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、社会及经济因素，安道尔的特殊状况需要特别安排，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、营业税及消费税,

达成如下协议:

第一条

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已在共同体或安道尔公国自由流通的产品所获得的货物；(b) 来自第三国且已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，且未对所述产品实行全部或部分退税，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，亦不得提高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，共同体应取消对来自安道尔公国的进口商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）就加工农产品而言

涵盖协调制度第25至97章且受第3033/80号（EEC）条例提及的产品，其(a)和(b)项应适用于构成从安道尔公国进口至共同体的这些产品收费固定部分的关税，而条例规定的可变部分将继续适用。

(d) 作为对(a)、(b)项的减损，以及(c)项，根据第13条提及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、法规及行政规定。

第一项和第二项所指规定应为共同体现行适用版本。

2. 第1款第二项所指条款应由第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后，安道尔公国应授权共同体代表并为其行事，对从第三国运往安道尔公国的货物办理自由流通手续。自由流通手续应由附件一所列的共同体海关办事处办理。（b）在此期限结束时，并根据第20条规定，经缔约方同意后，安道尔公国可对其货物行使自由流通准入权。

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) 关于将根据第2段征收的款项划拨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) 为妥善执行本条款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．若任一缔约方认为另一方在对第三国进口实施关税、数量限制或任何等效措施，或其他商业政策手段时产生的差异可能导致贸易转移或在其境内引发经济困难，可提交联合委员会审议。委员会应于必要时建议采取适当方法避免由此可能造成的损害。

2．若发生贸易转移或经济困难且相关缔约方认为需立即采取行动，该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。

标题二

未纳入关税同盟产品的安排。

第十一条

1. 原产于安道尔公国的协调制度第一章至第二十四章所涵盖的产品，在进口至共同体时免征进口关税。