

PROTOCOL A

REFERRED TO IN PARAGRAPH (b) OF ARTICLE 4

PROCESSED AGRICULTURAL PRODUCTS

PROTOCOL A¹

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PROCESSED AGRICULTURAL PRODUCTS

Article 1

1. In order to take account of differences in the cost of the agricultural raw materials incorporated into the products referred to in Article 2 of this Protocol, this Agreement does not preclude:

- (a) the levying, upon import, of a duty;
- (b) the application of measures adopted upon export.

2. The duty, levied upon import, shall be based on, but not exceed, the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the products concerned.

Article 2

Taking into account the provisions laid down in Article 1 of this Protocol the EFTA States shall, based on reviews requested by Egypt, accord for products listed in the Table to this Protocol, originating in Egypt, treatment no less favourable than that accorded to the European Community.

Article 3

1. The EFTA States shall notify Egypt at an early stage, at least before the entering into force, of all measures applied under Article 1 of this Protocol.

2. Egypt and the EFTA States shall inform each other of all changes in the treatment accorded to the European Community.

¹

Amended by Joint Committee Decision No. 1 of 2012 (3 May 2012) which entered into force on 24 May 2012 for Norway, on 13 July 2012 for Switzerland, on 31 July 2012 for Liechtenstein and on 22 March 2013 for Iceland; and by Joint Committee Decision No. 1 of 2014 (9 October 2014) which entered into force, with retroactive effect, on 1 August 2014.

Article 4

This Protocol shall remain in force until 31 July 2016. The Parties shall meet to negotiate commitments on processed agricultural products by all Parties before that date.

TABLE TO PROTOCOL A

HS Heading	Description of products
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:
ex 10	- Yogurt: -- Flavoured or containing added fruit, nuts or cocoa
ex 90	- Other: -- Flavoured or containing added fruits, nuts or cocoa
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape; powder and waste thereof.
05.09	Natural sponges of animal origin.
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.

HS Heading	Description of products
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
40	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
ex 90	- Other vegetables; mixtures of vegetables:
	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
09.02	Tea, whether or not flavoured.
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 products:
	- Vegetable saps and extracts:
12	-- Of liquorice
13	-- Of hops
14	-- Of pyrethrum or of the roots of plants containing rotenone
ex 19	-- Other:
	--- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations
	--- Other medicinal than intermixtures of vegetable extracts for the manufacture of beverages or of food preparations or of vanilla oleoresin
20	- Pectic substances, pectinates and pectates
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:
31	-- Agar-agar
32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds
39	-- Other

HS Heading	Description of products
14.01	Vegetable materials of a kind used primarily for plaiting (for example bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and of lime bark).
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example broomcorn piassava, couch-grass and istle), whether or not in hanks or bundles.
14.04	Vegetable products not elsewhere specified or included.
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:
ex 20	- Vegetable fats and oils and their fractions: -- Hydrogenated castor oil, so called "opal-wax"
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 15.16:
ex 10	- Margarine, excluding liquid margarine: -- Containing more than 10 % but not more than 15 % by weight of milk fats
ex 90	- Other: -- Containing more than 10 % but not more than 15 % by weight of milk fats -- Edible mixtures or preparations of a kind used as mould release preparations
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:
ex 00	Linnoxyn

HS Heading	Description of products
15.20	Glycerol, crude; glycerol waters and glycerol lyes.
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
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:
50	- Chemically pure fructose
ex 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:
	-- Chemically pure maltose
17.04	Sugar confectionery (including white chocolate), not containing cocoa.
18.03	Cocoa paste, whether or not defatted.
18.04	Cocoa butter, fat and oil.
18.05	Cocoa powder, not containing added sugar or other sweetening matter.
18.06	Chocolate and other food preparations containing cocoa.
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 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.
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:
	- Uncooked pasta, not stuffed or otherwise prepared:
11	-- Containing eggs
19	-- Other
ex 20	- Stuffed pasta, whether or not cooked or otherwise prepared:

HS Heading	Description of products
	-- Other than products containing more than 20% by weight of sausage, meat, meat offal or blood, or any combination thereof
30	- Other pasta
40	- Couscous
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.
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, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
ex 90	- Other:
	-- Sweet corn (<i>Zea mays var. saccharata</i>); palm hearts; yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:
90	- Other
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:
ex 10	- Potatoes:
	-- In the form of flour, meal or flakes
ex 90	- Other vegetables and mixtures or vegetables:
	-- Sweet corn (<i>Zea mays var. saccharata</i>)
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:

HS Heading	Description of products
ex 20	- Potatoes: -- In the form of flour, meal or flakes
80	- Sweet corn (<i>Zea mays var. saccharata</i>)
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):
ex 20.06	- Sweet corn (<i>Zea mays var. saccharata</i>)
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.
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:
	- Nuts, ground-nuts and other seeds, whether or not mixed together:
ex 11	-- Ground-nuts: --- Peanut butter --- Ground nuts, roasted
	- Other, including mixtures other than those of subheading 2008.19:
91	-- Palm hearts
ex 99	-- Other: --- Maize (corn) other than sweet corn (<i>Zea mays var. saccharata</i>)
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:
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.
21.03	Sauces and preparations therefor; mixed Condiments and mixed seasonings; mustard Flour and meal and prepared mustard.
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.

HS Heading	Description of products
21.05	Ice cream and other edible ice, whether or not containing cocoa.
21.06	Food preparations not elsewhere specified or included:
10	- Protein concentrates and textured protein substances
ex 90:	- Other:
	-- Other than flavoured or coloured sugar syrups
22.01	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 20.09.
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 20.09.
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.

PROTOCOL B

REFERRED TO IN ARTICLE 5

CONCERNING THE DEFINITION OF THE CONCEPT OF
"ORIGINATING PRODUCTS" AND METHODS OF
ADMINISTRATIVE CO-OPERATION

PROTOCOL B ^{1,2}

CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE COOPERATION

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¹ Amended by Joint Committee Decision No. 2 of 2012 (3 May 2012) which entered into force on 1 May 2013.

² Amended by Joint Committee Decision No. 1 of 2016 (16 June 2016). The Decision will enter into force when the instruments of acceptance have been deposited by all parties with the Depositary. The Protocol B will then be replaced.

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TITLE I
GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (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 an EFTA State or Egypt 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 an EFTA State or Egypt;
- (h) "value of originating materials" means the value of such materials as defined in (g) applied mutatis mutandis;
- (i) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries referred to in Articles 3 and 4 with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the EFTA State concerned or in Egypt;

- (j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonized System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;
- (l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) "territories" includes territorial waters;
- (n) "EUR" means "euro", the single currency of the European Monetary Union;
- (o) "an EFTA State" means any of the following states: Iceland, Norway or Switzerland (including Liechtenstein)³, as the case may be;
- (p) where reference is made to "the customs authorities or the competent governmental authority" it refers to the customs authorities of each EFTA State and Egypt, as well as the "General Organisation for Export and Import Control" of Egypt;
- (q) "Party" within the meaning of this Protocol means Egypt, Iceland, Norway, Switzerland or Liechtenstein.

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 an EFTA State:
 - (a) products wholly obtained in an EFTA State within the meaning of Article 5;

³ Due to the customs union between Switzerland and Liechtenstein, products originating in Liechtenstein are considered as originating in Switzerland.

- (b) products obtained in an EFTA State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in an EFTA State within the meaning of Article 6;
 - (c) goods originating in the European Economic Area (EEA), within the meaning of Protocol 4 to the Agreement on the European Economic Area.
- 2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Egypt:
 - (a) products wholly obtained in Egypt within the meaning of Article 5;
 - (b) products obtained in Egypt incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Egypt within the meaning of Article 6.
- 3. The provisions of paragraph 1 (c) shall only apply provided a free trade agreement is applicable between, on the one hand, Egypt and, on the other hand, the European Community.

Article 3

Cumulation in an EFTA State

- 1. Without prejudice to the provisions of Article 2 (1), products shall be considered as originating in an EFTA State if such products are obtained there, incorporating materials originating in Iceland, Norway, Switzerland (including Liechtenstein)⁴, Turkey or the European Community, provided that the working or processing carried out in the EFTA State concerned goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.
- 2. Without prejudice to the provisions of Article 2 (1), products shall be considered as originating in an EFTA State if such products are obtained there, incorporating materials originating in the Faroe Islands or in any country which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995⁵, other than Turkey, provided that the working or processing carried out in an EFTA State goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

⁴ The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland and is a Contracting Party to the Agreement of 2 May 1992 on the European Economic Area.

⁵ A list of the countries participating in the Euro-Mediterranean partnership can be found at Annex V.

3. Where the working or processing carried out in an EFTA State does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the EFTA State concerned only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in the EFTA State concerned.
4. Products, originating in one of the countries referred to in paragraphs 1 and 2, which do not undergo any working or processing in the EFTA State concerned, retain their origin if exported into one of these countries.
5. The cumulation provided for in this Article may only be applied provided that:
 - (a) a preferential trade agreement in accordance with Article XXIV of the GATT 1994 is applicable between the countries involved in the acquisition of the originating status and the country of destination;
 - (b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol; and
 - (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the EFTA States and in Egypt.

The cumulation provided for in this Article shall apply from the date agreed by the Parties concerned and indicated in the notice published in the respective official gazettes.

The EFTA States shall provide Egypt, through the EFTA Secretariat, with details of the Agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1 and 2.

Article 4

Cumulation in Egypt

1. Without prejudice to the provisions of Article 2 (2), products shall be considered as originating in Egypt if such products are obtained there, incorporating materials originating in Iceland, Norway, Switzerland (including Liechtenstein)⁶, Turkey or the European Community, provided that the working or processing carried out in Egypt goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

⁶ The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland and is a Contracting Party to the Agreement of 2 May 1992 on the European Economic Area.

2. Without prejudice to the provisions of Article 2 (2), products shall be considered as originating in Egypt if such products are obtained there, incorporating materials originating in the Faroe Islands or in any country which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995⁷, other than Turkey, provided that the working or processing carried out in Egypt goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.
3. Where the working or processing carried out in Egypt does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Egypt only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Egypt.
4. Products, originating in one of the countries referred to in paragraphs 1 and 2, which do not undergo any working or processing in Egypt, retain their origin if exported into one of these countries.
5. The cumulation provided for in this Article may only be applied provided that:
 - (a) a preferential trade agreement in accordance with Article XXIV of the GATT 1994 is applicable between the countries involved in the acquisition of the originating status and the country of destination;
 - (b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol; and
 - (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the EFTA States and in Egypt.

The cumulation provided for in this Article shall apply from the date agreed by the Parties concerned and indicated in the notice published in the respective official gazettes.

Egypt shall provide the EFTA States, through the EFTA Secretariat with details of the Agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1 and 2.

⁷ A list of the countries participating in the Euro-Mediterranean partnership can be found at Annex V.

Article 5

Wholly obtained products

1. The following shall be considered as wholly obtained in an EFTA State or Egypt:
 - (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 Parties by their vessels;
 - (g) products made aboard their factory ships exclusively from products referred to in (f);
 - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
 - (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
 - (k) goods produced there exclusively from the products specified in (a) to (j).
2. The terms "their vessels" and "their factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
 - (a) which are registered or recorded in an EFTA State or in Egypt;
 - (b) which sail under the flag of an EFTA State or of Egypt;
 - (c) which are owned to an extent of at least 50 per cent by nationals of EFTA States or of Egypt, 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 the members of such boards are nationals of EFTA States or of Egypt 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 EFTA States or of Egypt; and
- (e) of which at least 75 per cent of the crew are nationals of EFTA States or of Egypt.

Article 6

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 the 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. 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.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 7.

Article 7

Insufficient working or processing

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 6 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) breaking-up and assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles;
 - (e) simple painting and polishing operations;
 - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
 - (g) operations to colour sugar or form sugar lumps;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding or simple cutting;
 - (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
 - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) simple mixing of products, whether or not of different kinds;
 - (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (o) a combination of two or more operations specified in (a) to (n);
 - (p) slaughter of animals.
2. All operations carried out either in an EFTA State or Egypt 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 8

Unit of qualification

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

It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized 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 Harmonized System, each product must be taken individually when applying the provisions of this Protocol.
2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 9

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 10

Sets

Sets, as defined in General Rule 3 of the Harmonized 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 11

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 12

Principle of territoriality

1. Except as provided for in Article 2(1)(c), Articles 3 and 4 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in an EFTA State or Egypt.
2. Except as provided for in Articles 3 and 4, where originating goods exported from an EFTA State or Egypt to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same as those exported; and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside an EFTA State or Egypt on materials exported from an EFTA State or Egypt and subsequently re-imported there, provided:

- (a) the said materials are wholly obtained in an EFTA State or Egypt or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported; and
 - (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the re-imported goods have been obtained by working or processing the exported materials; and
 - (ii) the total added value acquired outside the EFTA State concerned or Egypt by applying the provisions of this Article does not exceed 10 per cent of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside an EFTA State or Egypt. But where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the Party concerned, taken together with the total added value acquired outside the EFTA State concerned or Egypt by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purposes of applying the provisions of paragraphs 3 and 4, "total added value" shall be taken to mean all costs arising outside the EFTA State concerned or Egypt, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6 (2) is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.
8. Any working or processing of the kind covered by the provisions of this Article and done outside an EFTA State or Egypt shall be done under the outward processing arrangements, or similar arrangements.

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Parties or through the territories of the other countries referred to in Articles 3 and 4 with which cumulation is applicable. 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.

Originating products may be transported by pipeline across territory other than that of the Parties.

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 names of the ships, or 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 14

Exhibitions

1. Originating products, sent for exhibition in a country other than those referred to in Articles 3 and 4 with which cumulation is applicable and sold after the exhibition for importation into an EFTA State or Egypt 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 an EFTA State or Egypt 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 an EFTA State or Egypt;
 - (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 15

Prohibition of drawback of, or exemption from, customs duties

- 1. Non-originating materials used in the manufacture of products originating in an EFTA State, in Egypt or in one of the other countries referred to in Articles 3 and 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in an EFTA State or Egypt 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 an EFTA State or Egypt 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 8 (2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 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.
6. The prohibition in paragraph 1 shall not apply if the products are considered as originating in an EFTA State or Egypt without application of cumulation with materials originating in one of the other countries referred to in Articles 3 and 4.
7. Notwithstanding paragraph 1, Egypt may, except for products falling within Chapters 1 to 24 of the Harmonized System, apply arrangements for drawback of, or exemption from, custom duties or charges having an equivalent effect, applicable to non-originating materials used in the manufacture of originating products, subject to the following provisions:
 - (a) a 4 % rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonized System, or such lower rate as is in force in Egypt;
 - (b) an 8 % rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonized System, or such lower rate as is in force in Egypt;

This paragraph shall apply until 31 December 2012 and may be reviewed by common accord.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Products originating in an EFTA State shall, on importation into Egypt and products originating in Egypt shall, on importation into an EFTA State, benefit from the Agreement upon submission of one of the following proofs of origin:
 - (a) a movement certificate EUR.1, a specimen of which appears in Annex III a;
 - (b) a movement certificate EUR-MED, a specimen of which appears in Annex III b;
 - (c) in the cases specified in Article 22 (1), a declaration, subsequently referred to as the "invoice declaration" or the "invoice declaration

EUR-MED", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the texts of the invoice declarations appear in Annexes IV a and b.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1 or EUR-MED

1. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities or the competent government 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 this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 or EUR-MED and the application form, specimens of which appear in Annexes III a and b. These forms shall be completed in one of the official languages of a Party, or in English, 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 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities or the competent government authorities of the exporting country where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. Without prejudice to paragraph 5, a movement certificate EUR.1 shall be issued by the customs authorities or the competent government authorities of an EFTA State or Egypt in the following cases:
 - if the products concerned can be considered as products originating in an EFTA State, or in Egypt, without application of cumulation with materials originating in one of the countries referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol;
 - if the products concerned can be considered as products originating in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the other countries referred to in Articles

3 and 4, and fulfil the other requirements of this Protocol, provided that a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin;

5. A movement certificate EUR-MED shall be issued by the customs authorities or the competent government authorities of an EFTA State or Egypt if the products concerned can be considered as products originating in an EFTA State, in Egypt or in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the other requirements of this Protocol and:

- cumulation was applied with materials originating in one of the countries referred to Articles 3 and 4, or
- the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries referred to in Articles 3 and 4, or
- the products may be re-exported from the country of destination to one of the other countries referred to in Articles 3 and 4.

6. A movement certificate EUR-MED shall contain one of the following statements in English in Box 7:

- if origin has been obtained by application of cumulation with one or more of the countries referred to in Articles 3 and 4:

"CUMULATION APPLIED WITH"(name of the country/countries

- if origin has been obtained without the application of cumulation with one or more of the countries referred to in Articles 3 and 4:

"NO CUMULATION APPLIED"

7. The customs authorities or the competent government authorities issuing movement certificates EUR.1 or EUR-MED shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

8. The date of issue of the movement certificate EUR.1 or EUR-MED shall be indicated in Box 11 of the certificate.

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

Article 18

Movement certificates EUR.1 or EUR-MED issued retrospectively

1. Notwithstanding Article 17 (9), a movement certificate EUR.1 or EUR-MED 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 or the competent government authorities that a movement certificate EUR.1 or EUR-MED was issued but was not accepted at importation for technical reasons.
2. Notwithstanding Article 17 (9), a movement certificate EUR-MED may be issued after exportation of the products to which it relates and for which a movement certificate EUR.1 was issued at the time of exportation, provided that it is demonstrated to the satisfaction of the customs authorities or the competent government authorities that the conditions referred to in Article 17(5) are satisfied.
3. For the implementation of paragraph 1 and 2, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 or EUR-MED relates, and state the reasons for his request.
4. The customs authorities or the competent government authorities may issue a movement certificate EUR.1 or EUR-MED retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
5. Movement certificates EUR.1 or EUR-MED issued retrospectively by application of paragraph 1 must be endorsed with the following phrase in English:

"ISSUED RETROSPECTIVELY"

Movement certificates EUR-MED issued retrospectively by application of paragraph 2 must be endorsed with the following phrase in English:

"ISSUED RETROSPECTIVELY (Original EUR.1 no....[*date and place of issue*])"

6. The endorsement referred to in paragraph 5 shall be inserted in Box 7 of the movement certificate EUR.1 or EUR-MED.

Article 19

Issue of a duplicate movement certificate EUR.1 or EUR-MED

1. In the event of theft, loss or destruction of a movement certificate EUR.1 or EUR-MED, the exporter may apply to the customs authorities or the competent government 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 the following word in English:

"DUPLICATE"

3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1 or EUR-MED.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1 or EUR-MED, shall take effect as from that date.

Article 20

Issue of movement certificates EUR.1 or EUR-MED 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 an EFTA State or Egypt, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 or EUR-MED for the purpose of sending all or some of these products elsewhere within an EFTA State or Egypt. The replacement movement certificate(s) EUR.1 or EUR-MED shall be issued by the customs office under whose control the products are placed.

Article 21

Accounting segregation

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

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

Article 22

Conditions for making out an invoice declaration or an invoice declaration EUR-MED

1. An invoice declaration or an invoice declaration EUR-MED as referred to in Article 16(1)(c) may be made out:
 - (a) by an approved exporter within the meaning of Article 23; 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. Without prejudice to paragraph 3, an invoice declaration may be issued in the following cases:
 - if the products concerned can be considered as products originating in an EFTA State, or in Egypt, without application of cumulation with materials originating in one of the other countries referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol;
 - if the products concerned can be considered as products originating in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol, provided that a

certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin.

3. An invoice declaration EUR-MED may be made out if the products concerned can be considered as products originating in an EFTA State, in Egypt or in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the other requirements of this Protocol and:
 - cumulation was applied with materials originating in one of the countries referred to Articles 3 and 4, or
 - the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries referred to in Articles 3 and 4, or
 - the products may be re-exported from the country of destination to one of the other countries referred to in Articles 3 and 4.
4. An invoice declaration EUR-MED shall contain one of the following statements in English:
 - if origin has been obtained by application of cumulation with one or more of the countries referred to in Articles 3 and 4:

"CUMULATION APPLIED WITH" (name of the country/countries)
 - if origin has been obtained without the application of cumulation with one or more of the countries referred to in Articles 3 and 4:

"NO CUMULATION APPLIED"
5. The exporter making out an invoice declaration or an invoice declaration EUR-MED shall be prepared to submit at any time, at the request of the customs authorities or the competent government authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
6. An invoice declaration or an invoice declaration EUR-MED 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 Annexes IV a and b, using one of the linguistic versions set out in these Annexes 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.
7. Invoice declarations and invoice declarations EUR-MED shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 23 shall not be required to sign such declarations provided that he gives the customs authorities or the competent

government 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.

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

Article 23

Approved exporter

1. The customs authorities or the competent government authorities of the exporting country may authorise any exporter, hereafter referred to as “approved exporter”, who makes frequent shipments of products under this Agreement to make out invoice declarations or invoice declarations EUR-MED irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities or the competent government authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities or the competent government authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities or the competent government authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration or the invoice declaration EUR-MED.
4. The customs authorities or the competent government authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities or the competent government 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, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 24

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 or the competent government authorities of the importing country.

2. Proofs of origin which are submitted to the customs authorities or the competent government 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 or the competent government authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 25

Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities or the competent government 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 the Agreement.

Article 26

Importation by instalments

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

Article 27

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 Protocol 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 CN22 / CN23 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered 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 28

Supporting documents

The documents referred to in Articles 17(3) and 22(5) used for the purpose of proving that products covered by a movement certificate EUR.1, a movement certificate EUR-MED, an invoice declaration or an invoice declaration EUR-MED can be considered as products originating in an EFTA State, in Egypt or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol 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 book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in an EFTA State or in Egypt where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in an EFTA State or in Egypt, issued or made out in an EFTA State or in Egypt, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1, movement certificates EUR-MED, invoice declarations or invoice declarations EUR-MED proving the originating status of materials used, issued or made out in an EFTA State or Egypt in accordance with this Protocol, or in one of the other countries referred to in Articles 3 and 4, in accordance with rules of origin which are identical to the rules in this Protocol;
- (e) appropriate evidence concerning working and processing undergone outside an EFTA State, Egypt or the other countries referred to in Articles 3 and 4 by application of Article 12, proving that the requirements of that Article have been satisfied.

Article 29

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration or an invoice declaration EUR-MED shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 22(5).
3. The customs authorities or the competent government authorities of the exporting country issuing a movement certificate EUR.1 or EUR-MED shall keep for at least three years the application form referred to in Article 17(2).
4. The customs authorities or the competent government authorities of the importing country shall keep for at least three years the movement certificates EUR.1, the movement certificates EUR-MED, the invoice declarations and the invoice declarations EUR-MED submitted to them.

Article 30

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 31

Amounts expressed in euro

1. For the application of the provisions of Article 22(1)(b) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the countries referred to in Articles 3 and 4 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 22(1)(b) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October and shall apply from 1 January the following year. The Parties shall be notified of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent.

A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

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

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 32

Mutual assistance

1. The customs authorities or the competent government authorities of the EFTA States and of Egypt shall provide each other, through the EFTA Secretariat, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and EUR-MED with the addresses of the customs authorities or the competent government authorities responsible for verifying those certificates, invoice declarations and invoice declarations EUR-MED.
2. In order to ensure the proper application of this Protocol, the EFTA States and Egypt shall assist each other, through the competent customs administrations, in checking the authenticity of movement certificates EUR.1, movement certificates EUR-MED, the invoice declarations and the invoice declarations EUR-MED, and the correctness of the information given in these documents.

Article 33

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities or the competent government 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 Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities or the competent government authorities of the importing country shall return the movement certificate EUR.1 or EUR-MED and the invoice, if it has been submitted, the invoice declaration or the invoice declaration EUR-MED, or a copy of these documents, to the customs authorities or the competent government 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 or the competent government 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 or the competent government 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 or the competent government authorities requesting the verification shall be informed of the results 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 an EFTA State, in Egypt or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities or the competent government authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 34

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 33 which cannot be settled between the customs authorities requesting a verification and the customs authorities or the competent government authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the EFTA-Egypt Joint Committee.

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

Article 35

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 36

Free zones

1. The EFTA States and Egypt 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 an EFTA State or in Egypt are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 or EUR-MED at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

FINAL PROVISIONS

Article 37

Sub-Committee on customs and origin matters

1. A Sub-Committee of the Joint Committee on Customs and Origin Matters is hereby established.
2. The functions of the Sub-Committee shall be to exchange information, review developments, prepare and co-ordinate positions, prepare technical amendments to the rules of origin and advise the Joint Committee regarding:
 - (a) rules of origin and administrative co-operation as set out in this Protocol;
 - (b) other matters that are referred to the Sub-Committee by the Joint Committee.
3. The Sub-Committee shall report to the Joint Committee. The Sub-Committee may make recommendations to the Joint Committee.
4. The Sub-Committee shall meet as often as required. It may be convened when required by the Joint Committee.
5. A provisional agenda for each meeting shall be prepared and forwarded to the Parties, as a general rule, not later than two weeks before the meeting.

Article 38

Transitional provision for goods in transit or storage

The provisions of this Agreement and this Protocol may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Agreement are either in transit or are in an EFTA State or in Egypt in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing country, within four months of the said date, of a movement certificate EUR.1 or EUR-MED issued retrospectively by the customs authorities or the competent government authorities of the exporting country together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 13.

Article 39

Annexes

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

PROTOCOL C

REFERRED TO IN ARTICLE 3

TERRITORIAL APPLICATION

PROTOCOL C

REFERRED TO IN ARTICLE 3

TERRITORIAL APPLICATION

When ratifying this Agreement, the Kingdom of Norway shall have the right to exempt the territory of Svalbard from the application of this Agreement with the exception of trade in goods.
