

ANNEX 8**JOINT DECLARATION CONCERNING THE PRINCIPALITY OF ANDORRA**

1. Products originating in the Principality of Andorra that fall within Chapters 25 to 97 of the Harmonised System shall be accepted by the United Kingdom as originating in the Union within the meaning of this Agreement.
 2. Paragraph 1 only applies if, by virtue of the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of an agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra, the Principality of Andorra applies to products originating in the United Kingdom the same preferential tariff treatment as the Union applies to such products.
 3. Part Two, Heading One, Title I, Chapter 2 of this Agreement applies *mutatis mutandis* for the purpose of defining the originating status of products referred to in paragraph 1 of this Joint Declaration.
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