

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. 原产地规则和行政合作方法载于附录。

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. 在共同体内以原烟制造且符合第3条(1)款条件的协调制度税目号24.02和24.03项下产品, 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"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, 应适用于来自任一缔约方的旅行者个人行李中所含货物, 且该等豁免目前适用于共同体对第三国的规定, 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列出的产品, 第1款所述的豁免应按照以下数量限制授予每位从安道尔公国进入共同体的旅客:

— 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价值, 应按每人设定为共同体给予来自第三国旅行者的豁免价值的三倍,

— 以下数量限制应适用于下文所列货物:

(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) , 总量1.5升或——酒精度不超过22% vol的烈性蒸馏饮料、葡萄酒或酒精基开胃酒、塔菲亚酒、清酒或类似饮料, 气泡酒、甜酒总量3升以及——静态葡萄酒总量5升 (c) 香水75克和花露水0.375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

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。

运往某一缔约方领土的产品, 其国内费用退还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，以确保条款的遵守。

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实施的进出口或过境货物禁令或限制。然而，此类禁令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，委员会应作出决定。缔约方应根据各自法规执行这些决定。

2. 为确保本协议得到适当履行，缔约方应进行信息交流，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所定安排轮流担任。

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

根据第10条召开委员会时，应自请求提出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，该附录见第11条。

第18条

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、其国民或其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

本协议为无限期缔结。在其生效后五年内，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开启关于协议修正的谈判。