European Union, and provisional application of the Agreement establishing an association between the European Union and the Principality of Andorra and the Republic of San Marino, respectively

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Delegations will find attached document COM(2024) 191 final - Annex (Part 2/14)

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Encl.: COM(2024) 191 final - Annex (Part 2/14)



Brussels, 26.4.2024  
COM(2024) 191 final

ANNEX – PART 2/14

**ANNEX**

*to the*

**Proposal for a COUNCIL DECISION**

**on the signing, on behalf of the European Union, and provisional application of the Agreement establishing an association between the European Union and the Principality of Andorra and the Republic of San Marino, respectively**

**ANNEX (PART 2/14)**

ANDORRA PROTOCOL

PART I

GENERAL PROVISIONS

CHAPTER 1

COOPERATION BETWEEN THE EU AND ANDORRA

ARTICLE 1

Replacement and succession of the Cooperation Agreement of 15 November 2004

This Agreement replaces and succeeds the Cooperation Agreement between the European Economic Community and the Principality of Andorra signed in Brussels on 15 November 2004<sup>1</sup>.

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<sup>1</sup> OJ L 135, 28.5.2005, p. 14.

## ARTICLE 2

### Specific provisions on cooperation

1. Cooperation between the EU and Andorra pursuant to Article 64 of the Framework Agreement shall take into account the experience of Andorra's participation in EU programmes, in particular existing territorial cooperation programmes and cross-border cooperation structures in the Pyrenees.
2. To this end, the EU and Andorra agree to intensify their regional cooperation, along the lines of the EU policy of cross-border, transnational and interregional cooperation, and will explore coordinated action to develop the border areas around Andorra with a view to promoting a policy for the Pyrenees comparable to that for the Alps. At the same time, they agree to develop their cooperation on a policy for mountain areas, along the lines of the EU policy to ensure continued and sustainable agricultural land use, economic development and preservation of the natural environment.

## PART II

### FREE MOVEMENT OF GOODS

#### CHAPTER 1

#### GENERAL PROVISIONS

#### ARTICLE 3

##### Principles

The free movement of goods between the EU and Andorra is based, on the one hand, on a customs union and, on the other hand, on the implementation and application by Andorra of the EU acquis in the area of free movement of goods.

#### ARTICLE 4

##### Customs union between the EU and Andorra

This Agreement establishes a customs union between the EU and Andorra which replaces and succeeds the agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra signed in Luxembourg on 28 June 1990<sup>1</sup>.

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<sup>1</sup> OJ L 374, 31.12.1990, p. 16.

## ARTICLE 5

### Scope of the customs union

1. The customs union between the EU and Andorra shall cover all goods, without prejudice to specific provisions set out in Article 10 of this Protocol.
2. The customs union between the EU and Andorra shall cover both the customs territory of the EU as defined in Article 4 of the Union Customs Code<sup>1</sup> and the territory of Andorra.
3. The customs union between the EU and Andorra shall cover:
  - (a) goods produced in the customs territory of the EU or in Andorra, including those obtained in whole or in part from products coming from third countries that are in free circulation in the customs territory of the EU or in Andorra;
  - (b) goods coming from third countries that are in free circulation in the customs territory of the EU or in Andorra.
4. Products coming from third countries shall be considered to be in free circulation in the customs territory of the EU or in 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 reimbursement of such duties or charges in respect of those products.

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<sup>1</sup> Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013 p.1).

5. The customs union shall also cover goods obtained in the customs territory of the EU or in Andorra, the manufacture of which involves products coming from third countries that are in free circulation neither in the customs territory of the EU nor in Andorra. The provisions on customs union shall, however, apply to those goods only if the exporting Associated Party levies EU customs duties on third country products used in their manufacture.

## ARTICLE 6

### Measures implementing common commercial policy

1. By way of derogation from Article 81 of the Framework Agreement, Andorra shall directly apply all measures that the EU applies to goods imported into or exported from the customs territory of the EU provided for in Council Regulation (EEC) No 2658/87<sup>1</sup> with the exception of tariff quotas.
2. Andorra shall directly apply all obligations arising from the international agreements concluded by:
  - (a) the EU;
  - (b) EU Member States acting on behalf of the EU; or
  - (c) EU Member States and the EU acting jointly;

insofar as such obligations concern trade in goods between the EU and third countries.

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<sup>1</sup> OJ L 256, 07.09.1987, p.1

3. Without prejudice to paragraph 1, the Joint Committee set up by Article 76(1), point (a) of the Framework Agreement may adopt decisions to update Section I of Annex XXV.
4. The measures referred to in paragraph 1 shall include measures resulting from the application in the EU of the legal acts referred to in Section I of Annex XXV.
5. All legal acts listed in Section II of Annex XXV shall be implemented by Andorra into its legal system.
6. Paragraphs 1 and 2 shall apply without prejudice to any specific provisions or rules set out in Annexes I and II to the Associated State Protocol.

## ARTICLE 7

### Customs Cooperation Subcommittee

1. By way of derogation from the first sentence of Article 76(8) of the Framework Agreement, hereby a Customs Cooperation Subcommittee is established. The methodology, composition and functioning of that Subcommittee shall be determined by the Joint Committee in its rules of procedure.
2. The Subcommittee shall examine issues of interpretation and implementation of the customs provisions contained in this Agreement periodically or at the request of one of the Associated Parties. It shall also deal with all matters relating to customs cooperation and mutual administrative assistance in customs matters between the EU and Andorra.



3. The Subcommittee on its own initiative or at the request of the Joint Committee, as the case may be, shall make recommendations to the Joint Committee on customs matters that must be resolved by a decision of the Joint Committee.

## CHAPTER 2

### SPECIFIC PROVISIONS

#### ARTICLE 8

##### Preferential agreements negotiated by the EU

The EU shall do its utmost, in its trade negotiations with third countries, to obtain the extension of any preferential arrangements applicable to goods to products originating in Andorra.

#### ARTICLE 9

##### Mutual recognition agreements negotiated by the EU

The EU shall do its utmost, in its negotiations on mutual recognition agreements with third countries, to obtain their extension for the purposes of conformity assessment and marking of products to Andorra.

## ARTICLE 10

### Progressive inclusion of tobacco products in the customs union

1. Without prejudice to the provisions of Chapter I of Part II of the Framework Agreement and Chapter I of Part II of this Protocol, customs duties and charges having equivalent effect applicable to imports into Andorra of EU products covered by Chapter 24 of the Nomenclature annexed to the International Convention on the Harmonized Commodity Description and Coding System<sup>1</sup> (the Harmonised System Nomenclature) shall be phased out over a transitional period of 30 years from the date of entry into force of this Agreement, in accordance with the arrangements set out in paragraphs 2 to 5.
2. The arrangements applied to imports into Andorra as regards products covered by Chapter 24 of the Harmonised System Nomenclature from third countries may not be more favourable than those applied to imports of the same products from the EU.
3. The products covered by headings 24.02, 24.03 and 24.04 of the Harmonized System Nomenclature, in its 2022 version<sup>2</sup>, manufactured in the EU from raw tobacco and meeting the conditions of Article 5(3) of Chapter I of Part II of this Protocol shall be eligible, when imported into Andorra, for a preferential rate corresponding to 60 % of the rate applied in Andorra to the same products from third countries.
4. Customs duties and charges having equivalent effect resulting from the application of the arrangements under paragraph 2 and the calculation of the preferential rate referred to in paragraph 3 shall be referred to as ‘basic duties’ and shall be those applied by Andorra on the date of entry into force of this Agreement.

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<sup>1</sup> Council Decision 87/369/EEC of 7 April 1987 concerning the conclusion of the International Convention on the Harmonized Commodity Description and Coding System and of the Protocol of Amendment thereto (OJ L 198, 20.7.1987, p. 1).

<sup>2</sup> Commission Implementing Regulation (EU) 2021/1832 of 12 October 2021 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 385, 29.10.2021, p. 1).

5. The customs duties and charges having equivalent effect applicable to EU products under Chapter 24 imported into Andorra shall be progressively eliminated in the following six steps:
- (a) seven years from the date of entry into force of this Agreement, those duties shall be equal to 95 % of the basic duties;
  - (b) ten years from the date of entry into force of this Agreement, these duties shall be equal to 90 % of the basic duties;
  - (c) 15 years from the date of entry into force of this Agreement, these duties shall be equal to 70 % of the basic duties;
  - (d) 20 years from the date of entry into force of this Agreement, these duties shall be equal to 50 % of the basic duties;
  - (e) 25 years from the date of entry into force of this Agreement, these duties shall be equal to 30 % of the basic duties; and

from the 30th anniversary and every subsequent year, these duties shall be equal to 0 %.

## ARTICLE 11

### Monitoring mechanism during the transition period

1. Andorra shall transmit to the EU, before the 15th day of each month, the following data on the products covered by Chapter 24 of the Harmonized System Nomenclature (raw tobacco and tobacco products): changes, on a monthly basis, in the quantities produced and manufactured in Andorra, imported, marketed and exported.
2. Andorra shall transmit to the EU, each year before 1 September, a report on the development of the following elements:
  - (a) the situation of public finances, including the share of tax revenue from tobacco;
  - (b) the diversification of the Andorran economy, including, in particular, of the agricultural sector;
  - (c) the production, import, marketing and export of raw tobacco and tobacco products;
  - (d) the measures taken by Andorra to prevent and combat fraud and smuggling (legislation, implementation and administrative, judicial and material capacity).
3. In order to assess the elements covered by the annual report referred to in paragraph 2, Andorra shall take into account in particular the following indicators:
  - (a) changes in the volume of State revenue;
  - (b) customs duties and direct and indirect taxes collected;

- (c) the change in the weight of tobacco tax revenue in public finances;
- (d) changes in the relative weight of revenue from the tobacco harvest in relation to total revenue from agricultural holdings;
- (e) the development of investments (Andorran and foreign);
- (f) developments in the employment situation in Andorra;
- (g) the development of the tourist influx;
- (h) changes in the monthly data on raw tobacco and tobacco products, namely the quantities:
  - (i) produced and manufactured in Andorra;
  - (ii) imported from the EU and third countries;
  - (iii) marketed in Andorra; and
  - (iv) exported to the EU and to third countries.

In addition, the changes in those data compared to the previous year and the average of the previous five years shall be taken into account;

- (i) changes in the sales price (weighted average price based on data on marketed quantities; minimum price and maximum price) of tobacco products in Andorra, as well as the composition of that price (taxes and other elements);

(j) concrete data on the effectiveness of measures to prevent and combat fraud and smuggling, namely:

(i) legislative and judicial developments;

(ii) the change in the number of staff assigned to combatting fraud and smuggling;

(iii) developments in the equipment needed to combat fraud and smuggling;

(iv) cooperation with neighbouring countries;

(v) the number and value of interceptions.

4. Every five years, or at the request of either Andorra or the EU, a follow-up meeting shall be held during which the EU and Andorra shall be informed of developments in the indicators measuring the impact on Andorra of the gradual transition to the free movement of tobacco products.

5. The Joint Committee may decide to adapt the elements and indicators referred to in paragraphs 2 and 3.

6. The Joint Committee may decide, in the event of satisfactory developments in the diversification of the Andorran economy, in particular the tobacco sector, to suspend the transmission of the data and the report referred to in paragraphs 1 to 3.

## ARTICLE 12

### Tobacco safeguard measures

1. In the event of serious economic, fiscal, societal or environmental difficulties caused by the rate of progressive tariff elimination applicable to Chapter 24 of the Harmonised System referred to in Article 10 of this Protocol, Andorra may unilaterally take safeguard measures to adjust that rate, under the conditions and in accordance with this Article.
2. The EU may unilaterally take appropriate safeguard measures, under the conditions and in accordance with this Article, where it considers that there have been unfavourable developments in the prevention and combatting of fraud and smuggling in Andorra; or an adverse increase in production, imports, marketing or exports of raw tobacco and tobacco products; or an increase in the price differentials for tobacco products (including taxes) between Andorra and the Member States of the EU, particularly in relation to the neighbouring Member State with the lowest price.
3. The safeguard measures under paragraphs 1 and 2 shall be restricted in their scope and duration to what is strictly necessary in order to remedy the situation.
4. Where Andorra or the EU intend to take safeguard measures pursuant to paragraph 1 or 2, respectively, Andorra or the EU shall notify the other Associated Party without delay and provide all relevant information.
5. Paragraphs 4 to 9 of Article 97 of the Framework Agreement shall apply.



## ARTICLE 13

### Rules of origin applicable to tobacco during the transitional period

1. During the transitional period provided for in Article 10 of this Protocol and upon importation into the EU, the products covered by Chapter 24 of the Harmonized System Nomenclature and originating in Andorra shall be admitted free of import duties.
2. The rules of origin and the methods of administrative cooperation applicable to the products referred to in paragraph 1 are laid down in Appendix 1 to this Protocol.

## CHAPTER 3

### TRAVELLER ALLOWANCES

#### ARTICLE 14

##### General provisions

1. The EU and Andorra shall grant, on the basis of monetary thresholds or quantitative limits, exemptions from import duties, from VAT or general indirect tax and from excise duties for goods imported in the personal luggage of travellers coming from the other Associated Party, provided that such imports are of a non-commercial character.
2. For the purposes of the application of paragraph 1 imports shall be regarded as being of a non-commercial character if they:
  - (a) are of an occasional nature;
  - (b) consist exclusively of goods for the personal or family use of the travellers, or of goods intended as presents.
3. The nature or quantity of the goods must not be such as to indicate that they are being imported for commercial reasons.

## ARTICLE 15

### Monetary thresholds and quantitative limits

1. The exemption referred to in Article 14 of this Protocol shall be the same as applicable in the EU in respect of third countries<sup>1</sup>.
2. By way of derogation from paragraph 1 and provided that the goods are acquired subject to the general conditions governing taxation on the domestic market of one of the Associated Parties, the monetary thresholds and quantitative limits set out in paragraphs 3 and 5 shall apply.
3. For goods to which a monetary threshold applies, the total value of the exemption shall be set at three times the value of the exemption applied by the EU in respect of third countries. This paragraph shall not apply to travellers under the age of 15.
4. For the purposes of applying monetary thresholds, the value of an individual item may not be split up.
5. For goods to which a quantitative limit applies, exemptions shall be set at:
  - (a) Tobacco products:
    - 300 cigarettes, or
    - 150 cigarillos, or
    - 75 cigars, or

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<sup>1</sup> Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries (OJ L 346, 29.12.2007, p. 6)

- 400 grams of smoking tobacco.

The quantities indicated each represent 100 % of the total exemptions granted for tobacco products.

Cigarillos are cigars of a maximum weight of 3 grams each.

In the case of any one traveller, the exemption may be applied to any combination of tobacco products, provided the aggregate of the percentages used up from the individual allowances does not exceed 100 %.

(b) Alcohol and alcoholic beverages, wines and beers:

- a total of 1,5 litre of alcohol and alcoholic beverages of an alcoholic strength exceeding 22 % vol, or undenatured ethyl alcohol of 80 % vol and over;

or

- a total of 3 litres of alcohol and alcoholic beverages of an alcoholic strength not exceeding 22% vol.

and

- 5 litres of still wine and a total of 20 litres of beer.

The quantities indicated each represent 100 % of the total exemptions granted for alcohol and alcoholic beverages.

In the case of any one traveller, the exemption may be applied to any combination of the types of alcohol and alcoholic beverage referred to in point (b), provided the aggregate of the percentages used up from the individual allowances does not exceed 100 %.

6. Paragraph 5 shall not apply to travellers under the age of 17.

## CHAPTER 4

### CUSTOMS SECURITY MEASURES

#### ARTICLE 16

##### Definition

"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 EU.

#### ARTICLE 17

##### General principles concerning customs security measures

1. The EU and Andorra undertake to apply to the carriage of goods to and from third countries the customs security measures set out in Article 15 of this Protocol and thus to ensure an equivalent level of security at their external borders.
2. The EU and Andorra shall waive the application of the customs security measures referred to in Article 16 of this Protocol during the carriage of goods between their customs territories.

## ARTICLE 18

### Agreements with third countries

1. The EU and Andorra 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 Chapter, particularly if the proposed agreement includes provisions that derogate from the customs security measures set out in this Chapter.
2. The EU and Andorra agree that agreements concluded by either of them with a third country in an area covered by customs security measures shall not create obligations for the other Associated Party, unless the Joint Committee decides otherwise.

## ARTICLE 19

### Place for lodging an entry summary declaration and a declaration prior to exit of goods

1. The entry summary declaration shall be lodged with the competent authority of the Associated 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 in cases where goods are destined for the other Associated Party.

2. The declaration prior to exit of goods shall be lodged with the competent authority of the Associated Party in whose customs territory the formalities for export 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 an Associated Party through the customs territory of the other Associated Party, the declaration prior to the exit of the goods shall be lodged only with the competent authorities of the second Party.

## ARTICLE 20

### Customs security controls and security-related risk management

1. The EU and Andorra shall cooperate with a view to:
  - (a) exchanging information with the aim of improving and strengthening their risk analysis and the effectiveness of security-related customs controls;
  - (b) 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 joint risk management.
2. The Joint Committee shall adopt any decision necessary for the application of paragraph 1.



## ARTICLE 21

### Monitoring the implementation of customs security measures

1. The Joint Committee shall adopt decisions setting out the way in which the EU and Andorra are to monitor the implementation of this Chapter and to verify compliance with customs security measures.

That monitoring may take the form of:

- (a) a regular assessment of the implementation of this Chapter;
  - (b) a review to improve the manner in which it is applied or to amend its provisions so that it better fulfils its objectives;
  - (c) the organisation of thematic meetings between experts of the EU and Andorra and audits of administrative procedures, including on-the-spot visits.
2. The Joint Committee shall ensure that measures taken under paragraph 1 uphold the rights of economic operators.

## ARTICLE 22

### Exchange of information concerning authorised economic operators

The European Commission and the competent authorities of Andorra 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<sup>1</sup>;
- (b) the name and address of the authorised economic operator;
- (c) the number of the authorisation granting authorised economic operator status;
- (d) current status (current, suspended, withdrawn);
- (e) periods of changed status;
- (f) the date on which the authorisation becomes effective;
- (g) the authority which issued the authorisation.

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<sup>1</sup> Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1)

## ARTICLE 23

### Protection of professional secrecy and personal data

1. The information exchanged by the EU and Andorra under this Chapter shall enjoy the protection extended to professional secrecy and personal data as defined in the law of the recipient Associated Party.
2. Information may not be transferred to persons other than the competent authorities of the Associated Party concerned, nor may it be used by those authorities for purposes other than those provided for in this Agreement.

## ARTICLE 24

### Rebalancing measures

1. The EU or Andorra may, after consultation within the Joint Committee, take appropriate rebalancing measures, including the suspension of the application of customs security measures, where it finds that the other Associated Party does not comply with the conditions thereof.
2. Where any delay could jeopardise the effectiveness of customs security measures, provisional precautionary measures may be taken, without prior consultation, provided consultations take place within the Joint Committee immediately after the adoption of those measures.

3. Where the implementation of the relevant acquis on customs security measures is no longer ensured by Andorra in accordance with this Chapter, the EU may suspend the application of the customs security measures, unless the Joint Committee, after having examined ways of maintaining the application of the acquis, decides otherwise.
4. Rebalancing measures should be proportional, and their scope and duration should be limited to what is necessary to address the situation. An Associated Party may request the Joint Committee to hold consultations on the proportionality of those measures.

## CHAPTER 5

### MUTUAL ASSISTANCE FOR RECOVERY

#### ARTICLE 25

##### Mutual assistance for the recovery of claims

1. Each EU Member State and Andorra shall provide mutual assistance for the recovery of claims relating to import duties and export duties.
2. Such assistance shall cover:
  - (a) administrative penalties, fines, fees and surcharges relating to the claims that may be subject to a request for mutual assistance in accordance with paragraph 1, imposed by the administrative authorities that are competent to levy the taxes or duties concerned or carry out administrative enquiries with regard to them, or confirmed by administrative or judicial bodies at the request of those administrative authorities;
  - (b) fees for certificates and similar documents issued in connection with administrative procedures related to the taxes or duties concerned;
  - (c) interest and costs relating to the claims for which mutual assistance may be requested in accordance with paragraph 1 or point (a) or (b) of this paragraph.

3. Mutual assistance for recovery shall be given in accordance with Chapters I to V of Council Directive 2010/24/EU<sup>1</sup>, and Chapters I to IV of Commission Implementing Regulation (EU) 1189/2011<sup>2</sup>, except as regards the following rules:
- (a) by way of derogation from Article 4(1) and (6) of Council Directive 2010/24/EU, each EU Member State and Andorra shall designate the authorities authorised to make or receive requests for assistance. They shall provide the European Commission with a list of those authorities and inform it of any relevant changes. The European Commission shall communicate the information received to the EU Member States and Andorra;
  - (b) by way of derogation from Article 13(1), first and second subparagraphs, and Article 17 of Council Directive 2010/24/EU, a request for recovery or a request for precautionary measures may be carried out on the basis of the powers and procedures provided under the laws, regulations or administrative provisions of the requested State, where those provisions provide for an effective and efficient recovery system;
  - (c) by way of derogation from Article 19(2), first and second subparagraphs, and Article 19(3) of Council Directive 2010/24/EU, any request for recovery or precautionary measures pursuant to this Protocol shall have the effect of suspending the period of limitation until the requested authority has executed the request;

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<sup>1</sup> Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 084, 31.03.2010, p. 1)

<sup>2</sup> Commission Implementing Regulation (EU) No 1189/2011 of 18 November 2011 laying down detailed rules in relation to certain provisions of Council Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 302, 19.11.2011, p. 16)

- (d) for the purposes of this Article, Article 22(1) of Council Directive 2010/24/EU shall be complemented by the following sentence: "In any event, additional information relating to requests for assistance and replies to such requests may be provided in English or in another language accepted by the competent authorities.";
- (e) Each EU Member State and Andorra shall collect statistics on the following:
  - (i) the number of requests for information, notification, recovery or precautionary measures which it sends to each requested State and which it receives from each applicant State each year;
  - (ii) the amount of the claims for which recovery assistance is requested and the amounts recovered.

The statistics referred to in points (i) and (ii) shall be communicated to the European Commission no later than 30 June of each year. The European Commission shall communicate the information received from EU Member States to Andorra;

- (f) by way of derogation from Article 2(1) and (2) of Commission Implementing Regulation 1189/2011<sup>1</sup>, all requests and accompanying instruments, forms and other documents, as well as any other information communicated with regard to these requests shall be sent by secure email, unless that is impracticable for technical reasons, or by any other means approved by the competent authorities.

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<sup>1</sup> Commission Implementing Regulation (EU) No 1189/2011 of 18 November 2011 laying down detailed rules in relation to certain provisions of Council Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 302, 19.11.2011, p. 16)

4. When submitting a request for information, EU Member States and Andorra shall use a form established on the model used for requests between EU Member States, unless otherwise agreed by the requesting authority and the requested authority.

When submitting a request for notification, EU Member States and Andorra shall use a form established on the model used for requests between EU Member States.

When submitting a request for recovery or a request for precautionary measures, EU Member States and Andorra shall use a form established on the model used for requests between EU Member States.

The standard form accompanying the request for notification and the form for the uniform instrument permitting the adoption of enforcement measures in the requested State shall be drawn up on the basis of the templates used for requests between EU Member States.

The structure and layout of the forms referred to in this paragraph may be adapted in the light of the provisions of this Protocol and of the requirements and possibilities of the electronic communication system, provided that the set of data and information contained therein is not substantially altered. Fields in the forms that are left blank during the communication relating to the request and its execution may be omitted.



## ARTICLE 26

### Connection to EU electronic systems

1. The EU shall provide the necessary technical assistance and training to facilitate the connection of Andorra to EU electronic systems necessary for the proper functioning of the customs union, within the limits and in accordance with the arrangements to be established by a decision of the Joint Committee, taking into account the financial resources available for that purpose. The connection costs shall be borne by Andorra.
2. The decision of the Joint Committee referred to in paragraph 1 shall also set out a timetable for the gradual connection of Andorra to EU electronic systems, taking into account the real needs of Andorran foreign trade and of the EU, as well as alternative solutions for cases where connection costs would be disproportionate to the expected utility.

## CHAPTER 6

### RULES ON ANIMAL HEALTH, FOOD SAFETY AND PLANT HEALTH

#### ARTICLE 27

##### Subcommittee on Food Safety and Veterinary and Phytosanitary Matters

1. By way of derogation from the first sentence of Article 76(8) of the Framework Agreement, a Subcommittee on Food Safety and Veterinary and Phytosanitary Matters is hereby established. The methodology, composition and functioning of this Subcommittee shall be determined by the Joint Committee in its rules of procedure.
2. The Subcommittee shall regularly, or at the request of either the EU or Andorra, review the development of the legislation on food safety and veterinary and phytosanitary matters and identify the legal acts that are to be applied in Andorra.
3. If necessary, the Subcommittee shall make recommendations to the Joint Committee with a view to updating Annex I to the Associated State Protocol pursuant to Article 81 of the Framework Agreement.

## ARTICLE 28

### Checks on products imported from third countries and destined for Andorra

Checks on products imported from third countries and destined for Andorra shall be carried out at border control posts by the competent authorities of EU Member States in the name of, and on behalf of, the Andorran authorities.

## ARTICLE 29

### Access to prophylactic or therapeutic treatments in the event of health crises

1. The EU and Andorra shall cooperate closely in the event of major health crises in the areas of animal health, plant health and food safety.
2. In the event of major health crises caused by outbreaks of animal diseases which may be considered to be of a highly epizootic nature, the EU and Andorra shall immediately inform each other and, as far as possible, coordinate their action, in particular when considering the introduction of vaccination measures or plans.

## ARTICLE 30

### Audits

Andorra shall be subject to the same arrangements for auditing by the experts of the EU as those laid down for EU Member States.

## ARTICLE 31

### Participation in reporting systems

1. Andorra shall participate in the computerised information management system for official controls (IMSOC) or any other system which might replace it at a future date.
2. The technical and operational arrangements for Andorra's participation in that system shall be established by the Joint Committee, on a proposal from the relevant subcommittee.

## PART III

### FREE MOVEMENT OF PERSONS, SERVICES AND CAPITAL

#### CHAPTER 1

#### FREE MOVEMENT OF PERSONS, WORKERS AND SELF-EMPLOYED PERSONS

#### ARTICLE 32

##### Transitional periods on the free movement of persons

1. Andorra, on the one hand, and EU Member States, on the other hand, may maintain in force until 1 January 2027 with regard to nationals from EU Member States, on the one hand, and to nationals of Andorra, on the other hand, national provisions submitting entry, residence and employment to prior authorization.

Andorra may maintain in force until 1 January 2027 with regard to nationals of EU Member States quantitative limitations for new residents and workers.

2. Andorra may maintain in force until 1 January 2027 national provisions limiting professional mobility and access to professions for all categories of workers.

## ARTICLE 33

### Measures during the transitional periods

1. Other than the limitations set out in Article 32, Andorra shall not introduce any new restrictive measures concerning the entry, employment and residence of workers and self-employed persons as of the date of signature of this Agreement.
2. Andorra shall take all necessary measures so that during the transitional period nationals of EU Member States may take up available employment in the territory of Andorra with the same priority as nationals of Andorra.

## ARTICLE 34

### Application of existing bilateral arrangements during the transitional period

During the transitional periods, existing bilateral arrangements will continue to apply unless provisions which are more favourable to citizens of EU Member States result from this Agreement.

## CHAPTER 2

### TRANSPORT

#### ARTICLE 35

##### Road haulage cabotage

1. This Agreement is, as far as cabotage rights are concerned, without prejudice to the following bilateral agreements:
  - (a) *Acuerdo entre el Reino de España y el Principado de Andorra sobre transporte internacional por carretera*, signed in Ordino on 8 January 2015;
  - (b) *Accord entre le Gouvernement de la République française et le Gouvernement de la Principauté d'Andorre concernant les transports routiers internationaux de marchandises*, signed in Andorra la Vella on 12 December 2000;
  - (c) *Acordo entre o Principado de Andorra e a República Portuguesa relativo a Transportes Internacionais Rodoviários de Passageiros e de Mercadorias*, signed in Andorra la Vella on 15 November 2000 ; and
  - (d) *Accordo fra il Governo della Repubblica italiana e il Governo del Principato di Andorra, concernente la regolamentazione del trasporto internazionale di viaggiatori e di merci su strada*, signed in Brussels on 19 May 2015.

Such cabotage rights may be updated.

2. This Agreement shall supersede the bilateral agreements referred to in paragraph 1 as regards all matters other than cabotage rights governed by those bilateral agreements.
3. Except as provided for in paragraph 1, Andorra may not conclude new agreements on road transport governing matters within the scope of this Agreement with EU Member States.



## PART IV

### HORIZONTAL PROVISIONS RELATING TO THE FOUR FREEDOMS

#### CHAPTER I

#### COMPANY LAW

#### ARTICLE 36

##### Interconnection of registers

1. The central, commercial and company registers of Andorra shall be connected to the system of interconnection of registers in accordance with Article 22 of Directive (EU) 2017/1132 of the European Parliament and of the Council<sup>1</sup>.
2. Andorra shall implement the necessary measures to ensure the interoperability of its registers with the system of interconnection of registers via the platform in accordance with Article 22(3) of Directive (EU) 2017/1132 and shall ensure that its companies have a unique identifier (EUID) allowing them to be unequivocally identified between registers through that system of interconnection of registers.
3. Andorra shall bear the costs of adjusting its registers as well as their maintenance and functioning costs in accordance with Article 25(6) of Directive (EU) 2017/1132.

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<sup>1</sup> Directive (EU) 2017/1132 of the European Parliament and of the Council of 14 June 2017 relating to certain aspects of company law (OJ L 169, 30.6.2017, p. 46).

RULES OF ORIGIN

PART I  
GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this appendix, the following definitions apply:

- (a) "Associated Party" means Andorra or the EU;
- (b) "chapters", "headings" and "subheadings" mean the chapters, the headings and the subheadings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System ("Harmonised System") with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;
- (c) "classified" means the classification of a good under a particular heading or subheading of the Harmonised System;

- (d) "consignment" means products which are either:
  - (i) sent simultaneously from one exporter to one consignee; or
  - (ii) 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;
- (e) "customs authorities of the EU" means the customs authorities of any EU Member State;
- (f) "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 ("WTO Agreement on Customs Valuation");
- (g) "ex-works price" means the price paid for the product ex works to the manufacturer in the Associated Party in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported; where the last working or processing has been subcontracted to a manufacturer, the term 'manufacturer' refers to the enterprise that has employed the subcontractor; where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the Associated Party, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (h) "fungible material" or "fungible product" means material or product that is of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another;

- (i) "goods" means both material and product;
- (j) "manufacture" means any kind of working or processing, including assembly;
- (k) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (l) "maximum content of non-originating materials" means the maximum content of non-originating materials which is permitted in order to consider a manufacture to be working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used that fall under a specified group of chapters, chapter, heading or subheading;
- (m) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (n) "territory" includes the land territory, internal waters and the territorial sea of an Associated Party;
- (o) "value added" shall be taken to be the ex-works price of the product minus the customs value of each of the materials incorporated which originate in the other Associated 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 Associated Party;

- (p) "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 Associated Party. Where the value of the originating materials used needs to be established, this point shall be applied *mutatis mutandis*.

## PART II

### DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

#### ARTICLE 2

##### General requirements

For the purpose of implementing this Agreement, the following products shall be considered as originating in an Associated Party when exported to the other Associated Party:

- (a) products wholly obtained in an Associated Party within the meaning of Article 3 of this Appendix;
- (b) products obtained in an Associated Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Associated Party within the meaning of Article 4 of this Appendix.

## ARTICLE 3

### Wholly obtained products

1. The following shall be considered as wholly obtained in an Associated Party when exported to the other Associated Party:
  - (a) mineral products and natural water extracted from its soil or from its seabed;
  - (b) plants, including aquatic plants, and vegetable products grown or harvested there;
  - (c) live animals born and raised there;
  - (d) products from live animals raised there;
  - (e) products from slaughtered animals born and raised there;
  - (f) products obtained by hunting or fishing conducted there;
  - (g) products of aquaculture where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae, fry or fingerlings;
  - (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
  - (i) products made on board its factory ships exclusively from products referred to in point (h);

- (j) used articles collected there fit only for the recovery of raw materials;
- (k) waste and scrap resulting from manufacturing operations conducted there;
- (l) products extracted from the seabed or below the seabed which is situated outside its territorial sea but where it has exclusive exploitation rights;
- (m) goods produced there exclusively from the products specified in points (a) to (l).

2. The terms "its vessels" and "its factory ships" in points (h) and (i) of paragraph 1, respectively, shall apply only to vessels and factory ships which meet each of the following requirements:

- (a) they are registered in the exporting or the importing Associated Party;
- (b) they sail under the flag of the exporting or the importing Associated Party;
- (c) they meet one of the following conditions:
  - (i) they are at least 50 % owned by nationals of the exporting or the importing Associated Party; or
  - (ii) they are owned by companies which:
    - have their head office and their main place of business in the exporting or the importing Party; and



- are at least 50 % owned by the exporting or the importing Associated Party or public entities or nationals of these Associated Parties.
- 3. For the purpose of paragraph 2, when the exporting or the importing Associated Party is the EU, it means the EU Member States.

## ARTICLE 4

### Sufficient working or processing

1. Without prejudice to paragraph 3 of this Article and to Article 6 of this Appendix, products which are not wholly obtained in an Associated Party shall be considered to be sufficiently worked or processed when the conditions laid down in Annex II for the goods concerned are fulfilled.
2. If a product which has obtained originating status in an Associated Party in accordance with paragraph 1 is used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.
3. The determination of whether the requirements of paragraph 1 have been met, shall be carried out for each product.

However, where the relevant rule is based on compliance with a maximum content of non-originating materials, the customs authorities of the Associated Parties may authorise exporters to calculate the ex-works price of the product and the value of the non-originating materials on an average basis as set out in paragraph 4, in order to take into account the fluctuations in costs and currency rates.

4. Where the second subparagraph of paragraph 3 applies, an average ex-works price of the product and average value of non-originating materials used shall be calculated on the basis of, respectively, the sum of the ex-works prices charged for all sales of the same products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the same products over the preceding fiscal year as defined in the exporting Associated Party, or, where figures for a complete fiscal year are not available, a shorter period which should not be less than three months.
5. Exporters having opted for calculation on an average basis shall consistently apply such a method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference. They may cease to apply such a method where during a given fiscal year, or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.
6. The averages referred to in paragraph 4 shall be used as the ex-works price and the value of non-originating materials, respectively, for the purpose of establishing compliance with the maximum content of non-originating materials.

## ARTICLE 5

### Tolerance rule

1. By way of derogation from Article 4 of this Appendix and subject to paragraphs 2 and 3 of this Article, non-originating materials which, according to the conditions set out in the list in Annex II, are not to be used in the manufacture of a given product may nevertheless be used, provided that their total net weight or value assessed for the product does not exceed:
  - (a) 15 % of the net weight of the product falling within Chapters 2 and 4 to 24, other than processed fishery products of Chapter 16;
  - (b) 15 % of the ex-works price of the product for products other than those covered by point (a).

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System, for which the tolerances mentioned in Notes 6 and 7 of Annex I shall apply.

2. Paragraph 1 of this Article shall not allow to exceed any of the percentages for the maximum content of non-originating materials as specified in the rules set out in Annex II.

3. Paragraphs 1 and 2 of this Article shall not apply to products wholly obtained in an Associated Party within the meaning of Article 3 of this Appendix. However, without prejudice to Articles 6 and 9(1) of this Appendix, the tolerance provided for in those provisions shall nevertheless apply to products for which the rules set out in Annex II requires that the materials which are used in the manufacture of that product are wholly obtained.

## ARTICLE 6

### Insufficient working or processing

1. Without prejudice to paragraph 2 of this Article, the following operations shall be considered to be insufficient working or processing to confer the status of an originating product, whether or not the requirements of Article 4 of this Appendix are fulfilled:
  - (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 textile
  - (e) simple painting and polishing operations;

- (f) husking and partial or total milling of rice; polishing, and glazing of cereals and rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (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);
- (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 addition of water or dilution or dehydration or denaturation of products;
- (p) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(q) slaughter of animals;

(r) a combination of two or more operations specified in points (a) to (q).

2. All the operations carried out in the exporting Associated Party on a given product shall be taken into account 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

### Bilateral cumulation of origin

1. Without prejudice to Article 2 of this Appendix, products shall be considered as originating in the exporting Associated Party when exported to the other Associated Party if they are obtained there, incorporating materials originating in the other Associated Party provided that the working or processing carried out in the exporting Associated Party goes beyond the operations referred to in Article 6 of this Appendix. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Without prejudice to Article 2 of this Appendix, working or processing carried out in an Associated Party shall be considered as having been carried out in the exporting Associated Party when the products obtained undergo subsequent working or processing in this exporting Associated Party.

## ARTICLE 8

### Unit of qualification

1. The unit of qualification for the application this Appendix shall be the particular product which is considered to be the basic unit when determining the 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 individual item shall be taken into account when applying these Rules.
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 the origin.
3. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the ex-works price thereof shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

## ARTICLE 9

### Sets

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

## ARTICLE 10

### Neutral elements

In order to determine whether a product is an originating product, no account shall be taken of 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) any other goods which do not enter, and which are not intended to enter, into the final composition of the product.



## ARTICLE 11

### Accounting segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, economic operators may ensure the management of materials using the accounting segregation method, without keeping the materials on separate stocks.
2. Economic operators may ensure the management of originating and non-originating fungible products of HS heading 1701 using the accounting segregation method, without keeping the products on separate stocks.
3. The Associated Parties may require that the application of accounting segregation is subject to prior authorisation by the customs authorities. The customs authorities may grant the authorisation subject to any conditions they deem appropriate and shall monitor the use made of the authorisation. The customs authorities may withdraw the authorisation 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.

Through the use of accounting segregation it must be ensured that, at any time, no more products can be considered as "originating in the exporting Associated Party" than would have been the case if a method of physical segregation of the stocks had been used.

The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the exporting Associated Party.

4. The beneficiary of the method referred to in paragraphs 1 and 2 shall make out or apply for proofs of origin for the quantity of products which may be considered as originating in the exporting Associated Party. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

## PART III

### TERRITORIAL REQUIREMENTS

#### ARTICLE 12

##### Principle of territoriality

1. The conditions set out in Part II shall be fulfilled without any interruption in the Associated Party concerned.
2. If originating products exported from an Associated Party to a third country are returned, they shall be considered to be non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the products returned are the same as those which were exported; and
  - (b) they have not undergone any operations beyond that which is necessary to preserve them in good condition while in that country or while being exported.
3. The obtention of originating status in accordance with the conditions set out in Part II shall not be affected by working or processing done outside the exporting Party on materials exported from this Associated Party and subsequently re-imported there, provided:
  - (a) those materials are wholly obtained in the exporting Associated Party or have undergone working or processing beyond the operations referred to in Article 6 of this Appendix prior to being exported; and

- (b) it can be demonstrated to the satisfaction of the customs authorities that:
  - (i) the re-imported products have been obtained by working or processing the exported materials; and
  - (ii) the total added value acquired outside the exporting Associated Party by applying this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.
- 4. For the purposes of paragraph 3 of this Article, the conditions for obtaining originating status set out in Title II shall not apply to working or processing done outside the exporting Associated Party. However, where, in the list in Annex II, a rule setting a maximum value for all the incorporated non-originating materials 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 exporting Associated Party, taken together with the total added value acquired outside this Associated Party by applying this Article, shall not exceed the stated percentage.
- 5. For the purposes of applying paragraphs 3 and 4, "total added value" shall be taken to mean all costs arising outside the exporting Associated Party, including the value of the materials incorporated there.
- 6. Paragraphs 3 and 4 of this Article shall not apply to products which do not fulfil the conditions listed in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 5 of this Appendix is applied.

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

## ARTICLE 13

### Non-alteration

1. The preferential treatment provided for under this Agreement shall apply only to products fulfilling the requirements set out in this Appendix and declared for importation in an Associated Party provided that those products are the same as those exported from the exporting Party. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Associated Party carried out under customs supervision in the third country(ies) of transit or splitting prior to being declared for home use.
2. Storage of products or consignments may take place, provided that they remain under the supervision of customs authorities in the third country(ies) of transit.
3. Without prejudice to Title IV of this Appendix, the splitting of consignments may take place, provided that they remain under the supervision of customs authorities in the third country(ies) of splitting.

4. In the case of doubt, the importing Associated Party may request the importer or its representative to submit at any time all appropriate documents to provide evidence of compliance with this Article, which may be given by any documentary evidence, and notably by:
  - (a) contractual transport documents such as bills of lading;
  - (b) factual or concrete evidence based on marking or numbering of packages;
  - (c) a certificate of non-manipulation provided by the customs authorities of the third country(ies) of transit or splitting or any other documents demonstrating that the goods remained under the supervision of the customs authorities in the third country(ies) of transit or splitting; or
  - (d) any evidence related to the goods themselves.

## ARTICLE 14

### Exhibitions

1. Originating products, sent for exhibition in a country other than that with which cumulation is applicable in accordance with Article 7 of this Appendix and sold after the exhibition for importation in an Associated Party, shall benefit on importation from this Agreement, provided that it is shown to the satisfaction of the customs authorities that:
  - (a) an exporter has consigned the products from an Associated Party 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 another Associated Party;
  - (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 Part V and submitted to the customs authorities of the importing Associated 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.



## PART IV

### PROOF OF ORIGIN

#### ARTICLE 15

##### General requirements

1. Products originating in an Associated Party shall, on importation into the other Associated 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 IV to this Appendix;
  - (b) in the cases specified in Article 16(1) of this Appendix, a declaration, subsequently referred to as 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 III to this Appendix.
2. Notwithstanding paragraph 1 of this Article, originating products within the meaning of this Appendix shall, in the cases specified in Article 25 of this Appendix, benefit from the provisions of this Agreement without being necessary to submit any of the proofs of origin referred to in paragraph 1 of this Article.

3. Without prejudice to paragraph 1, the Associated Parties may agree that, for the preferential trade between them, proofs of origin referred to in paragraph 1 are replaced by statements on origin made out by exporters registered in an electronic database in accordance with the law of the Associated Parties.
4. For the purposes of paragraph 1, the Associated Parties may agree to establish a system that allows for proofs of origin referred to in paragraph 1 to be issued or submitted electronically.

## ARTICLE 16

### Conditions for making out an origin declaration

1. An origin declaration as referred to in point (b) of Article 15(1) of this Appendix may be made out:
  - (a) by an approved exporter within the meaning of Article 17 of this Appendix; 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. An origin declaration may be made out if the products can be considered as originating in an Associated Party 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 Associated 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 III 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 Associated Party. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 17 of this Appendix shall not be required to sign such declarations provided that the exporter provides the customs authorities of the exporting Associated Party with a written undertaking that the exporter accepts full responsibility for any origin declaration which identifies the exporter as if it had been signed in manuscript by the exporter.
6. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation (the "retrospective origin declaration") provided that it is presented in the importing Associated Party within two years after the importation of the products to which it relates.

Where the splitting of a consignment takes place in accordance with Article 13(3) of this Appendix and provided that the same two-year deadline is respected, the retrospective origin declaration shall be made out by the approved exporter of the exporting Associated Party of the products.

## ARTICLE 17

### Approved exporter

1. The customs authorities of the exporting Associated Party may, subject to national requirements, authorise any exporter established in that Associated Party (the "approved exporter"), to make out origin declarations irrespective of the value of the products concerned.
2. An exporter who requests such authorisation must 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.
3. The customs authorities shall grant the approved exporter a customs authorisation number which shall appear on the origin declaration.
4. Customs authorities shall verify the proper use of an authorisation. Customs authorities may withdraw the authorisation where the approved exporter makes improper use of it and shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 2.

## ARTICLE 18

### Procedure for issuing of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting Associated Party at the written application of the exporter or, under the exporter's responsibility, by his authorised representative.
2. For that purpose, the exporter or his authorised representative shall fill in both the movement certificate EUR.1 and the application form as contained in Annex IV 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 Associated Party. 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 that purpose without leaving any blank lines. Where the box is not completely filled in, 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. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting Associated Party where the products concerned can be considered as products originating 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 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. They shall also ensure that the forms referred to in paragraph 2 of this Article 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 movement certificate EUR.1.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as the exportation has been effected or ensured.

## ARTICLE 19

### Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 18(7) of this Appendix, a movement certificate EUR.1 may be issued after the 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;
  - (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;
  - (c) the final destination of the products concerned was not known at the time of exportation and was determined during their transportation or storage and after possible splitting of consignments in accordance with Article 13(3) of this Appendix.
2. For the purposes of paragraph 1 of this Article, the exporter shall indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively within two years from the date of exportation and only after verifying that the information supplied in the exporter's application is in conformity with the information 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 20

### 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 accordance with paragraph 1 of this Article 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 have effect from that date.

## ARTICLE 21

### Validity of proof of origin

1. A proof of origin shall be valid for ten months from the date of issue or making out in the exporting Associated Party, and shall be submitted within that period to the customs authorities of the importing Associated Party.
2. Proofs of origin which are submitted to the customs authorities of the importing Associated Party after the period of validity referred to in paragraph 1 may be accepted for the purpose of applying the tariff preferences, where failure to submit those documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing Associated Party may accept the proofs of origin where the products have been presented to customs before the said final date.

## ARTICLE 22

### Free zones

1. The Associated 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 an Associated Party are imported into a free zone under cover of a proof of origin and undergo treatment or processing, a new proof of origin may be issued or made out, if the treatment or processing undergone complies with this Appendix.

## ARTICLE 23

### Importation requirements

Proofs of origin shall be submitted to the customs authorities of the importing Associated Party in accordance with the procedures applicable in that Party.

## ARTICLE 24

### Importation by instalments

Where, at the request of the importer and subject to the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of General Rule 2(a) for the interpretation of the Harmonised System falling within Sections XVI and XVII or headings 7308 and 9406 are imported in instalments, a single proof of origin for such products shall be submitted to the customs authorities on the importation of the first instalment.

## ARTICLE 25

### 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 fulfilling the requirements of this Appendix and where there is no doubt as to the veracity of such a declaration.
2. Imports shall not be considered as imports by way of trade where all the following conditions are met:
  - (a) the imports are occasional;

- (b) the imports consist solely of products for the personal use of the recipients or travellers or their families;
  - (c) it is evident from the nature and quantity of the products that no commercial purpose is intended.
3. 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 the personal luggage of travellers.

## ARTICLE 26

### Discrepancies and formal errors

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

## ARTICLE 27

### Supplier's declarations

1. When a movement certificate EUR.1 is issued or an origin declaration is made out in an Associated Party for originating products, in the manufacture of which goods coming from the other Party which have undergone working or processing there without having obtained preferential originating status have been used in accordance with Article 7 of this Appendix account shall be taken of the supplier's declaration given for those goods in accordance with this Article.
2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in an Associated Party by the goods concerned for the purposes of determining whether the products in the manufacture of which those goods are used, may be considered as products originating in the exporting Associated Party and as fulfilling the other requirements of this Appendix.
3. A separate supplier's declaration shall, except in the cases referred to in paragraph 4, be made out by the supplier for each consignment of goods in the form contained in Annex VI on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.
4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in an Associated Party is expected to remain constant for a period of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (the "long-term supplier's declaration").

A long-term supplier's declaration may be valid for a period of up to two years from the date of making out the declaration. The customs authorities of the Associated Party where the declaration is made out shall lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form contained in Annex VII and shall describe the goods concerned in sufficient detail for them to be identifiable. It shall be provided to the customer concerned before the customer is supplied with the first consignment of goods covered by that declaration or together with the first consignment. The supplier shall inform the customer immediately where the long-term supplier's declaration no longer applies to the goods supplied.

5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages of this Agreement, in accordance with the law of the Associated Party where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be in handwriting; in such case, it shall be written in ink in printed characters.
6. The supplier making out a declaration shall be prepared to submit at any time, at the request of the customs authorities of the Associated Party where the declaration is made out, all appropriate documents proving that the information given on that declaration is correct.

## ARTICLE 28

### Amounts expressed in euro

1. For the purposes of point (b) of Article 16(1) and Article 25(3) of this Appendix in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the EU Member States that have not adopted the euro equivalent to the amounts expressed in euro shall be fixed annually by each EU Member State concerned.
2. A consignment shall benefit from the point (b) of Article 16(1) or Article 25(3) of this Appendix by reference to the currency in which the invoice is drawn up, according to the amount fixed by the EU Member State concerned.
3. The amounts to be used in a national currency shall be the equivalent in that currency to 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 the countries concerned of the relevant amounts.
4. The EU Member State concerned may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The amount rounded off shall not differ from the amount resulting from the conversion by more than 5 %. An EU Member State 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, prior to 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 an Associated Party. In that review the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For that purpose, it may decide to modify the amounts expressed in euro.



## PART V

### PRINCIPLES OF COOPERATION AND DOCUMENTARY EVIDENCE

#### ARTICLE 29

##### Documentary evidence, preservation of proofs of origin and supporting documents

1. An exporter who has made out an origin declaration or has applied for a movement certificate EUR.1 shall keep a hard copy or an electronic version of those proofs of origin and all documents supporting the originating status of the product, for at least three years from the date of issuance or making out of the origin declaration.
2. The supplier making out a supplier's declaration shall keep copies of the declaration and of all the invoices, delivery notes or other commercial documents to which that declaration is annexed as well as the documents referred to in Article 27(6) of this Appendix for at least three years.

The supplier making out a long-term supplier's declaration shall keep copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 27(6) of this Appendix for at least three years from the date of expiry of the validity of the long-term supplier's declaration.

3. For the purposes of paragraph 1, the documents supporting the originating status, *inter alia*, are the following:
  - (a) direct evidence of the processes carried out by the exporter or supplier to obtain the product, contained, for example, in his accounts or internal bookkeeping;
  - (b) documents proving the originating status of materials used, issued or made out in the relevant Associated Party in accordance with its national legislation;
  - (c) documents proving the working or processing of materials in the relevant Associated Party, made out or issued in that Associated Party in accordance with its national legislation;
  - (d) origin declarations or movement certificates EUR.1 proving the originating status of materials used, made out or issued in the Associated Parties in accordance with this Appendix;
  - (e) appropriate evidence concerning working or processing undergone outside the Associated Parties pursuant to Articles 12 and 13 of this Appendix, proving the fulfilment of the requirements of those Articles.
4. The customs authorities of the exporting Associated Party issuing movement certificates EUR.1 shall keep the application form referred to in Article 18(2) of this Appendix for at least three years.

5. The customs authorities of the importing Associated Party shall keep the origin declarations and the movement certificates EUR.1 submitted to them for at least three years.
6. Supplier's declarations proving the working or processing undergone in an Associated Party by materials used, made out in that Associated Party, shall be treated as a document referred to in Articles 16(3), 18(4) and 27(6) of this Appendix used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in that Associated Party and fulfil the other requirements of this Appendix.

## ARTICLE 30

### Dispute settlement

Without prejudice to Article 90 of the Framework Agreement, where disputes arise in relation to the verification procedures under Articles 32 and 33, or in relation to the interpretation of this Appendix, which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out the verification, they shall be submitted to the Joint Committee. The settlement of disputes between an importer and the customs authorities of the importing Associated Party shall take place in accordance with the legislation of that Party.

## PART VI

### ADMINISTRATIVE COOPERATION

#### ARTICLE 31

##### Notification and cooperation

1. The customs authorities of the Associated Parties shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1, with the models of the authorisation numbers granted to approved exporters 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 customs authorities of the Associated Parties shall assist each other in checking the authenticity of the movement certificates EUR.1, origin declarations, supplier's declarations as well as the correctness of the information provided in those documents.

#### ARTICLE 32

##### 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 Associated Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of other requirements of this Appendix.

2. When they make a request for subsequent verification, the customs authorities of the importing Associated Party shall return the movement certificate EUR.1, the invoice, where it has been submitted, the origin declaration, or a copy of those documents, to the customs authorities of the exporting Associated Party giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information provided in 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 Associated Party. For that purpose, they shall have the right to request any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. Where the customs authorities of the importing Associated 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 as products originating in one of the Associated Parties and fulfil the other requirements of this Appendix.
6. If in cases of reasonable doubt there is no reply within ten 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 33

### Verification of supplier's declarations

1. Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out at random or whenever the customs authorities of an Associated Party where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information provided in that document.
2. For the purposes of paragraph 1, the customs authorities of the Associated Party shall return the supplier's declaration or the long-term supplier's declaration and invoice(s), delivery note(s) or other commercial document(s) concerning goods covered by such declaration, to the customs authorities of the Associated Party where the declaration was made out, stating, where appropriate, the reasons of substance or form for the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained which suggest that the information provided in the supplier's declaration or the long-term supplier's declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the Associated Party where the supplier's declaration or the long-term supplier's declaration was made out. For that purpose, they shall have the right to call for any evidence and carry out any inspection of the supplier's accounts or any other check which they consider appropriate.

4. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. Those results shall indicate clearly whether the information given in the supplier's declaration or the long-term supplier's declaration is correct and make it possible for them to determine whether and to what extent such declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.

## ARTICLE 34

### Penalties

Each Associated Party shall provide for the imposition of criminal, civil or administrative penalties for violations of its national legislation related to this Appendix.

## PART VII

### APPLICATION OF APPENDIX

#### ARTICLE 35

##### Republic of San Marino

Without prejudice to Article 2 of this Appendix, a product originating in the Republic of San Marino shall, due to the customs union between the EU and the Republic of San Marino, be considered as originating in the EU.

#### ARTICLE 36

##### Ceuta and Melilla

1. For the purposes of this Appendix, the term “EU” shall 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 EU under Protocol 2 of the Act concerning the conditions of accession of the Kingdom of Spain and the Portuguese Republic and the adjustments to the Treaties<sup>1</sup>. Andorra shall grant to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the EU.

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<sup>1</sup> OJ EU L 302, 15.11.1985, p. 23.



3. For the purposes of paragraph 2 of this Article concerning products originating in Ceuta and Melilla, this Appendix shall apply *mutatis mutandis* subject to the special conditions set out in Annex V.

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1 – General introduction

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 4 of Part II of this Appendix. There are four different types of rules, which vary depending on the product:

- (a) through working or processing a maximum content of non-originating materials is not exceeded;
- (b) through working or processing the 4-digit Harmonised System heading or 6-digit Harmonised System subheading of the manufactured products becomes different from the 4-digit Harmonised System heading or 6-digit subheading respectively of the materials used;
- (c) a specific working or processing operation is carried out;
- (d) working or processing is carried out on certain wholly obtained materials.

## Note 2 – The structure of the list

- 2.1. The first two columns in the list describe the product obtained. The column (1) gives the heading number or chapter number used in the Harmonised System and the column (2) 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). Where, in some cases, the entry in the column (1) is preceded by an "ex", this signifies that the rules in column (3) 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) 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).
- 2.4. Where two alternative rules are set out in column (3), separated by "or", it is at the choice of the exporter which one to use.

### Note 3 – Examples of how to apply the rules

- 3.1. Article 4 of Part II of this Appendix, concerning products having obtained originating status which are used in the manufacture of other products, shall apply, regardless of whether that status has been obtained inside the factory where those products are used or in another factory in a Party.
  
- 3.2. Pursuant to Article 6 of Part II of this Appendix, the working or processing carried out shall go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Without prejudice to Article 6 of Part II of this Appendix, the rules in the list represent 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.

If a rule provides that non-originating material, at a certain level of manufacture, may not be used, the use of materials at an earlier stage of manufacture is allowed, and the use of materials 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.

- 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 this.
- 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. The individual percentages shall not be exceeded in relation to the particular materials to which they apply.

#### Note 4 – General provisions concerning certain agricultural goods

- 4.1 Agricultural goods falling within heading 2401 which are grown or harvested in the territory of an Associated Party shall be treated as originating in the territory of that Party, even if grown from imported seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants.

**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

Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of heading 2401 does not exceed 30% of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	Manufacture in which all materials of heading 2401 are wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of smoking tobacco of subheading 2403 19, in which at least 10% by weight of all materials of heading 2401 used is wholly obtained

Heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
ex 2404	Products intended for inhalation through heated delivery or other means, without combustion	Manufacture from materials of any heading, except that of the product, of heading 2403 in which at least 10% by weight of all materials of heading 2401 used is wholly obtained



## **ANNEX III**

### **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 (Bevollmächtigter-Nr. ... <sup>(1)</sup>) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ... <sup>(2)</sup> Ursprungswaren sind.

### **Estonian version**

Käesoleva dokumendiga hõlmatud toodete eksportija (tolli luba 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.

### **French version**

L'exportateur des produits couverts par le présent document (autorisation douanière no ... <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, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.o ...<sup>(1)</sup>), declara que, salvo expressamente indicado expressa em contrário, estes produtos são de origem preferencial ...<sup>(2)</sup>.

### **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 no...<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)

- (1) 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.
- (2) 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'.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR  
A MOVEMENT CERTIFICATE EUR.1

PRINTING INSTRUCTIONS

1. Each form shall measure 210 x 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

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



<p><b>8. Item number; Marks and numbers; Number and kind of packages <sup>(1)</sup>; Description of goods</b></p>	<p><b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b></p>	<p><b>10. Invoices</b> (Optional)</p>
<p><b>11. CUSTOMS ENDORSEMENT</b></p> <p><i>Declaration certified</i></p> <p>Export document<sup>(2)</sup></p> <p>Form ..... No .....</p> <p>Of .....</p> <p>Customs office .....</p> <p>Issuing country or territory .....</p> <p>Sta</p> <p>mp</p> <p>.....</p> <p>.....</p> <p>Place and date .....</p> <p>.....</p> <p>.....</p> <p>(Signature)</p>	<p><b>12. DECLARATION BY THE EXPORTER</b></p> <p>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.</p> <p>Place and date .....</p> <p>.....</p> <p>.....</p> <p>(Signature)</p>	
<p>(1) If goods are not packed, indicate number of articles or state “in bulk”, as appropriate.</p> <p>(2) Complete only where the regulations of the exporting country or territory so require.</p>		

<p><b>13. REQUEST FOR VERIFICATION, to</b></p>	<p><b>14. RESULT OF VERIFICATION</b></p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>.....</p> <p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>.....</p> <p>(Signature)</p>	<p>Verification carried out shows that this certificate<sup>(1)</sup></p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....</p> <p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>.....</p> <p>(Signature)</p> <p>.....</p> <p><sup>(1)</sup> Insert X in the appropriate box.</p>

APPLICATION FOR A MOVEMENT CERTIFICATE

<b>1. Exporter</b> (Name, full address, country)	<b>EUR.1 No A 000.000</b>	
	See notes overleaf before completing this form.	
<b>3. Consignee</b> (Name, full address, country) (Optional)	<b>2. Application for a certificate to be used in preferential trade between</b> ..... <p style="text-align: center;"><b>and</b></p> ..... (Insert appropriate countries or groups of countries or territories)	
	<b>4. Country, group of countries or territory in which the products are considered as originating</b>	<b>5. Country, group of countries or territory of destination</b>
<b>6. Transport details</b> (Optional)	<b>7. Remarks</b>	
<b>8. Item number; Marks and numbers; Number and kind of packages<sup>(1)</sup> Description of goods</b>	<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices</b> (Optional)
<sup>(1)</sup> If goods are not packed, indicate number of articles or state "in bulk", as appropriate.		

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 those 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 those 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 those goods.

.....  
(Place and date)

.....  
(Signature)

\_\_\_\_\_

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

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SPECIAL CONDITIONS CONCERNING PRODUCTS  
ORIGINATING IN CEUTA AND MELILLA

*Sole Article*

1. Providing they comply with the non-alteration rule of Article 13 of this Appendix, the following shall be considered as:
  - (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 products wholly obtained in Ceuta and Melilla are used, provided that:
      - (i) the said products have undergone sufficient working or processing within the meaning of Article 4 of this Appendix; or
      - (ii) those products originate in Andorra or in the EU, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6 of this Appendix;

- (2) products originating in Andorra:
  - (a) products wholly obtained in Andorra;
  - (b) products obtained in Andorra, in the manufacture of which products other than products wholly obtained in Andorra are used, provided that:
    - (i) those products have undergone sufficient working or processing within the meaning of Article 4 of this Appendix; or
    - (ii) those products originate in Ceuta and Melilla or in the European Union, and they have been submitted to working or processing which goes beyond the operations referred to in Article 6 of this Appendix.
- 2. Ceuta and Melilla shall be considered as a single territory.
- 3. The exporter or his authorised representative shall enter the name of the exporting Party and 'Ceuta and Melilla' in Box 2 of movement certificates EUR.1 or on origin 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.

SUPPLIER'S DECLARATION

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

SUPPLIER'S DECLARATION

for goods which have undergone working or processing in an Associated Party without having obtained preferential origin status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. the following materials which do not originate in [indicate the name of the relevant Associated Party(ies)] have been used in [indicate the name of the Associated Party(ies)] to produce these goods:

Description of the goods supplied <sup>(1)</sup>	Description of non-originating materials used	Heading of non-originating materials used <sup>(2)</sup>	Value of non-originating materials used <sup>(2)(3)</sup>
Total value			



2. all the other materials used in [indicate the name of the relevant Associated Party(ies)] to produce those goods originate in [indicate the name of the relevant Associated Party(ies)];
  
3. the following goods have undergone working or processing outside [indicate the name of the relevant Associated Party(ies)] in accordance with Article 12 of this Appendix and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside [indicate the name of the relevant Associated Party(ies)] <sup>(4)</sup>
	(Place and date)
	(Address and signature of the supplier; in addition the name of the person signing the declaration has to be indicated in clear script)

- 
- (1) Where the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
  - (2) The indications requested in those columns should only be given if they are necessary.
  - (3) '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 [indicate the name of the relevant Associated Party(ies)].

The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

- (4) 'Total added value' shall mean all costs accumulated outside [indicate the name of the relevant Associated Party(ies)], including the value of all materials added there. The exact total added value acquired outside [indicate the name of the relevant Associated Party(ies)] must be given per unit of the goods specified in the first column.

**LONG-TERM SUPPLIER'S DECLARATION**

The long-term supplier's 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.

**LONG-TERM SUPPLIER'S DECLARATION**

for goods which have undergone working or processing in an Associated Party without having obtained preferential origin status

I, the undersigned, supplier of the goods covered by the annexed document, which are regularly supplied to<sup>(1)</sup> ....., declare that:

1. the following materials which do not originate in [indicate the name of the relevant Associated Party(ies)] have been used in [indicate the name of the relevant Party(ies)] to produce these goods:

Description of the goods supplied <sup>(2)</sup>	Description of non-originating materials used	Heading of non-originating materials used <sup>(3)</sup>	Value of non-originating materials used <sup>(3)(4)</sup>
Total value			

2. all the other materials used in [indicate the name of the relevant Associated Party(ies)] to produce those goods originate in [indicate the name of the relevant Associated Party(ies)];
  
3. the following goods have undergone working or processing outside [indicate the name of the relevant Associated Party(ies)] in accordance with Article 12 of this Appendix and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside [indicate the name of the relevant Associated Party(ies)] <sup>(5)</sup>

This declaration is valid for all subsequent consignments of those goods dispatched from.....

to.....<sup>(6)</sup>

I undertake to inform .....<sup>(1)</sup> immediately if this declaration is no longer valid.

(Place and date)
(Address and signature of the supplier; in addition the name of the person

signing the declaration has to be  
indicated in clear script)

- 
- (1) Name and address of the customer.
  - (2) Where the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
  - (3) The indications requested in these columns should only be given if they are necessary.
  - (4) '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 [indicate the name of the relevant Associated Party(ies)].  
The exact value for each non-originating material used must be given per unit of the goods specified in the first column.
  - (5) 'Total added value' shall mean all costs accumulated outside [indicate the name of the relevant Associated Party], including the value of all materials added there. The exact total added value acquired outside [indicate the name of the relevant Associated Party] must be given per unit of the goods specified in the first column.
  - (6) Insert dates. The period of validity of the long-term supplier's declaration should not normally exceed 24 months, subject to the conditions laid down by the customs authorities of the Associated Party where the long-term supplier's declaration is made out.
-

MUTUAL ASSISTANCE IN CUSTOMS MATTERS BETWEEN ADMINISTRATIVE  
AUTHORITIES

ARTICLE 1

Definitions

For the purposes of this Appendix, the following definitions apply:

- (a) "customs legislation" means any legal or regulatory provisions applicable in the territory of an Associated Party governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (b) "applicant authority" means a competent administrative authority which has been designated by an Associated Party for that purpose and which requests assistance under this Appendix;
- (c) "requested authority" means a competent administrative authority which has been designated by an Associated Party for that purpose and which receives a request for assistance under this Appendix;
- (d) "information" means any data, document, image, report, communication or authenticated copy, in any format, including electronic, whether or not processed or analysed;

- (e) "person" means any natural or legal person;
- (f) "personal data" means any information relating to an identified or identifiable natural person;
- (g) "operation in breach of customs legislation" shall mean any violation or attempted violation of customs legislation.

## ARTICLE 2

### Scope

1. The Associated Parties shall assist each other, within the areas of their competence, in the manner and under the conditions laid down in this Appendix, to ensure the correct application of customs legislation, in particular by preventing, investigating and combatting operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Appendix, applies to any administrative authority of either Associated Party which is competent for the application of this Appendix. That assistance shall be without prejudice to the provisions governing mutual assistance in criminal matters and shall not cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance to recover duties, taxes or fines is not covered by this Appendix.

## ARTICLE 3

### Assistance on request

1. At the request of an applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is applied correctly, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.
2. At the request of an applicant authority, the requested authority shall inform it whether:
  - (a) goods exported from the territory of one of the Associated Parties have been properly imported into the territory of the other Associated Party, specifying, where appropriate, the customs procedure applied to the goods;
  - (b) goods imported into the territory of one of the Associated Parties have been properly exported from the territory of the other Associated Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of an applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:
  - (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;



- (b) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation;
- (c) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

#### ARTICLE 4

##### Spontaneous assistance

The Associated Parties shall assist each other, at their own initiative and in accordance with their respective laws and regulations, where they consider that to be necessary for the correct application of customs legislation, by providing information obtained pertaining to concluded, planned or ongoing activities which constitute or appear to constitute operations in breach of customs legislation and which may be of interest to the other Associated Party. The information shall focus in particular on:

- (a) persons, goods and means of transport; and
- (b) new means or methods employed in carrying out operations in breach of customs legislation.

## ARTICLE 5

### Form and substance of requests for assistance

1. Requests pursuant to this Appendix shall be made in writing, either in hard copy or in electronic format. They shall be accompanied by the documents necessary to enable compliance with the request. In cases of urgency, the requested authority may accept oral requests, but such oral requests shall be confirmed by an applicant authority in writing immediately.
2. Requests pursuant to paragraph 1 shall include the following information:
  - (a) the identity of the applicant authority and the requesting official;
  - (b) the information and/or type of assistance requested;
  - (c) the object of and the reason for the request;
  - (d) the laws and regulations and other legal elements involved;
  - (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations;
  - (f) a summary of the relevant facts and of the enquiries already carried out; and
  - (g) any additional available details to enable the requested authority to reply to the request.

3. Requests shall be submitted in an official language of the requested authority or in a language accepted by that authority. Requests submitted in English shall always be accepted. This requirement shall not apply to any document accompanying the request pursuant to paragraph 1.
4. If a request does not meet the formal requirements set out in paragraphs 1 to 3, the requested authority may require the correction or the completion of the request; in the meantime precautionary measures may be ordered.

## ARTICLE 6

### Execution of requests

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of another authority of that same Associated Party, by supplying information already possessed and by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.
2. Any request for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Associated Party.

## ARTICLE 7

### Form in which information is to be communicated

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified true copies or other items. This information may be provided in electronic format.
2. Original documents shall be transmitted according to each Associated Party's legal constraints only upon request of the applicant authority in cases where certified true copies would be insufficient. The applicant authority shall return those originals at the earliest opportunity.
3. The requested authority shall, subject to paragraph 2, deliver to the applicant authority any information related to the authenticity of the documents issued or certified by official agencies within its territory in support of a goods declaration.

## ARTICLE 8

### Presence of officials of an Associated Party in the territory of the other Associated Party

1. Duly authorised officials of an Associated Party may, with the agreement of the other Associated Party and subject to the conditions laid down by the latter, be present in the offices of the requested authority or any other authority concerned as referred to in Article 6(1) in order to obtain information relating to activities that are or could be operations in breach of customs legislation, that the applicant authority needs for the purposes of this Appendix.

2. Duly authorised officials of an Associated Party may, with the agreement of the other Associated Party and subject to the conditions laid down by the latter, participate at enquiries carried out in the latter's territory.
3. The officials of an Associated Party shall be present in the territory of the other Associated Party only in an advisory capacity and, to that end, such authorised officials shall:
  - (a) at all times be able to furnish proof of their official capacity;
  - (b) not wear uniform nor carry arms; and
  - (c) enjoy the same protection as that afforded to officials of the other Associated Party, in accordance with the legal and administrative provisions in force in its territory.

## ARTICLE 9

### Delivery and notification

1. Upon request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to that authority, take all necessary measures in order to deliver any documents or to notify any decisions originating from the applicant authority and falling within the scope of this Appendix, to an addressee residing or established in the territory of the requested authority.
2. Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language accepted by that authority.

## ARTICLE 10

### Automatic and advance exchange of information

1. The Associated Parties may, by mutual agreement in accordance with Article 15 of this Appendix:
  - (a) automatically exchange any information covered by this Appendix;
  - (b) exchange specific information in advance of the arrival of consignments in the territory of the other Associated Party.
2. The Associated Parties shall establish arrangements on the type of information they wish to exchange, as well as the form and frequency of the transmission of such information, for the purpose of implementing the exchanges referred to in paragraph 1.

## ARTICLE 11

### Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to certain conditions or requirements in cases where an Associated Party is of the opinion that assistance under this Appendix would:
  - (a) be likely to prejudice the sovereignty of Andorra or an EU Member State which has been requested to provide assistance under this Appendix;

- (b) be likely to prejudice the public order, public security or other essential interests, in particular in the cases referred to in Article 12(5) of this Appendix; or
  - (c) violate an industrial, commercial or professional secret.
2. The requested authority may postpone the assistance on the grounds that such assistance might interfere with ongoing investigations, prosecutions or proceedings. In that case, the requested authority shall consult the applicant authority to determine whether the assistance can be granted under such terms or conditions as the requested authority may require.
  3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to that request.
  4. In the cases referred to in paragraphs 1 and 2, the requested authority shall communicate its decision and the reasons therefor to the applicant authority without delay.

## ARTICLE 12

### Information exchange and confidentiality

1. Information obtained under this Appendix shall be used solely for the purposes set out in this Appendix.

2. The use of information obtained under this Appendix in administrative or judicial proceedings instituted in respect of operations in breach of customs legislation shall be considered to be for the purposes of this Appendix. Therefore, the Associated Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Appendix. The requested authority may subject the supply of information or the granting of access to documents to the condition that it is notified of such use.
3. Where one Associated Party wishes to use that information for other purposes, it shall obtain the prior written consent of the authority which provided that information. Such use shall be subject to any restrictions laid down by that authority.
4. Any information communicated in whatsoever form pursuant to this Appendix shall be considered to be of a confidential or restricted nature, in accordance with the applicable laws and regulations of each of the Associated Parties. That information shall be covered by the obligation of professional secrecy and shall enjoy the protection granted to similar information under the applicable laws and regulations of the receiving Associated Party. The Associated Parties shall communicate to each other their applicable laws and regulations for that purpose.
5. Personal data may be transferred only in accordance with the data protection rules of the Associated Party providing the data. An Associated Party shall inform the other Associated Party about its relevant data protection rules and, if needed, make best efforts to agree on additional protection.



## ARTICLE 13

### Experts and witnesses

The requested authority may authorise its officials to appear, within the limitations of the authorisation granted, as experts or witnesses in judicial or administrative proceedings regarding matters covered by this Appendix, and produce such objects, documents or certified true copies thereof as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

## ARTICLE 14

### Assistance expenses

1. Subject to paragraphs 2 and 3, the Associated Parties shall waive any claims on each other for reimbursements of expenses incurred in the application of this Appendix.
2. Expenses and allowances paid to experts, witnesses, interpreters and translators, other than public service employees, shall be borne as appropriate by the applicant Associated Party.
3. If expenses of an extraordinary nature are required to execute the request, the Associated Parties shall determine the terms and conditions under which the request is to be executed, as well as the manner in which such costs are to be borne.

## ARTICLE 15

### Implementation

1. The implementation of this Appendix shall be entrusted, on the one hand, to the designated customs authorities of Andorra and, on the other hand, to the competent services of the European Commission and the customs authorities of EU Member States, where appropriate. They shall decide on all practical measures and arrangements necessary for the implementation of this Appendix, taking into consideration their respective applicable laws and regulations, in particular on the protection of personal data.
2. The Associated Parties shall inform each other of, and consult each other, on the detailed implementation measures adopted by each Associated Party in accordance with this Appendix, in particular with respect to the duly authorised services and officials designated as competent to send and receive the communications provided for in this Appendix.
3. In the EU, this Appendix shall not affect the communication of any information obtained under this Appendix between the competent services of the European Commission and the customs authorities of EU Member States.

## ARTICLE 16

### Other agreements

This Appendix shall take precedence over the provisions of any agreement on mutual administrative assistance in customs matters which has been or may be concluded between individual EU Member States and Andorra insofar as the provisions of such agreement are incompatible with those of this Appendix.

## ARTICLE 17

### Consultation

With regard to the interpretation and implementation of this Appendix, the Associated Parties shall consult each other with a view to resolving the matter in question within the Subcommittee on Customs Cooperation established by Article 7 of the Andorra Protocol.

### LIST PROVIDED FOR IN ARTICLE 80(7) OF THE FRAMEWORK AGREEMENT

1. Administrative Commission for the Coordination of Social Security Systems (Regulation (EC) No 883/2004 of the European Parliament and of the Council)<sup>14</sup>
2. The Committee of European Auditing Oversight Bodies (Regulation (EU) No 537/2014 of the European Parliament and of the Council)<sup>15</sup>
3. The Body of European Regulators for Electronic Communications (Regulation (EU) No 2018/1971 of the European Parliament and of the Council)<sup>16</sup>
4. The Group of coordinators for the recognition of professional qualifications (Commission Decision 2007/172/EC)<sup>17</sup>

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<sup>14</sup> Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems (OJ L 166, 30.4.2004, p.1)

<sup>15</sup> Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems (OJ L 166, 30.4.2004, p.1)

<sup>16</sup> Regulation (EU) 2018/1971 of the European Parliament and of the Council of 11 December 2018 establishing the Body of European Regulators for Electronic Communications (BEREC) and the Agency for Support for BEREC (BEREC Office), amending Regulation (EU) 2015/2120 and repealing Regulation (EC) No 1211/2009 (OJ L 321, 17.12.2018, p. 1)

<sup>17</sup> Commission Decision of 19 March 2007 setting up the group of coordinators for the recognition of professional qualifications (OJ L 079, 20.03.2007, p. 38)

EU ANTI-FRAUD PROVISIONS REFERRED TO IN ARTICLE 62(1) OF THE  
FRAMEWORK AGREEMENT

1. Directive (EU) 2017/1371 of the European Parliament and of the Council<sup>18</sup>
  - (a) Article 3 – Fraud affecting the Union’s financial interests
  - (b) Article 4 – Other criminal offences affecting the Union’s financial interests
  - (c) Article 5 – Incitement, aiding and abetting, and attempt
  - (d) Article 6 – Liability of legal persons
  - (e) Article 7 – Sanctions with regard to natural persons
  - (f) Article 9 – Sanctions with regard to legal persons
  - (g) Article 12 – Limitation periods for criminal offences affecting the Union’s financial interests
  
2. Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council<sup>19</sup>
  - (a) Article 7(3)(a) – Access to bank account information.

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<sup>18</sup> Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29)

<sup>19</sup> Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1)