

Annex to Decision No. 02/2021

PROTOCOL ON RULES OF ORIGIN AND ORIGIN PROCEDURES

SECTION 1

RULES OF ORIGIN

ARTICLE 1

Definitions

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

- (a) "classification" means the classification of a product or material under a particular chapter, heading, or sub-heading of the Harmonized System;
- (b) "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;
- (c) "exporter" means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of that Party, exports or produces the originating product and makes out an origin declaration;
- (d) "identical goods" mean goods that are the same in all respects, including physical characteristics, quality and reputation, irrespective of minor differences in appearance that are not relevant to a determination of origin of those goods under this Protocol;
- (e) "importer" means a person who imports the originating product and claims preferential tariff treatment for it;
- (f) "material" means any substance used in the production of a product, including any components, ingredients, raw materials, or parts;
- (g) "non-originating material" means a material which does not qualify as originating under this Protocol, including a material whose originating status cannot be determined;

- (h) "origin declaration" means a declaration made by an exporter in accordance with Article 18 (Origin declaration) for the purpose of enabling the identification of an originating good;
- (i) "product" means the product resulting from the production, even if it is intended for use as a material in the production of another product;
- (j) "production" means any kind of working or processing including assembly; and
- (k) "value of non-originating materials used" means the value of the non-originating materials used in the production of the product, which is its customs value at the time of importation, including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located; where the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in Turkey or in the United Kingdom is used.

ARTICLE 2

General requirements

1. For the purposes of applying the preferential tariff treatment by a Party to the originating product of the other Party in accordance with this Agreement, provided that the products satisfy all other applicable requirements of this Protocol, the following products shall be considered as originating in the other Party:
 - (a) products wholly obtained in that Party within the meaning of Article 4 (Wholly obtained products);
 - (b) products produced in that Party exclusively from originating materials in that Party; or
 - (c) products produced in that Party incorporating non-originating materials provided they satisfy the requirements set out in Annex 2 (List Rules).
2. If a product has acquired originating status, the non-originating materials used in the production of that product shall not be considered as non-originating when that product is incorporated as a material in another product.

3. The acquisition of originating status shall be fulfilled without interruption in the United Kingdom or Turkey.

ARTICLE 3

Cumulation of origin

1. A product originating in a Party shall be considered as originating in the other Party if that product is used as a material in the production of another product in that other Party.
2. Production carried out in a Party on a non-originating material may be taken into account for the purpose of determining whether a product is originating in the other Party.
3. Paragraphs 1 and 2 do not apply if the production carried out in the other Party does not go beyond the operations referred to in Article 6 (Insufficient production).
4. Without prejudice to Article 2(1), products shall be considered as originating in a Party, if they are obtained there, incorporating materials originating in the European Union, provided that the working or processing carried out in a Party goes beyond the operations referred to in Article 6 (Insufficient production). It shall not be necessary for such materials to have undergone sufficient working or processing.
5. In order for an exporter to complete the origin declaration for a product referred to in paragraph 2, the exporter shall obtain from its supplier a supplier's declaration as provided for in Annex 3 (Supplier's Declaration) or an equivalent document that contains the same information describing the non-originating materials concerned in sufficient detail to enable them to be identified.

ARTICLE 4

Wholly obtained products

1. The following products shall be considered as wholly obtained in a Party:
 - (a) mineral products extracted or taken from its soil or from its seabed;
 - (b) plants and vegetable products grown or harvested there;

- (c) live animals born and raised there;
- (d) products obtained from live animals raised there;
- (e) products obtained from slaughtered animals born and raised there;
- (f) products obtained by hunting or fishing conducted there;
- (g) products obtained from aquaculture there if aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants are born or raised from seed stock such as eggs, roes, fry, fingerlings, larvae, parr, smolts or other immature fish at a post-larval stage by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;
- (h) products of sea fishing and other products taken from the sea outside any territorial sea by a vessel of a Party;
- (i) products made aboard of a factory ship of a Party exclusively from products referred to in sub-paragraph (h);
- (j) products extracted from the seabed or subsoil outside any territorial sea provided that they have rights to exploit or work such seabed or subsoil;
- (k) waste and scrap resulting from production operations conducted there; waste and scrap derived from used products collected there, provided that those products are fit only for the recovery of raw materials;
- (l) products produced there exclusively from the products specified in sub-paragraphs (a) to (k).

2. The terms “vessel of a Party” and “factory ship of a Party” in sub-paragraphs (h) and (i) of paragraph 1 mean a vessel and factory ship which:

- (a) is registered in Turkey or in the United Kingdom;
- (b) sails under the flag of Turkey or of the United Kingdom; and
- (c) meets one of the following conditions:
 - (i) it is at least 50 percent owned by nationals of a Party or of the European Union; or

- (ii) it is owned by legal persons which each:
 - (aa) have their head office and main place of business in a Party or the European Union; and
 - (bb) are at least 50% owned by public entities, nationals or legal persons of a Party or the European Union.

ARTICLE 5

Tolerances

1. If a product does not satisfy the requirements set out in Annex 2 (List Rules) due to the use of a non-originating material in its production, that product shall nevertheless be considered as originating in a Party, provided that:
 - (a) the total weight of non-originating materials used in the production of products classified under Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16, does not exceed 15% of the weight of the product;
 - (b) the total value of non-originating materials for all other products, except for products classified under Chapters 50 to 63 of the Harmonized System does not exceed 10% of the ex-works price of the product; or
 - (c) for a product classified under Chapters 50 to 63 of the Harmonized System, the tolerances set out in Note 7 and 8 of Annex 1 (Introductory Notes to the List Rules) apply.
2. Paragraph 1 does not apply if the value or weight of non-originating materials used in the production of a product exceeds any of the percentages for the maximum value or weight of non-originating materials as specified in the requirements set out in Annex 2 (List Rules).
3. Paragraph 1 does not apply to products wholly obtained in a Party within the meaning of Article 4 (Wholly obtained product). If Annex 2 (List Rules) requires that the materials used in the production of a product are wholly obtained, paragraphs 1 and 2 apply.

ARTICLE 6

Insufficient production

1. Notwithstanding Article 2(1)(c), a product shall not be considered as originating in a Party if the production of the product in a Party consists only of one or more of the following operations conducted on non-originating materials:
 - (a) preserving operations such as drying, freezing, keeping in brine and other similar operations where their sole purpose is to ensure that the products remain in good condition during transport and storage;¹
 - (b) breaking-up or assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles and textile articles;
 - (e) simple painting and polishing operations;
 - (f) husking and partial or total milling of rice; polishing and glazing of cereals and rice; bleaching of rice;
 - (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of sugar in solid form;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding or simple cutting;

¹ Preserving operations such as chilling, freezing or ventilating are considered insufficient within the meaning of sub-paragraph (a), whereas operations such as pickling, drying or smoking that are intended to give a product special or different characteristics are not considered insufficient.

- (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; mixing of sugar with any material;
 - (n) simple addition of water or dilution with water or another substance that does not materially alter the characteristics of the product, or dehydration or denaturation of products;
 - (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (p) slaughter of animals.
2. For the purposes of paragraph 1, operations shall be considered simple if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.

ARTICLE 7

Unit of qualification

1. For the purposes of this Protocol, the unit of qualification shall be the particular product which is considered as the basic unit when classifying the product under the Harmonized System.
2. For a consignment consisting of a number of identical products classified under the same heading of the Harmonized System, each individual product shall be taken into account when applying the provisions of this Protocol.

ARTICLE 8

Packing materials and containers for shipment

Packing materials and containers for shipment that are used to protect a product during transportation shall be disregarded in determining whether a product is originating.

ARTICLE 9

Packaging materials and containers for retail sale

Packaging materials and containers in which the product is packaged for retail sale, if classified with the product, shall be disregarded in determining the origin of the product, except for the purposes of calculating the value of non-originating materials if the product is subject to a maximum value of non-originating materials in accordance with Annex 2 (List Rules).

ARTICLE 10

Accessories, spare parts and tools

1. Accessories, spare parts, tools and instructional or other information materials shall be regarded as one product with the piece of equipment, machine, apparatus or vehicle in question if they:
 - (a) are classified and delivered with, but not invoiced separately from, the product; and
 - (b) are of the types, quantities and value which are customary for that product.
2. Accessories, spare parts, tools and instructional or other information materials referred to in paragraph 1 shall be disregarded in determining the origin of the product except for the purposes of calculating the value of non-originating materials if a product is subject to a maximum value of non-originating materials as set out in Annex 2 (List Rules).

ARTICLE 11

Sets

Sets, as defined in General Rule 3 for the Interpretation of the Harmonized System, shall be considered as originating in a Party if all of their components are originating. If a set is composed of originating and non-originating components, the set as a whole shall be considered as originating in a Party, if the value of the non-originating components does not exceed 15 % of the ex-works price of the set.

ARTICLE 12

Neutral elements

In order to determine whether a product is originating in a Party, it shall not be necessary to determine the origin of the following elements, which might be used in its production:

- (a) fuel, energy, catalysts and solvents;
- (b) plant, equipment, spare parts and materials used in the maintenance of equipment and buildings;
- (c) machines, tools, dies and moulds;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting the product; and
- (g) other materials used in the production which are not incorporated into the product nor intended to be incorporated into the final composition of the product.

ARTICLE 13

Accounting segregation

1. Originating and non-originating "fungible materials" or "fungible products" shall be physically segregated during storage in order to maintain their originating and non-originating status.

2. For the purpose of paragraph 1, "fungible materials" or "fungible products" means materials or products that are of the same kind and commercial quality, with the same technical and physical characteristics, and that cannot be distinguished from one another for origin purposes.
3. Notwithstanding paragraph 1, originating and non-originating fungible materials may be used in the production of a product without being physically segregated during storage if an accounting segregation method is used.
4. Notwithstanding paragraph 1, originating and non-originating fungible products classified in Chapter 10, 15, 27, 28, 29, heading 32.01 to 32.07, or heading 39.01 to 39.14 of the Harmonized System may be stored in a Party before exportation to the other Party without being physically segregated provided that an accounting segregation method is used.
5. The accounting segregation method referred to in paragraphs 3 and 4 shall be applied in conformity with a stock management method under accounting principles which are generally accepted in the Party.
6. The accounting segregation method shall be any method that ensures that at any time no more materials or products receive originating status than would be the case if the materials or products had been physically segregated.
7. A Party may require, under conditions set out in its laws or regulations, that the use of an accounting segregation method is subject to prior authorisation by the customs authorities of that Party. The customs authorities of the Party shall monitor the use of such authorisations and may withdraw an authorisation if the holder makes improper use of the accounting segregation method or fails to fulfil any of the other conditions laid down in this Protocol.

ARTICLE 14

Returned products

If a product originating in a Party exported from that Party to a third country returns to that Party, it shall be considered as a non-originating product unless it can be demonstrated to the satisfaction of the customs authority of that Party that the returning product:

- (a) is the same as that exported; and

- (b) has not undergone any operation other than what was necessary to preserve it in good condition while in that third country or while being exported.

ARTICLE 15

Non-alteration

1. An originating product declared for home use in the importing Party shall not, after exportation and prior to being declared for home use, have been altered, transformed in any way or subjected to operations other than to preserve it in good condition or than to add or affix marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party.
2. The storage or exhibition of a product may take place in a third country, provided that the product remains under customs supervision in that third country.
3. The splitting of consignments may take place in a third country if it is carried out by the exporter or under the responsibility of the exporter, provided that the consignments remain under customs supervision in that third country.
4. In the case of doubt as to whether the requirements provided for in paragraphs 1 to 3 are complied with, the customs authority of the importing Party may request the importer to provide evidence of compliance with those requirements, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on the marking or numbering of packages or any evidence related to the product itself.

ARTICLE 16

Review of drawback of, or exemption from, customs duties

Not earlier than two years from the entry into force of this Agreement, at the request of either Party, the Joint Committee shall review the Parties' respective duty drawback and inward-processing schemes. For this purpose, at the request of a Party, no later than 60 days from that request, the other Party shall provide the requesting Party with available information and detailed statistics covering the period from the entry into force of this

Agreement, or the previous five years if that is shorter, on the operation of its duty drawback and inward-processing scheme. In light of this review, the Joint Committee may adopt a decision to amend the provisions of this Protocol and its Annexes, with a view to introducing limitations or restrictions with respect to drawback of or exemption from customs duties.

SECTION 2

ORIGIN PROCEDURES

ARTICLE 17

Claims for preferential treatment

1. Each Party shall provide that originating goods that meet the requirements of this Protocol shall benefit from preferential treatment under this Agreement on the basis of a claim for preferential treatment made by the importer based on an origin declaration which meets the requirements of Article 18 (Origin declaration).
2. The importing Party may deny that claim for preferential treatment if any importer, exporter or party fails to comply with any requirement of this Protocol.

ARTICLE 18

Origin declaration

1. An origin declaration shall:
 - (a) take the form of a written self-declaration of origin which may be in the form set out in Annex 4 (Text of the Origin Declaration) made by the exporter which clearly states that the goods imported meet the conditions required for preferential treatment under the terms of this Agreement; and
 - (b) be provided on, or attached to, an invoice or any other commercial document that describes the goods concerned in sufficient detail to enable them to be identified.
2. Each Party shall permit an origin declaration to be sent electronically and directly from the exporter in one Party to an importer in the other

Party. Such an approach will allow the use of electronic signatures or identification codes.

ARTICLE 19

Validity of the origin declaration

1. Each Party shall provide that an origin declaration shall be valid for 12 months from the date it was completed, or for such longer period of time as provided by the importing Party. The preferential treatment may be claimed, within this validity period, from the customs authority of the importing Party.
2. Each Party shall provide that an origin declaration may apply to:
 - (a) a single shipment of originating goods into the territory of a Party;
or
 - (b) multiple shipments of identical originating goods within any period specified in the origin declaration not exceeding 12 months.
3. The importing Party may accept an origin declaration submitted to its customs authority after the validity period for the purpose of preferential treatment in accordance with that Party's laws and regulations.
4. If unassembled or disassembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XV to XXI of the Harmonized System are imported by instalments, a single origin declaration for such products may be used on request of the importer and in accordance with the requirements laid down by the customs authority of the importing Party.

ARTICLE 20

Exemptions from origin declaration requirements

1. Each Party may, in conformity with its laws and regulations, waive the requirement to present an origin declaration for low value importations of originating goods from the other Party.
2. Each Party may exclude any importation from the provisions of paragraph 1 when the importation is part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the requirements of this Protocol related to origin declarations.

3. Each Party may set value limits for products referred to in paragraph 1, and shall exchange information with the other Party regarding those limits.

ARTICLE 21

Delayed claims for preferential treatment

Each Party shall, in conformity with its laws and regulations, provide that, if a good would have qualified as originating when it was imported into the territory of that Party but the importer did not have an origin declaration at the time of importation, the importer of the good may, within a period of time of no less than two years after the date of importation, apply for a refund of duties paid as a result of the good not having been accorded preferential tariff treatment.

ARTICLE 22

Incorrect claims for preferential treatment

1. Each Party shall provide that:
 - (a) an exporter that has completed an origin declaration and becomes aware or has reason to believe that it contains incorrect information shall be obliged to immediately notify the importer in writing of any change affecting the originating status of each good to which the origin declaration applies; and
 - (b) an importer that becomes aware of or has reason to believe that an origin declaration for a good which it has imported and to which preferential treatment has been granted contains incorrect information shall immediately notify the customs authority of the importing Party in writing of any change affecting the originating status of that good and pay any duties owing.
2. Each Party shall encourage its customs authority, when considering imposing a penalty in relation to an origin declaration, to consider as a significant mitigating factor a voluntary notification given in accordance with paragraph 1, provided in the case of a notification given by an importer, the importer corrects the error and repays any duties owing.

ARTICLE 23

Discrepancies

1. Each Party shall provide that the discovery of slight discrepancies between the statements made in an origin declaration and those made in the documents submitted to its customs authority for the purpose of carrying out the formalities for importing the goods shall not of themselves render the origin declaration null and void if it is established that those documents correspond to the goods submitted.
2. Each Party shall provide that obvious formal errors such as typing errors on an origin declaration shall not cause the origin declaration to be rejected if these errors do not create doubts concerning the correctness of the statements made in the origin declaration.
3. Each Party shall provide that if its customs authority determines that an origin declaration in respect of a good imported into its territory is illegible or defective on its face, the importer shall be granted a period of not less than 30 days to provide the customs authority of the importing Party with a copy of the corrected origin declaration.
4. The customs authority of the importing Party shall not reject a claim for preferential tariff treatment for the sole reason that the invoice or other commercial document was issued in a third country.

ARTICLE 24

Penalties

Each Party shall adopt or maintain measures imposing criminal, civil, or administrative penalties for violations of its laws and regulations relating to the provisions of this Protocol.

ARTICLE 25

Record keeping requirements

1. The exporting Party shall require an exporter that has completed an origin declaration to keep for three years after the completion of the origin declaration, or for such longer period of time as the exporting Party may specify, and to provide to that Party upon request:
 - (a) a copy of the origin declaration; and

- (b) all supporting documents and written statements from producers or suppliers which evidence the claim in the origin declaration that the good is originating.
- 2. Each Party shall provide that, if an exporter has based an origin declaration on a written statement from a producer or supplier, that producer or supplier shall be required to maintain records in accordance with paragraph 1.
- 3. The importing Party may require that an importer that has been granted preferential treatment shall keep documentation relating to the importation of the good, including a copy of the origin declaration, for three years after the date of import, or for a longer period of time as that Party may specify.
- 4. Each Party shall permit, in accordance with that Party's laws and regulations, importers, exporters, producers and suppliers in its territory to maintain documentation or records in any medium, provided that the documentation or records can be retrieved and printed.
- 5. A Party may deny preferential treatment to a good that is the subject of a verification of origin when the importer, exporter, producer or supplier of the good that is required to maintain records or documentation under this Article:
 - (a) fails to maintain records or documentation in accordance with this Protocol; or
 - (b) denies access to those records or that documentation.

ARTICLE 26

Verification of origin

Administering a verification of origin regime

1. For the purpose of ensuring the proper application of this Protocol, the Parties shall assist each other, through their customs authorities, in verifying whether goods are originating for the purposes of this Protocol, and ensuring the accuracy of claims for preferential treatment for the purposes of this Protocol.
2. A Party's request for a verification of origin concerning whether a good is originating or whether all other requirements of this Protocol are fulfilled shall be:

- (a) based on risk assessment methods applied by the customs authority of the importing Party, which may include random selection; or
- (b) made when the importing Party has reasonable doubts about whether the good is originating or whether all other requirements of this Protocol have been fulfilled.

Requesting a verification of origin

- 3. The customs authority of the importing Party may verify whether a good is originating by requesting, in writing, that the customs authority of the exporting Party conduct a verification concerning whether a good is originating.
- 4. When requesting a verification of origin, the customs authority of the importing Party shall provide the customs authority of the exporting Party with:
 - (a) the identity of the customs authority issuing the request;
 - (b) the name of the exporter, producer or supplier to be verified;
 - (c) the subject and scope of the verification; and
 - (d) a copy of the origin declaration and, where applicable, any supporting documentation.
- 5. When appropriate, the customs authority of the importing Party may request specific documentation and information from the customs authority of the exporting Party as part of a verification of origin.
- 6. A request to conduct a verification of origin made by the customs authority of the importing Party shall be provided to the customs authority of the exporting Party by certified or registered mail or any other method that produces a confirmation of receipt by that customs authority.
- 7. The customs authority of the exporting Party shall provide the customs authority of the importing Party with a written acknowledgement of receipt (which for the avoidance of doubt may be sent by email) of this request within a period of 45 days from the date of receipt of the written request, or any other time period agreed upon by the Parties.

Conducting a verification of origin

- 8. Following a request outlined in paragraph 6, the customs authority of the exporting Party shall proceed to the origin verification. For this

purpose, the customs authority may, in accordance with its laws and regulations:

- (a) request documentation;
 - (b) call for any evidence; and
 - (c) visit the premises of an exporter, a producer or supplier to review the records referred to in Article 25(1) and (2) and observe the facilities used in the production of the good.
9. Each Party shall provide that, if an exporter has based an origin declaration on a written statement from a producer or supplier, the exporter may arrange for that producer or supplier to provide documentation or information directly to the customs authority of the exporting Party upon request.

Release of goods subject to a verification of origin

10. Pending the results of a verification of origin conducted pursuant to paragraph 11, the importing Party shall allow the release of the good, subject to payment of duties or provision of a guarantee in the form of a surety, a deposit or some other appropriate instrument as provided for in its laws and regulations. If, as a result of the verification, the importing Party determines that the good is an originating good, it shall grant preferential treatment to the good and refund any excess duties paid or release any guarantee provided, unless the guarantee also covers other obligations which have not been discharged.

Completing a verification of origin

11. As soon as possible and in any event within 10 months after receiving the written request for a verification of origin, the customs authority of the exporting Party shall complete a verification, and shall:
- (a) provide to the customs authority of the importing Party, by certified or registered mail or any other method that produces a confirmation of receipt by that customs authority, a written report in order for it to determine whether the good is originating or not, which contains:
 - (i) the results of the verification;
 - (ii) the description of the good subject to verification and the tariff classification relevant to the application of the rules of origin;

- (iii) a description and explanation of the good sufficient to support the rationale concerning the originating status of the good;
 - (iv) information on the manner in which the verification was conducted; and
 - (v) where appropriate, supporting documentation, and
 - (b) subject to its laws and regulations, notify the exporter of the outcome of the verification of origin.
12. The period of time within which a verification of origin shall be completed may be extended by mutual consent of the customs authorities concerned.

Result of a verification of origin

13. If a verification of origin finds that the importer, exporter, producer or supplier has failed to comply with any requirement of this Protocol, the importing Party may deny preferential treatment to the good.
14. If the result of a verification of origin has not been provided in accordance with this Protocol, the customs authority of the importing Party may deny preferential treatment to a good if it has reasonable doubt that, or when it is unable to determine whether, the good is originating.

Review and appeal

15. Each Party shall grant substantially the same rights of review and appeal of determinations of origin issued by its customs authority as it provides to importers in its territory, to any person who has received a determination on origin in the application of this Article.

Disputing the result of a verification of origin

16. Each Party shall provide that, if there are differences between the Parties in relation to the verification procedures set out in this Article or in the interpretation of the rules of origin in determining whether a good qualifies as originating, and these differences cannot be resolved through consultations between the customs authority requesting the verification and the customs authority responsible for performing the verification, and if the customs authority of the importing Party intends to make a determination of origin that is inconsistent with the written report provided by the customs authority of the exporting Party, the customs authority of the importing Party shall notify the customs

authority of the exporting Party within 60 days of receiving the written report.

17. At the request of either Party, the Parties shall hold and conclude consultations within 90 days from the date of the notification referred to in paragraph 16 to resolve those differences. The period for concluding consultations may be extended on a case by case basis by mutual written consent between the Parties. The customs authority of the importing Party may make its determination of origin after the conclusion of these consultations.
18. In all cases, the settlement of differences between the importer and the customs authority of the importing Party shall be under the law of the importing Party.

ARTICLE 27

Notifications and cooperation

1. The Parties shall cooperate in the uniform administration and interpretation of this Protocol and, through their customs authorities, assist each other in verifying the originating status of the products on which an origin declaration is based.
2. For the purpose of facilitating the verifications or assistance referred to in paragraph 1, the customs authorities of the Parties shall provide each other with addresses of the responsible customs authorities.
3. The Parties agree that the customs authority of the exporting Party assumes all expenses in carrying out verifications of origin.
4. The Parties agree that their customs authorities will discuss the overall operation and administration of the verification process, including forecasting of workload and discussing priorities. If there is an unusual increase in the number of requests, the customs authorities of the Parties will consult each other to establish priorities and consider steps to manage the workload, taking into consideration operational requirements.

ARTICLE 28

Confidentiality

1. This Protocol does not require a Party to furnish or allow access to information, the disclosure of which would impede law enforcement or would be contrary to that Party's law protecting business information.
2. Each Party shall maintain, in conformity with its law, the confidentiality of the information collected pursuant to this Protocol and shall protect that information from disclosure that could prejudice the competitive position of the person providing the information. If the Party receiving or obtaining the information is required by its law to disclose the information, that Party shall notify the person or the other Party who provided that information.
3. Each Party shall ensure that the confidential information collected pursuant to this Protocol shall not be used for purposes other than the administration and enforcement of determination of origin and of customs matters, except with the permission of the person or the other Party who provided the confidential information.
4. Notwithstanding paragraph 3, a Party may allow information collected pursuant to this Protocol to be used in any administrative, judicial, or quasi-judicial proceedings instituted in its territory for failure to comply with customs related laws and regulations implementing this Protocol. A Party shall notify the person or the other Party who provided the information in advance of such use.
5. The Parties shall exchange information on their respective law for the purpose of facilitating the operation and application of paragraph 2.

SECTION 3

OTHER PROVISIONS

ARTICLE 29

Ceuta and Melilla

For the purposes of this Protocol, reference to "European Union" shall not cover Ceuta and Melilla.

ARTICLE 30

Republic of San Marino

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

ARTICLE 31

Principality of Andorra

Without prejudice to Article 2, a product originating in the Principality of Andorra classified under Chapters 25 to 97 shall, due to the customs union between the European Union and the Principality of Andorra, be considered as originating in the European Union.

ARTICLE 32

Transitional provisions for products in transit or storage

The provisions of this Agreement may be applied to products which comply with the provisions of this Protocol and which, on 14 April 2021, are either in transit from the exporting Party to the importing Party or under customs control in the importing Party without payment of import duties and taxes, subject to the making of a claim for preferential tariff treatment referred to in Article 17 (Claims for preferential treatment) to the customs authority of the importing Party, within 12 months of that date.

ARTICLE 33

Amendment to this Protocol and its Annexes

The Joint Committee may amend this Protocol and its Annexes.