

Official Journal

of the European Communities

ISSN 0378-6978

L 191

Volume 42

23 July 1999

English edition

Legislation

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II

(Acts whose publication is not obligatory)

COMMISSION

DECISION No 1/99 OF THE EC-ANDORRA JOINT COMMITTEE

of 6 May 1999

amending the Appendix to the Agreement in the form of an Exchange of Letters between the European Economic Community and the Principality of Andorra

(1999/482/EC)

THE JOINT COMMITTEE,

Having regard to the Agreement in the form of an Exchange of Letters between the European Economic Community and the Principality of Andorra ⁽¹⁾, and in particular Articles 11 and 17(8) thereof,

Whereas, in accordance with Article 11 of the Agreement, the Appendix sets out the rules of origin and the methods of administrative cooperation applicable to the importations into the Community of products covered by Chapters 1 to 24 of the Harmonised System originating in the Principality of Andorra;

Whereas the system of origin rules set out above has proved inadequate for the commercial relations between the Community and the Principality of Andorra; whereas in effect it is regularly necessary to request derogations from these rules;

Whereas, in order to ensure the flow of exchanges, it appears appropriate to introduce a system of cumulation between that country and the Community;

Whereas, in order to pursue the effort to harmonise the origin rules already in force between the Community and its partners, there is a need to apply the same origin rules in the Community's relations with Andorra as those applied between the Community and the EFTA states and the central and eastern European countries (CEECs); whereas, nevertheless, with regard to cumulation, those rules should be limited to bilateral cumulation;

Whereas the Appendix to the Agreement must therefore be substantially amended; whereas it is appropriate for the proper functioning of the Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and customs administrations; whereas, pursuant to Article 17(8) of the Agreement, the Joint Committee may amend the provisions in the Appendix referred to in Article 11 of the Agreement.

HAS DECIDED AS FOLLOWS:

Article 1

The Appendix of the Agreement is replaced by the text attached hereto, together with the relevant Joint Declaration.

Article 2

The Decision shall take effect on 1 July 1999.

Done at Brussels, 6 May 1999.

For the Joint Committee

The Chairman

Eric VAN DER LINDEN

⁽¹⁾ OJ L 374, 31.12.1990, p. 14. Agreement as amended by the 1994 Act of Accession.

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TITLE I

GENERAL PROVISIONS

Article 1

Definitions

1. For the application of Article 11(1) of the Agreement, this Appendix lays down the definition of the concept of 'originating products' and methods of administrative cooperation

2. For the purposes of this Appendix:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) 'ex works price' means the price paid for the product ex works to the manufacturer in the Community or Andorra in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

(g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or Andorra;

(h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;

(i) 'added value' shall be taken to be the ex works price minus the customs value of each of the products incorporated which did not originate in the country in which those products were obtained;

(j) 'chapters' and 'headings' means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Appendix as 'the Harmonised System' or 'HS';

(k) 'classified' refers to the classification of a product of material under a particular heading;

(l) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

(m) 'territories' includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in the Community:

- (a) products wholly obtained in the Community within the meaning of Article 4 of this Appendix.
 - (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 5 of this Appendix.
2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Andorra:
- (a) products wholly obtained in Andorra within the meaning of Article 4 of this Appendix;
 - (b) products obtained in Andorra incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Andorra within the meaning of Article 5 of this Appendix.
 - (j) goods produced there exclusively from the products specified in subparagraphs (a) to (i).
2. The terms 'their vessels' and 'their factory ships' in subparagraphs 1(f) and (g) shall apply only to vessels and factory ships:
- (a) which are registered or recorded in an EC Member State or in Andorra;
 - (b) which sail under the flag of an EC Member State or of Andorra;
 - (c) which are owned to an extent of at least 50 per cent by nationals of EC Member States or of Andorra, or by a company with its head office in one of these States, of which the manager or managers, chairman of the board of directors or the supervisory board, and the majority of members of such boards are nationals of EC Member States or of Andorra and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
 - (d) of which the master and officers are nationals of EC Member States or of Andorra; and
 - (e) of which at least 75 per cent of the crew are nationals of EC Member States or of Andorra.

Article 3

Bilateral cumulation of origin

1. Materials originating in the Community shall be considered as materials originating in Andorra when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6(1) of this Appendix.
2. Materials originating in Andorra shall be considered as materials originating in the Community when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6(1) of this Appendix.

Article 4

Wholly obtained products

1. The following shall be considered as wholly obtained in the Community or Andorra:
- (a) mineral products extracted from their soil or from their seabed;
 - (b) vegetable products harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products obtained by hunting or fishing conducted there;
 - (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or Andorra by their vessels;
 - (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
 - (h) waste and scrap resulting from manufacturing operations conducted there;
 - (i) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

Article 5

Sufficiently worked or processed products

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

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

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:
- (a) their total value does not exceed 10 per cent of the ex works price of the product;
 - (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

3. Paragraphs 1 and 2 shall apply except as provided in Article 6.

Article 6

Insufficient working or processing operations

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

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of packages;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in the Appendix to enable them to be considered as originating in the Community or Andorra;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

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

Article 7

Unit of qualification

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

Accordingly, it follows that:

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

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

Article 8

Sets

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

Article 9

Neutral elements

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

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

TITLE III

TERRITORIAL REQUIREMENTS

Article 10

Principle of territoriality

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in the Community or Andorra.

2. If originating goods exported from the Community or Andorra to another country are returned they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

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

Article 11

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Appendix, which are transported directly between the Community and Andorra.

However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

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

(a) a single transport document covering the passage from the exporting country through the country of transit;

or

(b) a certificate issued by the customs authorities of the country of transit:

(i) giving an exact description of the products;

(ii) stating the dates of unloading and reloading of the products and, where applicable, the name of the ships, of the other means of transport used; and

(iii) certifying the conditions under which the products remained in the transit country;

or

(c) failing these, any substantiating documents.

Article 12

Exhibitions

1. Originating products, sent for exhibition in another country and sold after the exhibition for importation in the Community or Andorra shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these products from the Community or Andorra to the country in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in the Community or Andorra;

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

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

TITLE IV

DRAWBACK OR EXEMPTION

Article 13

Prohibition of drawback of, or exemption from customs duties

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

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

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

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

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.

TITLE V

PROOF OF ORIGIN

Article 14

General requirements

1. Products originating in the Community shall, on importation into Andorra and products originating in Andorra shall, on importation into the Community, benefit from this Agreement upon submission of either:

(a) a movement certificate EUR.1, a specimen of which appears in Annex III; or

(b) in the cases specified in Article 19(1), a declaration, the text of which appears in Annex IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').

2. Notwithstanding paragraph 1, originating products within the meaning of this Appendix shall, in the cases specified in Article 23, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 15

Procedure for the issue of a movement certificate EUR.1

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

2. For the purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

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

4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or Andorra if the products concerned can be considered as products originating in the Community or Andorra and fulfil the other requirements of this Appendix.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Appendix. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement, certificate EUR.1 shall be indicated in Box 11 of the certificate.

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

Article 16

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 15(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances, or.

(b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

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

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

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

'NACHTRÄGLICH AUSGESTELLT', 'DELIVRE A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'EXPEDIDO A POSTERIORI', 'EMITIDO A POSTERIORI', 'ANNETTU JÄLKIKÄTEEN', 'UTFÄRDAT I EFTERHAND', 'EMES A POSTERIORI'.

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

Article 17

Issue of a duplicate movement certificate EUR.1

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

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

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

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

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

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

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

*Article 19***Conditions for making out an invoice declaration**

1. An invoice declaration as referred to in Article 14(1)(b) may be made out:

- (a) by an approved exporter within the meaning of Article 20, or
- (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Community or Andorra and fulfil the other requirements of this Appendix.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the origination status of the products concerned as well as the fulfilment of the other requirements of this Appendix.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 20 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

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

*Article 20***Approved exporter**

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the origination status of the products as well as the fulfilment of the other requirements of this Appendix.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.

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

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

*Article 21***Validity of proof of origin**

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

2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

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

*Article 22***Submission of proof of origin**

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.

*Article 23***Exemptions from proof of origin**

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

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

3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 24

Supporting documents

The documents referred to in Articles 15(3) and 19(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in the Community or Andorra and fulfil the other requirements of this Appendix may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in the Community or Andorra where these documents are used in accordance with domestic law.
- (c) documents proving the working or processing of materials in the Community or Andorra, issued or made out in the Community or Andorra, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the Community or Andorra in accordance with this Appendix.

Article 25

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 15(3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 19(3).
3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 15(2).
4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

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 the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 27

Amounts expressed in euro

1. Amounts in the national currency of the exporting country equivalent to the amounts expressed in euro shall be fixed by the exporting country and communicated to the importing countries through the European Commission.
2. When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country. When the products are invoiced in the currency of another EC Member State or Andorra, the importing country shall recognise the amount notified by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in euro as at the first working day in October 1996.
4. The amounts expressed in euro and their equivalents in the national currencies of the EC Member States and Andorra shall be reviewed by the Joint Committee at the request of the Community or Andorra. When carrying out this review, the Joint Committee shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 28

Mutual assistance

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

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

Article 29

Verification of proof of origin

1. Subsequent verifications of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Appendix.

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

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

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, 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 result of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community or Andorra and fulfil the other requirements of this Appendix.

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

Article 30

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 29 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Appendix, they shall be submitted to the Joint Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

Article 31

Penalties

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

Article 32

Free zones

1. The Community and Andorra 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 means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or Andorra are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Appendix.

TITLE VII

CEUTA AND MELILLA

Article 33

Application of the Appendix

1. The term 'Community' used in Article 2 does not cover Ceuta and Melilla.

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

3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Appendix shall apply *mutatis mutandis* subject to the special conditions set out in Article 34.

Article 34

Special conditions

1. Providing they have been transported directly in accordance with the provisions of Article 11, 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 those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 5 of this Appendix, or that
 - (ii) those products are originating in Andorra or the Community within the meaning of this Appendix, provided that they have been submitted to working or processing which goes beyond the insufficient working of processing referred to in Article 6(1);
- (2) products originating in Andorra:
- (a) products wholly obtained in Andorra;
 - (b) products obtained in Andorra, in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 5 of this Appendix; or that
 - (ii) those products are originating in Ceuta and Melilla or the Community within the meaning of this Appendix, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 6(1).
2. Ceuta and Melilla shall be considered as a single territory.
3. The exporter or his authorised representative shall enter 'Andorra' and 'Ceuta and Melilla' in Box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or on invoice declarations.
4. The Spanish customs authorities shall be responsible for the application of this Appendix in Ceuta and Melilla.
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ANNEX I

Introductory notes to the list in Annex II*Note 1:*

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

Note 2:

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

Note 3:

- 3.1. The provisions of Article 5 of the Appendix concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Community or in Andorra.
- 3.2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2 where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also 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 No ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. When a rule in the list specified that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.
- 3.5. Where a rule in the list specified that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

Example:

The rule for prepared foods of heading No 1904 which specifically excluded the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

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

ANNEX II

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 used must be wholly	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs, natural honey, edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: — all the materials of Chapter 4 used must be wholly obtained — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 209 used must already be originating — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 5	Products of animal origin, not elsewhere specified or included except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 05.02	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	

(1)	(2)	(3)	or	(4)
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: — all the materials of Chapter 6 used must be wholly obtained — the value of all the materials used does not exceed 50% of the ex-works price of the product		
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained		
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit and nuts used must be wholly obtained — the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product		
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained		
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading		
09.02	Tea, whether or not flavoured	Manufacture from materials of any heading		
ex 09.10	Mixtures of spices	Manufacture from materials of any heading		
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained		
ex Chapter 11	Products of the milling industry, malt, starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 07.14 of fruit used must be wholly obtained		

(1)	(2)	(3)	or	(4)
ex 11.06	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 07.13	Drying and milling of leguminous vegetables of heading No 07.08		
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains; seeds and fruit; industrial or medicinal plants, straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained		
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 13.01 used may not exceed 50% of the ex-works price of the product		
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable			
	— Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners		
	— Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained		
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
15.01	Pigfat (including lard) and poultry fat, other than that of heading No 02.09 or 15.03:			
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 02.03, 02.06 or 02.07 or bones of heading No 05.06		

(1)	(2)	(3)	or (4)
15.01 (continued)	— Other	Manufacture from meat or edible offal of swine of heading No 02.03 or 02.06 or of meat and edible offal of poultry of heading No 02.07	
15.02	Fats of bovine animals, sheep or goats, other than those of heading No 15.03:		
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 02.01, 02.02, 02.04 or 02.06 or bones of heading No 05.06	
	— Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading including other materials of heading No 15.04	
	— Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 15.05	Refined lanolin	Manufacture from crude wool grease of heading No 15.05	
15.06	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading including other materials of heading No 15.06	
	— Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	

(1)	(2)	(3)	or (4)
15.07 to 15.15	Vegetable oils and their fractions: — Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption — Solid fractions, except for that of jojoba oil — Other	Manufacture in which all the materials used for classified within a heading other than that of the product Manufacture from other materials of heading Nos 15.07 to 15.05 Manufacture in which all the vegetable materials used must be wholly obtained	
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified or elaidinsed, whether or not refined, but not further prepared	Manufacture in which: — all the materials of Chapter 2 used must be wholly obtained — all the vegetable materials used must be wholly obtained. However, materials of heading Nos 15.07, 15.08, 15.11 and 15.13 may be used	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 15.16	Manufacture in which: — all the materials of Chapters 2 and 4 used must be wholly obtained — all the vegetable materials used must be wholly obtained. However, materials of heading Nos 15.07, 15.08, 15.11 and 15.13 may be used	

(1)	(2)	(3)	or	(4)
Chapter 16	Preparations of meat, of fish or of crustaceans molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained		
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel			
	— Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 17.02		
	— Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
	— Other	Manufacture in which all the materials used must already be originating		
ex 17.03	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		

(1)	(2)	(3)	or (4)
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: — all the materials used are classified within a heading other than that of the product — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: — all the materials used are classified within a heading other than that of the product — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: — Malt extract — Other	Manufacture from cereals of Chapter 10 Manufacture in which: — all the materials used are classified within a heading other than that of the product — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: — containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs — containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained Manufacture in which: — all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained — all the materials of Chapters 2 and 3 used must be wholly obtained	
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 11.08	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: — from materials not classified within heading No 18.06 — in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained — in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
19.05	Bread, pastry, cakes, biscuits and other baker's wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	

(1)	(2)	(3)	or (4)
ex Chapter 20	Preparation of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 20.01	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 20.04 and ex 20.05	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: — all the materials used are classified within a heading other than that of the product — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex 20.08	— Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 08.01, 08.02 and 12.02 to 12.07 used exceeds 60% of the ex-works price of the product	
	— Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3)	or (4)
ex 20.08 (continued)	— other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: — all the materials used are classified within a heading other than that of the product — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
20.09	Fruit juices (including grape must) and vegetable juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: — all the materials used are classified within a heading other than that of the product — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product — all the chicory used must be wholly obtained	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: — Sauces and preparations therefor; mixed condiments and mixed seasonings — Mustard flour and meal and prepared mustard	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used Manufacture from materials of any heading	

(1)	(2)	(3)	or	(4)
ex 21.04	Soups and broths and preparations thereof	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 20.02 to 20.05		
21.06	Food preparations not elsewhere specified or included	Manufacture in which: — all the materials used are classified within a heading other than that of the product — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product — all the grapes or any material derived from grapes used must be wholly obtained		
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 20.09	Manufacture in which: — all the materials used are classified within a heading other than that of the product — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product — any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating		
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture: — from materials not classified within heading Nos 22.07 or 22.08 — in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume		

(1)	(2)	(3)	or (4)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 23.01	Whale meal, flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 23.03	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 23.06	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	
23.09	Preparations of a kind used in animal feeding	Manufacture in which: — all the cereals, sugar or molasses, meat or milk used must already be originating — all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 24.01 used must already be originating	
ex 24.03	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 24.01 used must already be originating	

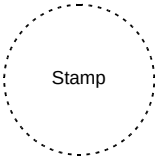
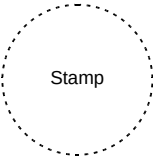
ANNEX III

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

1. Each form shall measure 210×297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the Member States of the Community and of Andorra 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.

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

2) Complete only when the regulations of the exporting country or territory require.

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

NOTES

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

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

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

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents ⁽¹⁾:

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

ANNEX IV

Invoice declaration

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

English version

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

Spanish version

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

Danish version

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

German version

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

French version

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

Italian version

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

Dutch version

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

Portuguese version

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

⁽¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 20 of the Appendix, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 34 of the Appendix, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperä tuotteita⁽²⁾.

Swedish version

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

Greek version

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

Catalan version

L'infrascrit, exportador de les mercaderies de què tracta el present document [autorització duanera n° ...⁽¹⁾], declaro que, llevat que s'indiqui el contrari, aquestes mercaderies són originàries de l'origen preferencial ...⁽²⁾.

.....⁽³⁾
(Place and date)

.....⁽⁴⁾
(Signature of the exporter;
in addition the name of the person signing the declaration has to
be indicated in clear script)

⁽¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 20 of the Appendix, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 34 of the Appendix, 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 in the document itself.

⁽⁴⁾ See Article 19(5) of the Appendix. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

Joint Declaration concerning the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by Andorra as originating in the Community within the meaning of this Agreement.
 2. The Appendix on rules of origin shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.
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