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

- TOULOUSE PORTET
 - L'HOSPITALET-PAS DE LA CASE
 - LA TOUR DE CAROL
 - PERPIGNAN
 - MADRID
 - BARCELONA
 - ALGECIRAS
 - TUY
 - FARGA DE MOLES
-

ANNEX II

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

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

Statement by the Community concerning agricultural and processed agricultural products

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

Joint Statement

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

Statement by the Principality of Andorra

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

Joint Statement

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

APPENDIX

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

TITLE I

DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS

Article 1

For the purpose of implementing the provisions of Article 11 (1) of the Agreement, the following shall be regarded as products originating in the Principality of Andorra:

- (a) vegetable products which are harvested in the Principality of Andorra;
- (b) live animals born and raised in the Principality of Andorra;
- (c) products obtained from live animals born and raised in the Principality of Andorra;
- (d) products from hunting or fishing in the Principality of Andorra;
- (e) products obtained in the Principality of Andorra by working or processing products referred to in points (a) to (d), even if other products have been used in their manufacture, provided that the products which were not obtained in the Principality of Andorra play only a subsidiary part in manufacture.

TITLE II

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 2

1. Originating products within the meaning of this Appendix shall when imported into the Community be covered by the Agreement on presentation of:

- (a) an EUR. 1 movement certificate, hereinafter referred to as an 'EUR. 1 certificate'. A specimen of the EUR. 1 certificate is given in Annex 2 to this Appendix;
- (b) an invoice bearing the exporter's declaration as given in Annex 3 to this Appendix, made out by any exporter for any consignment of one or more packages containing originating products whose total value does not exceed ECU 2 820.

2. The following originating products within the meaning of this Appendix shall when imported into the Community be covered by the Agreement without it being necessary to present either of the documents referred to in paragraph 1:

- (a) goods sent as small packages from private persons to private persons, whose total value does not exceed ECU 200;

- (b) goods forming part of travellers' personal luggage whose value does not exceed ECU 565.

These provisions shall apply only provided that such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of the Agreement, and where there is no doubt as to the veracity of such declaration.

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

3. Up to and including 30 April 1991 the ecu to be used in terms of any given national currency shall be the equivalent in that national currency of the ecu as at 3 October 1988. For each successive period of two years thereafter it shall be the equivalent in that national currency of the ecu as at the first working day in October in the year immediately preceding the two-year period.

4. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ecus shall be fixed by the exporting State and communicated to the other parties. When these amounts are greater than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community, the importing State shall recognize the amount notified by the State concerned.

Article 3

1. An EUR. 1 certificate shall be issued by the Andorran customs authorities when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. The EUR. 1 certificate shall be issued by the Andorran customs authorities if the goods to be exported can be considered as products originating in the Principality of Andorra within the meaning of Article 1 of this Appendix.

3. An EUR. 1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential arrangements provided for by the Agreement.

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

4. In exceptional circumstances an EUR. 1 certificate may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances.

Certificates issued retrospectively must be endorsed with one of the following phrases:

'EXPEDIDO A POSTERIORI', 'UDSTEDT EETERFØLGENDE', 'NACHTRÄGLICH AUSGESTELLT', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΙΩΝ', 'ISSUED RETROSPECTIVELY', 'DELIVRE A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'EMITIDO A POSTERIORI', 'EMES A POSTERIORI'.

5. In the event of the theft, loss or destruction of an EUR. 1 certificate, the exporter may apply to the Andorran customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession. The duplicate issued in this way must be endorsed with one of the following:

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

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

6. The endorsements referred to in paragraphs 4 and 5 shall be entered in the Remarks box on the EUR. 1 certificate.

7. For the purpose of verifying whether the conditions stated in paragraph 2 have been met, the Andorran customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

Article 4

1. An EUR. 1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form of which a specimen is given in Annex 2 to this Appendix; it shall be completed in accordance with this Appendix.

2. It shall be the responsibility of the Andorran customs authorities to ensure that the form referred to in paragraph 1 is duly completed. In particular, the Andorran customs authorities shall check whether the space reserved for the description of the goods has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Since the EUR. 1 certificate constitutes the documentary evidence for the application of the preferential tariff provided for by the Agreement, it shall be the responsibility of the Andorran customs authorities to take any steps necessary to verify the origin of the goods and to check the other statements on the EUR. 1 certificate.

4. When a certificate is issued in accordance with Article 3 (4) of this Appendix, after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

- indicate the place and date of consignment of the goods to which the certificate relates,
- certify that no EUR. 1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

Article 5

1. EUR. 1 certificates shall be made out on the form of which a specimen is given in Annex 2. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the Principality of Andorra; if they are handwritten they shall be completed in ink and in capital letters.

2. Each certificate shall measure 210 × 297 mm. A tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used must be white writing paper, sized, 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.

3. The Principality of Andorra may reserve the right to print the certificates itself or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate 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.

Article 6

1. An EUR. 1 certificate must be submitted, within four months of the date of issue, by the Andorran customs authorities to the customs authorities of the importing State where the goods are entered in accordance with the procedures laid down by that State.

2. An EUR. 1 certificate which is submitted to the customs authorities of the importing State 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 the certificate by the final date set is due to reasons of *force majeure* or exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the goods have been submitted to them before the said final date.

3. The discovery of slight discrepancies between the statements made in the EUR. 1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void if it is duly established that the certificate does correspond to the goods submitted.

Article 7

The declaration referred to in Article 2 (1) (b) shall be drawn up by the exporter in the manner specified in Annex 3 to this Appendix, in one of the languages in which the Agreement is drawn up.

It shall be typed, or printed by means of a stamp and signed by hand. The exporter must retain a copy of the invoice bearing this declaration for at least two years.

Article 8

1. The exporter or his representative shall submit with his application for an EUR. 1 certificate any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

He shall undertake to submit, at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

2. Exporters must keep for not less than two years the supporting documents referred to in paragraph 1.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the declaration referred to in Article 2 (1) (b).

Article 9

1. Goods sent from the Principality of Andorra for exhibition in another country and sold after the exhibition for importation into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Appendix entitling them to be recognized as originating in the Principality of Andorra and provided that it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned the goods from the Principality of Andorra to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to a consignee in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to the Community in the State in which they were sent for exhibition;

(d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at an exhibition.

2. An EUR. 1 certificate must be submitted to the customs authorities in the normal manner. The name and place of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

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

Article 10

1. In order to ensure the proper application of this Title, Member States of the Community and the Principality of Andorra shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of EUR. 1 certificates and the declarations by exporters made on invoices.

Representatives of the Commission of the European Communities may on request take part in this checking.

2. The Andorran customs authorities shall forward to the customs authorities of the Member States, via the Commission of the European Communities, specimen impressions of the stamps used in their offices for issuing EUR. 1 certificates.

3. Penalties shall be imposed on any person who, in order to enable goods to be accepted as eligible for preferential treatment, draws up, or causes to be drawn up, a document which contains incorrect particulars.

Article 11

1. Subsequent verification of EUR. 1 certificates and of exporters' declarations made on invoices shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purposes of implementing the provisions of paragraph 1 the customs authorities of the importing State

shall return the EUR. 1 certificate, and the invoice if it has been submitted, or the invoice bearing the exporter's declaration or a copy of those documents, to the Andorran customs authorities, giving, where appropriate, the reasons of substance or form for an inquiry.

The customs authorities of the importing State shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the particulars given on the EUR. 1 certificate or the invoice are inaccurate.

If the customs authorities of the importing State decide to suspend the application of Article 11 pending the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. The results must be such as to make it possible to determine whether the documents which are referred to in paragraph 2, and which have been returned, apply to the goods actually exported and whether these goods can in fact qualify for the application of the preferential arrangements.

When such disputes cannot be settled between the customs authorities of the importing State and the Andorran customs

authorities, or when they raise a problem of interpretation of this Appendix, they shall be submitted to the Customs Committee.

For the purpose of subsequent verification of EUR. 1 certificates, the export documents or copies of EUR. 1 certificates provided in their place must be retained for at least two years by the Andorran customs authorities.

TITLE III

FINAL PROVISIONS

Article 12

The Community and the Principality of Andorra shall each take the measures necessary for the implementation of this Appendix.

Article 13

The Annexes to this Appendix shall form an integral part thereof.

ANNEX 1

EXPLANATORY NOTES

Note 1

In order to determine whether goods originate in the Principality of Andorra, it shall not be necessary to establish whether the power and fuel, plant and equipment, machines and tools used to obtain such goods originate in third countries or not.

Note 2

In order to determine the origin of products falling within Chapters 1 to 24 of the Combined Nomenclature, no account shall be taken of any packaging.

Note 3

Products which do not make up more than 10% by quantity of those referred to in Article 1 (a) to (e) of the Appendix be regarded as 'playing a subsidiary part' in manufacture.

MOVEMENT CERTIFICATE

Annex 2

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. Certificate 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
6. Transport details (Optional)		7. Remarks	
8. Item number; Markes and numbers; Number and kind of packages (!); Description of goods		9. Gross weight (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT		12. DECLARATION BY THE EXPORTER	
Declaration certified Export document (!) Form No Customs office Issuing country or territory Date (Signature)		I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)	

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

(*) Complete only where 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 (') ☐ 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) (') 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.

APPLICATION FOR A MOVEMENT CERTIFICATE

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

() 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 these goods to meet the above conditions:

.....

.....

.....

.....

SUBMIT the following supporting documents ⁽¹⁾:

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

*Annex 3***DECLARATION PROVIDED FOR IN ARTICLE 2 (1) (B)**

I, the undersigned, exporter of the goods covered by this document, declare that, except where otherwise indicated (¹), the goods meet the conditions laid down for obtaining originating status in preferential trade with the Community and that the country of origin of the goods is the Principality of Andorra.

.....
(place and date)

.....
(signature)

(The signature must be followed by the name of the
signatory in clear script)

⁽¹⁾ When an invoice also includes products not originating in the Principality of Andorra, the exporter must clearly indicate them.

Andorra, 14 December 1989

Mr J.J. Schwed

Head of Division

Head of the Delegation of the European Economic Community for the negotiations with the Principality of Andorra

Sir,

Following our negotiating meeting on 13 and 14 December, the Andorran delegation for the negotiations with the European Economic Community stated that the import duties collected on entry into free circulation operations at all the Community customs offices for goods being sent to the Principality of Andorra were collected on behalf of the Principality of Andorra and should be paid back to the Principality of Andorra. It would like the Joint Committee to examine, at its first meeting, ways and means of fully applying this principle.

Please accept, Sir, the assurance of my highest consideration.

Mr Joseph Pintat

Head of Government

Spokesman of the Delegation of the Principality of Andorra for the negotiations with the European Community

Brussels, 14 December 1989

Mr Joseph Pintat

Head of Government

Spokesman for the Delegation of the Principality of Andorra for the negotiations with the European Community

Sir,

I have the honour to acknowledge your letter of 14 December 1989 containing the Andorran Delegations's statement concerning the collection and repayment of import duties. I am able to agree to the discussion of the matter at the first Joint Committee meeting.

Please accept, Sir, the assurance of my highest consideration.

J. J. Schwed

Head of Division

Head of the Delegation of the European Economic Community for the negotiations with the Principality of Andorra