

AGREEMENT

between the European Economic Community and the Principality of Andorra

THE PRINCIPALITY OF ANDORRA

and

THE EUROPEAN ECONOMIC COMMUNITY,

DESIROUS of introducing, in respect of their trade relations, arrangements to take the place of national arrangements currently in force and respecting the specific situation of the Principality of Andorra,

CONSIDERING THAT, owing to geographical, historical and social and economic factors, Andorra's exceptional situation justifies special arrangements, particularly as regards exemption from import duties, turnover tax and excise duties collected on goods imported by travellers from Andorra into the Community,

HAVE AGREED AS FOLLOWS:

Article 1

Trade between the European Economic Community, on the one hand, and the Principality of Andorra, on the other, shall be governed by the provisions set out below.

TITLE I

Customs Union

Article 2

A customs union shall be established between the European Economic Community and Andorra for the products covered by Chapters 25 to 97 of the Harmonized System in accordance with the procedure and conditions set out under this Title.

Article 3

1. The provisions of this Title shall apply to:
- (a) goods produced in the Community or in the Principality of Andorra, including those obtained wholly or in part from products which come from third countries and are in free circulation in the Community or in the Principality of Andorra;

(b) goods which come from third countries and are in free circulation in the Community or in the Principality of Andorra.
2. Products coming from third countries shall be considered to be in free circulation in the Community or in the Principality of Andorra if the import formalities have been complied with and any customs duties or charges having equivalent effect which are payable have been levied, and there has been no total or partial drawback of such duties or charges in respect of the said products.

Article 4

The provisions of this Title shall also apply to goods obtained in the Community or in the Principality of Andorra, in the manufacture of which were used products coming from third countries and not in free circulation either in the Community or in the Principality of Andorra. These provisions shall, however, apply to those goods only if the exporting Contracting Party levies the customs duties laid down in the Community for third country products used in their manufacture.

Article 5

The Contracting Parties shall refrain from introducing between themselves any new customs duties on imports or exports or charges having equivalent effect, and from increasing those already applied in their trade with each other on 1 January 1989.

Article 6

1. Customs duties on imports and charges having equivalent effect in force between the Community and the Principality of Andorra shall be abolished in accordance with paragraphs 2 and 3.
2. On 1 January 1991, the Principality of Andorra shall abolish customs duties and charges having equivalent effect on imports from the Community.
3. (a) From 1 January 1991 the Community, with the exception of the Kingdom of Spain and the Portuguese Republic, shall abolish customs duties and charges having equivalent effect on imports from the Principality of Andorra.
(b) From 1 January 1991 the Kingdom of Spain and the Portuguese Republic shall apply the same customs

协议

欧洲经济共同体与安道尔公国之间

安道尔公国

欧洲经济共同体,

希望在其贸易关系中引入替代现行国家安排的措施, 并尊重安道尔公国的特殊情况,

考虑到由于地理、历史、社会和经济因素, 安道尔的特殊地位需要特别安排, 尤其是对旅行者从安道尔带入共同体的货物免征进口关税、营业税和消费税,

达成如下协议:

第1条

欧洲经济共同体与安道尔公国之间的贸易应受以下条款管辖。

第一编

关税同盟

第2条

欧洲经济共同体与安道尔公国之间应针对协调制度第25至97章所涵盖的产品, 按照本编规定的程序与条件建立关税同盟。

第3条

1. 本编规定应适用于: (a) 共同体或安道尔公国生产的产品, 包括完全或部分使用来自第三国且在共同体或安道尔公国自由流通的产品所获得的货物; (b) 来自第三国且在共同体或安道尔公国自由流通的货物。

2. 来自第三国的产品, 若已完成进口手续, 且应缴纳的关税或具有同等效力的费用已征收, 且未对所述产品全额或部分退还此类税费, 则应视为在共同体或安道尔公国自由流通。

第4条

本编规定亦适用于在共同体或安道尔公国获得的货物, 其制造过程中使用了来自第三国且未在共同体或安道尔公国自由流通的产品。但仅当出口缔约方对用于制造这些货物的第三国产品征收共同体规定的关税时, 本规定方适用于此类货物。

第5条

缔约方应避免在彼此之间对进口或出口征收任何新的关税或具有同等效力的费用, 并避免提高1989年1月1日已实施的此类税费。

第6条

1. 共同体与安道尔公国之间现行的进口关税及具有同等效力的费用, 应依照第2款和第3款予以废除。
2. 1991年1月1日起, 安道尔公国应取消对共同体进口货物征收的关税及具有同等效力的费用。
3. (a) 自1991年1月1日起, 除西班牙王国和葡萄牙共和国外, 共同体应取消对从安道尔公国进口的产品征收的关税及具有同等效力的费用。(b) 自1991年1月1日起, 西班牙王国和葡萄牙共和国应对安道尔公国适用与1985年12月31日构成的共同体相同的关税

duties in respect of the Principality of Andorra as they apply in respect of the Community as constituted on 31 December 1985.

- (c) In the case of processed agricultural products covered by Chapters 25 to 97 of the Harmonized System and referred to in Regulation (EEC) No 3033/80, subparagraphs (a) and (b) shall apply to customs duties constituting the fixed component of the charge on imports of those products into the Community from the Principality of Andorra, while the variable component provided for in the Regulation shall continue to apply.
- (d) By way of derogation from subparagraphs (a), (b) and (c), imports covered by the provisions relating to tax relief for travellers referred to in Article 13 shall be exempt from customs duties from 1 January 1991.

Article 7

- 1. For products covered by the customs union, the Principality of Andorra shall adopt, with effect from 1 January 1991:
 - the provisions on import formalities applied by the Community to third countries,
 - the laws, regulations and administrative provisions applicable to customs matters in the Community and necessary for the proper functioning of the customs union.

The provisions referred to in the first and second indents shall be those currently applicable in the Community.

- 2. The provisions referred to in the second indent of paragraph 1 shall be determined by the Joint Committee provided for in Article 17.

Article 8

- 1. (a) Over a period of five years, and beyond that period if no agreement can be reached in accordance with (b), the Principality of Andorra shall authorize the Community, acting on behalf of and for the Principality of Andorra, to enter goods sent from third countries to the Principality of Andorra for free circulation. Entry into free circulation will be effected by the Community customs offices listed in Annex I.
- (b) At the end of this period, and under Article 20, the Principality of Andorra may exercise right of entry into free circulation for its goods, following agreement by the Contracting Parties.

- 2. Where import duties are payable on goods pursuant to paragraph 1, these duties shall be levied on behalf of the Principality of Andorra. The Principality of Andorra shall undertake not to refund these sums directly or indirectly to the parties concerned.

- 3. The Joint Committee provided for in Article 17 shall determine:
 - (a) possible changes to the list of the Community customs offices competent to clear the goods referred to in paragraph 1 and the procedure for forwarding the said goods to the Principality of Andorra referred to in paragraph 1;
 - (b) the arrangements for assigning to the Andorran Exchequer the amounts collected in accordance with paragraph 2, and the percentage to be deducted by the Community to cover administrative costs in accordance with the relevant regulations in force within the Community;
 - (c) any other arrangements necessary for the proper implementation of this Article.

Article 9

Quantitative restrictions on imports and exports and all measures having equivalent effect between the Community and the Principality of Andorra shall be prohibited from 1 January 1991.

Article 10

- 1. Should either Contracting Party consider that disparities arising from the other Party's application, in respect of imports from third countries, of customs duties, quantitative restrictions or any measures having equivalent effect, or of any other measure of commercial policy, threaten to deflect trade or to cause economic difficulties in its territory, it may bring the matter before the Joint Committee, which shall, if necessary, recommend appropriate methods for avoiding any harm liable to result therefrom.
- 2. Where deflections occur or economic difficulties arise and the Party concerned considers that they call for immediate action, that Party may itself take the necessary surveillance or protection measures, notifying the Joint Committee without delay; the Joint Committee may recommend that the said measures be amended or abolished.
- 3. In the choice of such measures, preference shall be given to those which least disturb the operation of the customs union and, in particular, the normal development of trade.

TITLE II

Arrangements for products not covered by the customs union

Article 11

- 1. Products covered by Chapters 1 to 24 of the Harmonized System which originate in the Principality of Andorra shall be exempt from import duties when imported into the Community.

对安道尔公国适用的关税应与1985年12月31日构成的共同体所适用的关税相同。(c) 对于加工农产品

涵盖协调制度第25至97章且在第3033/80号(EEC)条例中提及的产品, (a)项和(b)项的规定应适用于构成这些产品从安道尔公国进口至共同体时征收费用固定部分的关税, 而该条例规定的可变部分将继续适用。

- (d) 作为对(a)项、(b)项的减损以及(c)项, 根据第13条所指的旅行者税收减免相关规定所涵盖的进口商品, 自1991年1月1日起免征关税。

第7条

- 1. 对于关税同盟涵盖的产品, 安道尔公国应自1991年1月1日起采用以下措施:

— 共同体对第三国适用的进口手续规定, — 共同体海关事务相关且为关税同盟正常运作所需的法律、法规和行政规定。

第一项和第二项所指规定应为共同体现行适用之规定。

- 2. 第1款第二项所指的规定应由第17条规定的联合委员会确定。

第8条

- 1. (a) 在五年期限内, 以及若无法根据(b)项达成协议则超出该期限的情况下, 安道尔公国应授权共同体代表并为了安道尔公国, 对从第三国发送至安道尔公国以进入自由流通的货物进行通关。自由流通通关将由附件一所列的共同体海关办事处执行。(b) 在此期限结束时, 并根据第20条, 经缔约方同意后, 安道尔公国可对其货物行使进入自由流通的权利。

- 2. 若货物根据第1款需缴纳进口关税, 则这些关税应代表安道尔公国征收。安道尔公国承诺不会直接或间接向相关方退还这些款项。

- 3. 第17条规定的联合委员会应决定:

(a) 可能对第1款所述货物有管辖权的共同体海关办事处名单的变更, 以及将所述货物转运至第1款所述安道尔公国的程序;

(b) 将根据第2段征收的款项分配给安道尔国库的安排, 以及共同体为支付行政费用而根据共同体现行相关法规扣除的百分比;

- (c) 为正确实施本条所需的任何其他安排。

第9条

自1991年1月1日起, 共同体与安道尔公国之间禁止实施进出口数量限制及所有具有同等效力的措施。

第10条

- 1. 若任一缔约方认为因另一缔约方对第三国进口实施的关税、数量限制或任何等效措施, 或其他商业政策手段, 导致贸易偏转或在其领土内引发经济困难的风险, 可提交联合委员会审议。联合委员会应在必要时建议避免可能造成损害的适当方法。

- 2. 若发生贸易偏转或经济困难且相关缔约方认为需立即采取行动, 该缔约方可自行实施必要的监督或保护措施, 并立即通知联合委员会; 联合委员会可建议修改或废除所述措施。

- 3. 在选择此类措施时, 应优先考虑那些对关税同盟运作干扰最小, 尤其是对贸易正常发展影响最小的措施。

第二章

关税同盟未覆盖产品的安排。

第11条

- 1. 源自安道尔公国、属于协调制度第1至24章的产品在输入共同体时应免征进口关税。

2. Rules of origin and methods of administrative cooperation are set out in the Appendix.

Article 12

1. The arrangements applied to goods from third countries imported into the Principality of Andorra shall not be more favourable than those applied to imports of Community goods.

2. Products covered by headings No 24.02 and 24.03 of the Harmonized System which are manufactured in the Community from raw tobacco and which meet the conditions of Article 3 (1) shall be eligible, when imported into the Principality of Andorra, for a preferential rate corresponding to 60 % of the rate applied in the Principality of Andorra for the same products *vis-à-vis* third countries.

TITLE III

Common provisions

Article 13

1. Exemptions from import duties, turnover tax and excise duties levied on imports by travellers between the Contracting Parties and applicable to goods contained in the personal luggage of travellers coming from one of the Contracting Parties shall be those currently applicable in the Community in respect of third countries, provided imports of those goods are strictly non-commercial.

2. With regard to the products covered by Title II of this Agreement and listed below, the exemptions referred to in paragraph 1 shall be granted within the following quantitative limits for each traveller entering the Community from the Principality of Andorra:

— milk powder	2,5 Kilograms
— condensed milk	3 Kilograms
— fresh milk	6 Kilograms
— butter	1 Kilograms
— cheese	4 Kilograms
— sugar and confectionery	5 Kilograms
— meat	5 Kilograms.

3. By way of derogation from the provisions of paragraph 1 and provided that the goods have been acquired under the domestic market conditions of one of the Contracting Parties and meet the above conditions:

- the total value of the exemptions applicable to goods covered by Title I shall be set per person at three times the value of the exemption granted by the Community to travellers from third countries,
- the following quantitative limits shall apply to the goods listed below:

(a) <i>Tobacco products</i>	
cigarettes	300 items
or	
cigarillos	150 items
(cigars weighing no more than 3 g each)	
or	
cigars	75 items
or	
smoking tobacco	400 grams
(b) <i>Alcohol and alcoholic beverages</i>	
— distilled beverages and spirituous beverages having an alcoholic strength by volume of more than 22 % vol; undenatured ethyl alcohol of 80 % vol or more,	1,5 litres total
or	
— spirituous distilled beverages, aperitifs based on wine or alcohol, taffia, sake or similar beverages with an alcoholic strength by volume not exceeding 22 % vol, sparkling wine, dessert wine	3 litres total
and	
— still wine	5 litres total
(c) <i>Perfume</i>	75 gram
and	
toilet water	3/8 litres
(d) <i>Coffee</i>	1 000 grams
or	
extracts and essences of coffee	400 grams
(e) <i>Tea</i>	200 grams
or	
extracts and essences of tea	80 gram

4. Within the quantitative limits laid down in the second indent of paragraph 3, the value of the goods listed therein shall not be taken into consideration for determining the exemptions referred to in paragraph 1.

Article 14

The Contracting Parties shall refrain from any domestic tax measure or practice leading directly or indirectly to discrimination between the products of one Contracting Party and similar products from the other Contracting Party.

Products sent to the territory of one of the Contracting Parties shall not be eligible for a refund of domestic charges which is higher than the charges which have been levied directly or indirectly.

2. 原产地规则及行政合作方法详见附录。

第12条

1 . 适用于从第三国进口至安道尔公国的货物的安排, 不得比适用于共同体货物进口的安排更为优惠。

2. 根据协调制度编号24.02和24.03项下的产品, 若在共同体内由原烟制造并符合第3条(1)款条件, 进口至安道尔公国时可享受相当于安道尔公国对"同类产品相对于第三国"所适用税率60%的优惠税率。

第三章 ...

共同条款

第13条 ...

1. 缔约方之间旅行者进口货物所适用的进口关税、营业税及消费税豁免, 适用于来自任一缔约方的旅行者个人行李中所含货物, 其豁免标准应与共同体当前对第三国实施的豁免标准一致, 前提是该等货物的进口严格属于非商业性质。

2. 对于本协议第二章所涵盖并下文所列产品, 从安道尔公国进入共同体的每位旅客可享受第1款所述豁免, 但须遵守以下数量限制:

— 奶粉	2,5公斤
— 炼乳	公斤
— 鲜奶	公斤
— 黄油	公斤
— 奶酪	4 公斤
— 糖和糖果	公斤
— 肉类	公斤

3. 作为对第1款规定的减损, 且前提是货物已按照缔约方之一的国内市场条件取得并符合上述条件:

——第一编所涵盖货物的免税总额上限应设定为每人享受共同体给予第三国旅行者免税额度三倍的价值, 以下数量限制适用于货物

如下所列:

(a) 烟草制品 香烟 300支或小雪茄 150支

(单支重量不超过3克的雪茄)或雪茄 75支或烟丝 400克 (b) 酒精及酒精饮料 —— 酒精度超过22% vol的蒸馏饮料和烈性饮料; 未变性乙醇酒精度80 % vol及以上, 总计1.5升或—— 酒精度不超过22% vol的烈性蒸馏饮料、以葡萄酒或酒精为基酒的开胃酒、塔菲亚酒、清酒或类似饮料, 气泡酒、甜酒总计3升, 以及 —— 静态葡萄酒总计5升 (c) 香水 75克及花露水3/升 (d) 咖啡1 000克或咖啡提取物和精华400克 (e) 茶200克或茶提取物和精华80克

第14条

缔约方应避免采取任何直接或间接导致一方缔约方产品与另一方缔约方类似产品之间歧视的国内税收措施或做法。

发送至缔约方之一领土的产品, 其国内费用退款金额不得超过已直接或间接征收的费用。

Article 15

1. In addition to the cooperation provided for in Articles 11 (2) and 17 (8), the administrative authorities of the Contracting Parties responsible for implementing the provisions of this Agreement shall assist each other in other cases so as to ensure compliance with the provisions.

2. Arrangements for the application of paragraph 1 shall be determined by the Joint Committee referred to in Article 17.

Article 16

The Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security, the protection of health and life of humans, animals or plants, the protection of national treasures possessing artistic, historic or archaeological value, the protection of industrial or commercial property or controls relating to gold and silver. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Contracting Parties.

Article 17

1. A Joint Committee shall be set up with responsibility for administering this Agreement and ensuring that it is properly implemented. To that end, it shall formulate recommendations. It shall take decisions in the cases provided for in the Agreement. The decisions shall be executed by the Contracting Parties in accordance with their own regulations.

2. Which a view to the proper performance of this Agreement, the Contracting Parties shall carry out exchanges of information and, at the request of either party, shall consult together in the Joint Committee.

3. The Joint Committee shall draw up its own rules of procedure.

4. The Joint Committee shall be composed, on the one hand, of representatives of the Community and, on the other, of representatives of the Principality of Andorra.

5. The Joint Committee shall take decisions by common accord.

6. The Joint Committee shall be chaired by each of the Contracting Parties in turn in accordance with the arrangements to be laid down in its rules of procedure.

7. The Joint Committee shall meet at the request of either of the Contracting Parties, to be lodged at least one month before the date of the intended meeting. Where the Joint

Committee is convened under Article 10, it shall meet within eight working days from the date on which the request is lodged.

8. In accordance with the procedure laid down in paragraph 1, the Joint Committee shall determine methods of administrative cooperation for the purposes of applying Articles 3 and 4, taking as a basis the methods adopted by the Community in respect of trade between the Member States; it may also amend provisions in the Appendix, referred to in Article 11.

Article 18

1. Any disputes arising between the Contracting Parties over the interpretation of the Agreement shall be put before the Joint Committee.

2. If the Joint Committee does not succeed in settling the dispute at its next meeting, each Party may notify the other of the designation of an arbitrator; the other Party shall then be required to designate a second arbitrator within two months.

The Joint Committee shall designate a third arbitrator.

The arbitrator's decisions shall be taken by a majority vote.

Each Party involved in the dispute shall be required to take the measures needed to ensure the application of the arbitrator's decision.

Article 19

In trade covered by this Agreement:

- the arrangements applied by the Principality of Andorra *vis-à-vis* the Community may not give rise to any discrimination between the Member States, their nationals or their companies,
- the arrangements applied by the Community *vis-à-vis* the Principality of Andorra may not give rise to any discrimination between Andorran nationals or companies.

TITLE IV

General and final provisions

Article 20

This Agreement is concluded for an unlimited duration. Within five years of its entry into force, the two Parties shall begin consultations to examine the results of its application and, if necessary, to open negotiations on its amendment in the light of that examination.

第15条

1. 除第11条第2款和第17条第8款规定的合作外，负责执行本协议规定的缔约方行政当局还应在其他情况下相互协助，以确保遵守相关规定。

2. 第1款适用安排应由第17条所指的联合委员会确定。

第16条

本协议不妨碍基于公共道德、公共政策或公共安全、保护人类、动物或植物的健康和生命、保护具有艺术、历史或考古价值的国家珍宝、保护工业或商业财产或与黄金和白银相关的管制而对进口、出口或过境货物实施的禁止或限制。然而，此类禁止或限制不得构成对缔约方之间贸易的任意歧视或变相的贸易限制。

第17条

1. 应设立一个联合委员会，负责管理本协议并确保其得到妥善实施。为此，该委员会应制定建议。在协议规定的情况下，该委员会应作出决定。缔约方应根据各自的法规执行这些决定。

2. 为确保本协议得到适当履行，缔约方应进行信息交换，并在任一缔约方请求下，于联合委员会内共同磋商。

3. 联合委员会应制定其议事规则。

4. 联合委员会由共同体代表与安道尔公国代表共同组成。

5. 联合委员会应以共同协议方式作出决定。

6. 联合委员会主席应由各缔约方依照其议事规则规定的安排轮流担任。

7. 联合委员会应在一缔约方提出请求后召开会议，该请求须在预定会议日期前至少一个月提交。若联合

第18条

委员会根据第10条召开会议时，应自请求提交之日起八个工作日内举行会议。

8. 根据第1款规定的程序，联合委员会应确定适用于第3条和第4条的行政合作方法，以共同体在成员国间贸易方面采用的方法为基础；联合委员会还可修订附录中的条款，如第11条所述。

1. 缔约方之间因本协议解释产生的任何争议应提交联合委员会处理。

2. 若联合委员会未能在下次会议上解决争议，任何一方可通知另一方指定一名仲裁员；另一方则须在两个月内指定第二名仲裁员。

联合委员会应指定第三名仲裁员。

仲裁员的决定应以多数票作出。

争议所涉各缔约方均应采取必要措施，以确保仲裁员裁决的执行。

第19条

在本协议涵盖的贸易中：

——安道尔公国实施的安排对共同体不得造成成员国之间、其国民或公司之间的任何歧视，

——共同体对安道尔公国不得在安道尔国民或公司之间造成任何歧视。

第四章

一般和最终条款

第20条

本协议为无限期协议。协议生效后五年内，双方应开始磋商以审查其实施结果，并根据审查情况在必要时就协议修正展开谈判。

Article 21

Either Contracting Party may denounce this Agreement by notifying the other Contracting Party in writing. In that case, the Agreement shall cease to have effect six months after the date of such notification.

Article 22

This Agreement shall apply, on the one hand, to the territories in which the Treaty establishing the European Economic Community is applied and under the conditions laid down in that Treaty and, on the other, to the territory of the Principality of Andorra.

Article 23

Annexes I and II and the Appendix to this Agreement shall form an integral part thereof.

Article 24

1. This Agreement shall enter into force on 1 July 1990, on condition that the Contracting Parties have notified each other before that date of the completion of the procedures necessary to that effect.

2. After the date provided for in paragraph 1, this Agreement shall enter into force on the first day of the second month following notification.

3. If paragraph 2 applies, the date 1 January 1991 contained in various provisions of this Agreement shall be replaced by the date 1 July 1991.

Article 25

The provisions of this Agreement shall replace those applied by the Community, and in particular by France and Spain, prior to the Agreement's entry into force, under the 1967 Exchange of Letters with the Principality of Andorra.

Article 26

This Agreement is drawn up in two originals in the Danish, Dutch, English, French, German, Greek, Italian, Portuguese, Spanish and Catalan languages, each text being equally authentic.

第21条

任一缔约方均可通过书面通知另一缔约方的方式废止本协议。在此情况下，协议应于该通知日期后六个月失效。

第22条

本协议一方面适用于《欧洲经济共同体成立条约》所适用的领土，并遵循该条约规定的条件；另一方面适用于安道尔公国的领土。

第23条

本协议的附件一和附件二及附录应构成其不可分割的组成部分。

第24条

1 . 本协议应于1990年7月1日生效，前提是缔约方在该日期之前已相互通知完成为此所需的程序。

2. 在第1款规定的日期之后，本协议应于通知发出后的第二个月首日生效。

3. 如第2款适用，则本协议各项条款中所述1991年1月1日的日期应替换为1991年7月1日的日期。

第25条

本协议的规定应取代共同体，特别是法国和西班牙，在协议生效前根据与安道尔公国的1967年换文所适用的规定。

第26条

本协议以丹麦语、荷兰语、英语、法语、德语、希腊语、意大利语、葡萄牙语、西班牙语和加泰罗尼亚语拟定两份原件，各文本同等作准。

ANNEX I

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

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

ANNEX II

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

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

附件一

第8条（1）所述海关办事处清单

- 图卢兹波尔泰 — 洛皮塔莱-帕斯德拉卡斯 —
- 拉图尔德卡罗尔 — 佩皮尼昂 — 马德里 — 巴
- 塞罗那 — 阿尔赫西拉斯 — 图伊 — 法尔加德
- 莫莱斯

附件二

关于安道尔公国根据协议采取的贸易政策条款，为确保安道尔消费产品的进口不受这些条款影响，联合委员会可应安道尔公国的请求决定给予豁免；此类豁免可涵盖不适用于所有共同体成员国的共同商业政策方面。

委员会应向安道尔当局通报有关共同体对外贸易适用安排的任何相关信息。

Statement by the Community concerning agricultural and processed agricultural products

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

Joint Statement

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

Statement by the Principality of Andorra

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

Joint Statement

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

共同体关于农产品和加工农产品的声明

本协议不影响共同体对共同体农产品或加工农产品出口的退款安排。

联合声明

鉴于本协议的条款（特别是关于关税、具有同等效力的费用、数量限制、具有同等效力的措施、进口禁令、出口或过境货物的规定）与欧洲经济共同体成立条约的条款相似，缔约方在联合委员会中的代表应承诺在本协议范围内， 以与欧洲经济共同体内部贸易中解释后者相同的方式解释前者。

安道尔公国声明

安道尔公国承诺不对威士忌、苦艾酒和茴香基开胃酒与其他酒精饮料和开胃酒之间在进口关税和税收方面实施任何歧视性政策。

联合声明

联合委员会应审查并努力解决缔约方之间贸易中出现的关于技术标准监测和认证的任何问题。

APPENDIX

concerning the definition of ‘originating products’ and methods of administrative cooperation

TITLE I

DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS

Article 1

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

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

TITLE II

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 2

- Originating products within the meaning of this Appendix shall when imported into the Community be covered by the Agreement on presentation of:
 - (a) an EUR. 1 movement certificate, hereinafter referred to as an ‘EUR. 1 certificate’. A specimen of the EUR. 1 certificate is given in Annex 2 to this Appendix;
 - (b) an invoice bearing the exporter’s declaration as given in Annex 3 to this Appendix, made out by any exporter for any consignment of one or more packages containing originating products whose total value does not exceed ECU 2 820.
- The following originating products within the meaning of this Appendix shall when imported into the Community be covered by the Agreement without it being necessary to present either of the documents referred to in paragraph 1:
 - (a) goods sent as small packages from private persons to private persons, whose total value does not exceed ECU 200;

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

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

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

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

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

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

Article 3

- An EUR. 1 certificate shall be issued by the Andorran customs authorities when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.
- The EUR. 1 certificate shall be issued by the Andorran customs authorities if the goods to be exported can be considered as products originating in the Principality of Andorra within the meaning of Article 1 of this Appendix.
- An EUR. 1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential arrangements provided for by the Agreement.

附录

关于'原产品'的定义及行政合作方法

第一编

原产品概念的定义

第1条

为实施协议第11条第1款的规定， 以下产品应视为安道尔公国原产地产品：

- (a) 在安道尔公国收获的蔬菜产品；
- (b) 在安道尔公国出生并饲养的活体动物；
- (c) 从安道尔公国出生并饲养的活体动物中获得的产品；
- (d) 在安道尔公国狩猎或渔业产品；
- (e) 在安道尔公国通过加工或处理(a)至(d)项所述产品获得的产品， 即使在其制造过程中使用了其他产品， 只要这些非安道尔公国获得的产品在制造过程中仅起辅助部分的作用。

第二章

行政合作安排

第2条

1. 本附录所指的原产品在进口至共同体时， 应通过出示以下文件适用协议：

- (a) 一份EUR.1流动证书（以下简称'EUR.1证书’）。EUR.1证书的样本见本附录附件2；
- (b) 由任何出口商为任一托运货物开具的发票， 附有出口商声明， 声明格式见本附录附件3： 该托运货物包含一个或多个包裹， 其中原产品的总价值不超过ECU 2 820。

2. 本附录所指的下列原产品在进口至共同体时， 无需提交第1款所述任何文件即可适用协议：

- (a) 私人之间以小包裹形式发送的货物， 其总价值不超过200欧洲货币单位；

- (b) 作为旅客个人行李一部分且价值不超过565欧洲货币单位的货物。

这些条款仅适用于此类货物非以贸易方式进口且已声明为符合协议适用条件， 且对该声明的真实性无任何怀疑的情况。

偶尔进口且仅包含供收件人或旅行者个人使用的货物， 若从货物的性质和数量明显看出无商业目的， 则不应视为贸易性质的进口。

3. 截至1991年4月30日（含当日）， 任何国家货币对应的欧洲货币单位价值应为1988年10月3日该国家货币对欧洲货币单位的等值。此后每两年周期开始时， 应采用该周期前一年10月第一个工作日的欧洲货币单位对该国家货币的等值。

4. 出口国应以国家货币确定与欧洲货币单位等值的金额， 并通知其他缔约方。若该金额高于进口国确定的对应金额， 且货物以出口国货币开具发票， 则进口国应接受该金额。

若货物以共同体另一成员国货币开具发票， 进口国应承认相关国家所通知的金额。

第3条

1. 当相关货物出口时， 安道尔海关当局应签发一份EUR.1证书。该证书应在实际出口完成或确保后立即提供给出口商。

2. EUR.1证书应由安道尔海关当局签发， 前提是待出口货物可被视为符合本附录第1条定义的安道尔公国原产品。

3. EUR.1证书仅在可作为实施协议规定的优惠安排所需的书面证据时方可签发。

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

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

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

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

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

‘DUPLICADO’, ‘DUPLIKAT’, ‘DUPLIKAT’, ‘ANTITPAΦO’, ‘DUPLICATE’, ‘DUPLICATO’, ‘DUPLICAAT’, ‘SE-GUNDA VIA’, ‘DUPLICAT’.

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

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

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

Article 4

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

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

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

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

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

Article 5

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

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

3. The Principality of Andorra may reserve the right to print the certificates itself or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

Article 6

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

2. An EUR. 1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to reasons of *force majeure* or exceptional circumstances.

EUR.1证书的签发日期必须注明在证书预留供海关使用的部分。

4. 在特殊情况下，EUR.1证书也可在相关货物出口后签发，若因错误、疏忽或特殊情况未能在出口时签发。

事后签发的证书必须加注以下任一短语：

'事后签发', '事后签发-', '事后补发', '事后签发-', '事后签发-', '事后签发', '事后签发', '事后签发', '事后签发-', '事后签发'。

5. 如EUR.1证书被盗、遗失或损毁，出口商可向原签发的安道尔海关当局申请根据其持有的出口文件补发副本。以此方式签发的副本须加注以下任一表述：

'副本', '副本', '副本', 'ANTITPA- OO', '副本', '副本', '副本', 'SE- GUNDA VIA', '副本'

副本必须载有原始EUR.1证书的签发日期，并自该日期起生效。

6. 第4款和第5款所指的批注应填入EUR.1证书的备注栏。

7. 为核实第2款所述条件是否满足，安道尔海关当局有权要求提供任何书面证据或进行其认为适当的核查。

第4条

1. EUR.1证书仅应在出口商或其授权代表以书面形式提出申请后签发，申请表格式见本附录附件2；该证书应按照本附录规定填写。

2. 安道尔海关当局应负责确保第1款所述表格填写完整。特别是，安道尔海关当局须检查货物描述预留空白处是否已填写完整，以排除任何欺诈性添加的可能性。为此，货物描述必须填写完整，不得留有任何空白行。若空白处未完全填满，则须在描述的最后一行下方划一条水平线，并将空白处划掉。

3. 由于EUR.1证书是适用协议规定的优惠关税的书面证据，安道尔海关当局有责任采取必要措施核查货物原产地并核实EUR.1证书上的其他声明。

4. 当证书根据本附录第3条(4)款在相关货物实际出口后签发时，出口商须在第1款所述申请中：

— 注明证书所涉货物的托运地点和日期，— 证明相关货物出口时未签发EUR.1证书，并说明原因。

第5条

1. EUR.1 证书应使用附件2所示范本的表格制作。该表格应以协议拟定的一种或多种语言印刷。证书应以其中一种语言并根据安道尔公国国内法的规定填写；若为手写，则需用墨水并以大写字母完成。

2. 每份证书尺寸应为210 x 297毫米，长度允许最大增加8毫米或减少5毫米的误差。所用纸张须为白色书写纸，经上胶处理，不含机械浆且克重不低于25克/平方米。证书背景应印有绿色扭索图案，使任何机械或化学手段的伪造痕迹肉眼可辨。

3. 安道尔公国可保留自行印刷证书的权利，或委托经批准的印刷商印制。在后一种情况下，每份证书必须包含对此类批准的引用。每份证书必须标明印刷商的名称和地址或可识别印刷商的标记。证书还应带有序列号（无论是否印刷），以便识别。

第6条

1. EUR. 1 证书须由安道尔海关当局在签发日期后四个月内提交给进口国海关当局，货物应按该国规定的程序申报。

2. 一份EUR.1证书若在第1款规定的最终提交日期之后才递交给进口国海关当局，仍可被接受以适用优惠待遇，前提是未能在最终日期前提交证书是由于不可抗力或特殊情况所致。

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

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

Article 7

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

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

Article 8

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

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

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

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

Article 9

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

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

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

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

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

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

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

Article 10

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

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

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

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

Article 11

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

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

在其他延迟提交的情况下，进口国海关当局亦可接受证书，只要货物已在上述最终日期前提交给海关。

3. 若发现EUR.1证书中的陈述与为办理货物进口手续而提交给海关办事处的文件中的陈述存在轻微差异，只要能够确证该证书确实与所提交的货物相符，则不应仅凭此差异而自动导致证书无效。

第7条

第2条第1款(b)项所述的声明应由出口商按照本附录附件3规定的方式，以本协议起草语言之一填写。

声明需打字或用印章印制，并手写签名。出口商须保留载有此声明的发票副本至少两年。

第8条

1. 出口商或其代表在申请EUR.1证书时，应提交任何适当的证明文件，证明待出口货物符合签发EUR.1证书的条件。

出口商应承诺应主管当局要求，提交其为确认可享受优惠待遇货物的原产地资格真实性所需的任何补充证据，并承诺同意主管当局对其账目及上述货物获取过程进行的任何核查。

2. 出口商须保存第1款所述证明文件不少于两年。

3. 第1款和第2款的规定应比照适用于使用第2条第1款(b)项所述声明的情况。

第9条

1. 从安道尔公国运往另一国参展并在展后销售以进口至共同体的货物，若符合本附录规定的原产地要求，且能向海关当局证明满足以下条件，则进口时可享受本协议规定的优惠待遇：

(a) 出口商已将货物从安道尔公国运至举办展览会的国家并在该地展出；

(b) 货物已由该出口商出售或以其他方式处置给共同体内的收货人；(c) 货物在展览会期间或结束后立即被发往其参展所在国的共同体；(d) 自货物为参展发运以来，除在展览会上演示外，未作其他用途。

2. EUR.1证书须按常规方式提交海关当局。证书上应注明展览会名称及地点。必要时，可要求提供关于货物性质及展出条件的补充书面证据。

3. 第1款适用于任何贸易、工业、农业或手工艺展览会、交易会或类似公开活动或非为私人目的在商店或商业场所组织、旨在销售外国货物的展示活动，且活动期间货物须处于海关监管之下。

第10条

1. 为确保本编的正确实施，共同体成员国与安道尔公国应通过各自的海关管理部门相互协助，核查EUR.1证书的真实性和准确性以及出口商在发票上所作的声明。

欧洲共同体委员会的代表可应请求参与此项核查。

2. 安道尔海关当局应通过欧洲共同体委员会，向成员国海关当局提供其办公室用于签发EUR.1证书的印章印模样本。

3. 任何人若为使货物获得优惠待遇资格而制作或促使制作包含不实信息的文件，将受到处罚。

第11条

1. 对EUR.1证书及出口商在发票上所作声明的后续核查应随机进行，或当进口国海关当局对文件的真实性或所涉货物真实原产地信息的准确性有合理怀疑时进行。

2. 为实施第1款的规定，进口国的海关当局

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

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

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

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

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

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

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

TITLE III
FINAL PROVISIONS

Article 12

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

Article 13

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

ANNEX 1

EXPLANATORY NOTES

Note 1

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

Note 2

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

Note 3

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

应将EUR.1证书及已提交的发票（如有），或载有出口商声明的发票或上述文件的副本退还安道尔海关当局，并视情况说明实质或形式方面的调查理由。

进口国的海关当局应转发,作为后续核查请求的支持,,已获取的任何文件和信息表明EUR.1证书或发票上的信息不准确。

若进口国海关当局决定在核查结果出来前暂停适用第11条,则应向进口商提供货物放行,但需采取其认为必要的预防措施。

3. 进口国海关当局应尽快获知核查结果。该结果必须能够确定第2款所述且已退回的文件是否适用于实际出口的货物,以及这些货物是否确实符合适用优惠安排的条件。

当进口国海关当局与安道尔海关之间无法解决此类争议时

当局，或当其对本附录的解释提出疑问时，应提交海关委员会。

为便于对EUR.1证书进行后续核查，安道尔海关当局须将出口文件或替代提供的EUR.1证书副本至少保存两年。

第三章 ...
最终条款 ...

第12条 ...

共同体与安道尔公国应采取必要措施以实施本附录。

Article 13

本附录的附件应构成其组成部分。

附件1 ...

解释性说明

说明1

为确定货物是否原产于安道尔公国，无需确认用于生产该货物的电力、燃料、厂房设备、机器及工具是否原产于第三国。

说明2

为确定属于合并命名法第1至24章产品的原产地，任何包装均不予考虑。

说明3

数量不超过附录第1条(a)至(e)项所述产品10%的产品，应视为在制造过程中'起辅助作用'。

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

(*) Complete only where the regulations of the exporting country or territory require.

MOVEMENT CERTIFICATE		Annex 2	
1. Exporter (Name, full address, country)		EUR. 1 No A 000.000	
		See notes overleaf before completing this form	
		2. Certificate used in preferential trade between	
3. Consignee (Name, full address, country) (Optional)		and	
		(Insert appropriate countries, groups of countries or territories)	
		4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)		7. Remarks	
8. Item number; Markes and numbers; Number and kind of packages (*); Description of goods		9. Gross weight (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT		12. DECLARATION BY THE EXPORTER	
Declaration certified		I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.	
Export document (*)			
Form No			
Customs office			
Issuing country or territory		Place and date	
Date			
(Signature)		(Signature)	

流动证书		附件2	
1. 出口商 (名称、完整地址、国家)		EUR. 1 No A 000.000	
		填写本表格前请参阅背面的SM注释	
		2. 用于优惠贸易的证书	
3. 收货人 (名称、完整地址、国家) (可选)		(插入适当的国家、国家组或地区)	
		4. 国家、国家组或所在地区产品被视为原产地	5. 国家、国家组或目的地地区
		7. 备注	
6. 运输详情 (可选)			
8. 项目编号; 标记和编号; 包装件数和种类(1); 货物描述		9. 毛重 (千克) 或其他测量单位 (升, m³, etc.)	10. 发票 (可选)
11. 海关背书		12. 出口商声明	
声明已认证		我, 签署人, 声明上述货物符合签发本证书所需的条件。	
出口文件 (*)		关于本证书的签发事宜	
海关办事处		地点和日期	
签发国家或地区		(签名)	
(签名)		(签名)	

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

13. 核查请求，致；	14. 核查结果
兹请求核查本证书的真实性和准确性。	核查结果显示该证书 (1)
	由所示海关办事处签发，且 其中所载信息准确无误。 不符合真实性要求且 准确性（参见所附备注）。
..... (地点和日期)	 (地点和日期)
印章	印章
..... (签名)	 (签名)
	(1) 在适当的方框中插入X。

NOTES

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

注意事项

1. 证书不得包含擦除或相互覆盖的文字。任何修改必须通过删除错误细节并添加必要更正来完成。此类修改必须由填写证书的人员首字母确认，并由签发国家或地区的海关当局背书。2. 证书上填写的项目之间不得留有空隙，每个项目前必须标注项目编号。最后一个项目下方必须立即画一条水平线。任何未使用空间必须以无法添加任何内容的方式划掉。3. 货物的描述必须符合商业惯例，并提供足够的细节以便识别。

APPLICATION FOR A MOVEMENT CERTIFICATE

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

流动证书申请表

1. 出口商 (名称、完整地址、国家)	EUR. 1 No A 000.000		
	填写本表格前请参阅背页说明		
	2. 用于优惠贸易的证书申请 之间..... (插入适当的国家、国家组或地区)		
3. 收货人 (名称、完整地址、国家) (可选)	4. 国家、国家组或领土在其中产品被视为原产地	5. 国家、国家组或目的地国家、国家组或地区	
	7. 备注.....		
6. 运输详情 (可选)			
8. 项目编号; 标记和编号; 包装件数和种类 (1); 货物描述		9. 毛重 (公斤) 或其他测量单位 (升, 米³等).	10. 发票 (可选)

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

appropriate for bulk packing

DECLARATION BY THE EXPORTER

出口商声明

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

我，下列签署人，即背面所述货物的出口商，

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

声明所述货物符合签发所附证书所需条件；

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

具体说明使这些货物符合上述条件的情况如下：

SUBMIT the following supporting documents ('¹'): _____

提交 以下证明文件 ('¹') : _____

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

承诺应主管当局要求，提交其为签发所附证书所需之任何支持证据；并承诺在必要时同意上述当局对本人账目进行检查及对上述货物制造过程进行核查；

REQUEST the issue of the attached certificate for these goods.

请求为这些货物签发所附证书。

(Place and date)

(地点和日期)____,

(Signature)

(签名)____,

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

⁽¹⁾ 例如：进口文件、流动证书、发票、制造商声明等，涉及制造用产品或原状再出口货物。

Annex 3

DECLARATION PROVIDED FOR IN ARTICLE 2 (1) (B)

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

(place and date)

(signature)

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

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

附件3...

第2条第1款第B项规定的声明

本人，本文件所涉货物之出口商，兹声明除另有标明者外(1)，该货物符合获得与共同体优惠贸易中原产地资格之条件，且货物原产国为安道尔公国。

(地点和日期)

(签名).....

(签名后必须附有签署人的清晰书写姓名)

(1) 当发票中还包含非安道尔公国原产地的产品时，出口商必须明确标明.....

Andorra, 14 December 1989

Mr J.J. Schwed
Head of Division
Head of the Delegation of the European Economic Community for the negotiations with the Principality of Andorra

Sir,

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

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

Mr Joseph Pintat
Head of Government
Spokesman of the Delegation of the Principality of Andorra for the negotiations with the European Community

Brussels, 14 December 1989

Mr Joseph Pintat
Head of Government
Spokesman for the Delegation of the Principality of Andorra for the negotiations with the European Community

Sir,

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

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

J. J. Schwed
Head of Division
Head of the Delegation of the European Economic Community for the negotiations with the Principality of Andorra

安道尔,, 1989年12月14日

J·J·施韦德先生
部门主管
欧洲经济共同体与安道尔公国谈判代表团团长

在我们于12月13日和14日举行的谈判会议之后，安道尔公国与欧洲经济共同体谈判代表团声明，所有共同体海关办事处在货物发往安道尔公国时征收的进口关税，均代表安道尔公国征收，并应返还给安道尔公国。代表团希望联合委员会在其首次会议上研究全面实施这一原则的方式和方法。

先生，请接受我最崇高的敬意。

约瑟夫·平塔特先生
政府首脑
安道尔公国与欧洲共同体谈判代表团发言人

布鲁塞尔, 1989年12月14日

约瑟夫·平塔特先生
政府首脑
安道尔公国代表团与欧洲共同体谈判的发言人

我荣幸地确认您1989年12月14日的来信，其中包含安道尔代表团关于征收和退还进口关税的声明。我同意在第一次联合委员会会议上讨论此事。

先生，请接受我最崇高的敬意。

J·J·施韦德
部门主管
欧洲经济共同体代表团团长，负责与安道尔公国的谈判