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.

适用于安道尔公国的关税，与1985年12月31日构成的共同体所适用的关税相同。

(c) 对于协调制度第25至97章所涵盖且第3033/80号条例(EEC)所指的加工农产品，(a)和(b)项应适用于构成这些产品从安道尔公国进口至共同体的进口费用固定部分的关税，而条例规定的可变部分应继续适用。

(d) 作为(a)、(b)和(c)项的减损措施，根据第13条所述旅行者税收减免规定涵盖的进口自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：

— 共同体对第三国适用的进口手续规定，— 适用于共同体海关事务的法律、法规和行政规定，— 以及确保关税同盟正常运作所需的规定。

第一项和第二项所指规定应为共同体现行适用的规定。

2. 第1款第二项所指规定应由第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其行事，对从第三国发往安道尔公国的货物行使自由流通进入权。自由流通进入应由附件一所列的共同体海关办事处实施。（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自由流通进入权。

2.若货物根据第1款应缴纳进口关税，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款征收的款项划归安道尔国库的安排，以及共同体为支付行政费用根据共同体内部现行相关规定扣除的百分比；

(c) 为妥善执行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等效效果的措施。

第10条

1. 如任一缔约方认为另一方在针对第三国进口产品实施关税、数量限制或任何等效措施时，或实施任何其他商业政策措施时产生的差异，可能引发贸易偏转或导致其领土内出现经济困难，可将该事项提交联合委员会。联合委员会应在必要时建议避免可能造成损害之适当方法。

2. 当出现偏差或经济困难且相关缔约方认为需要立即采取行动时，该缔约方可自行采取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上述措施。

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

不适用关税同盟的产品安排。

第11条

1. 源自安道尔公国的协调制度第1至24章所涵盖的产品，在进口至共同体时免征进口关税。

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) *Tobacco products*	
cigarettes	300 items
or	
cigarillos (cigars weighing no more than 3 g each)	150 items
or	
cigars	75 items
or	
smoking tobacco	400 grams
(b) *Alcohol and alcoholic beverages*	
— 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 exeeding 22 % vol, sparkling wine, dessert wine	3 litres total
and	
— still wine	5 litres total
(c) *Perfume*	75 gram
and	
toilet water	$^{3}/_{8}$ litres
(d) *Coffee*	1 000 grams
or	
extracts and essences of coffee	400 grams
(e) *Tea*	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. 协调制度税目号24.02和24.03项下的产品，若在共同体内以原烟为原料制造且符合第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. 缔约方之间旅行者携带的个人行李中所含货物，其进口关税、营业税及消费税的豁免标准，应适用共同体当前对第三国实施的现行规定，前提是该类货物的进口严格属于非商业性质。

2. 对于本协定第二章所涵盖并下文所列产品，每位从安道尔公国进入共同体的旅客可享受第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，且前提是货物已根据某一缔约方的国内市场条件取得并符合上述条件：

——适用于第一章所涵盖货物的豁免总额应设定为每人共同体给予第三国旅行者豁免价值的三倍，——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——体积酒精浓度超过22%的蒸馏饮料和烈性饮料；未变性的80%或更高体积酒精浓度的乙醇，总计1.5升或——体积酒精浓度不超过22%的烈性蒸馏饮料、基于葡萄酒或酒精的开胃酒、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克和花露水3/4升 (d) 咖啡1000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

4. 在第3款第二项规定的数量限制范围内，其中所列货物的价值不应计入第1款所指豁免的确定范围。

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。

发送至某一缔约方领土的产品，其国内费用退款金额不得超过已直接或间接征收的费用。