

ANNEX IV
PROTOCOL ON RULES OF ORIGIN

Denne teksten vil bli erstattet av norsk tekst når avtalen er oversatt.

TITLE I
GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade 1994;
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party;
- (h) "value of originating materials" means the value of such materials as defined in (g) applied *mutatis mutandis*;
- (i) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries referred to in Article 3 with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party;

- (j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as "the Harmonised System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;
- (l) "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;
- (m) "territories" includes territorial waters;
- (n) "Incorporated PEM Annexes I to IVb" mean Annexes I to IVb of Appendix I to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin, as those Annexes are incorporated by Article 40 of this Protocol.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

General requirements

For the purpose of implementing this Agreement, the following products shall be considered as originating in a Party:

- (a) products wholly obtained in the Party within the meaning of Article 4;
- (b) products obtained in the Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Party within the meaning of Article 5.

Article 3

Cumulation of origin

1. Without prejudice to the provisions of Article 2, products shall be considered as originating in the exporting Party when exported to another Party if they are obtained there, incorporating materials originating in any Party or in any country listed in Appendix C, provided that the working or processing carried out in the exporting Party goes beyond the operations referred to in Article 6. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Without prejudice to the provisions of Article 2, products shall be considered as originating in the exporting Party when exported to another Party if they are obtained there, incorporating materials originating in any country listed in Appendix D, provided that the working or processing carried out in the exporting Party goes beyond the operations referred to in Article 6. It shall not be necessary for such materials to have undergone sufficient working or processing.

3. Without prejudice to the provisions of Article 2, working or processing carried out in the United Kingdom, Iceland, Norway or the European Union, shall be considered as having been carried out in the exporting Party when the products obtained undergo subsequent working or processing that goes beyond the operations referred to in Article 6.

4. For cumulation provided in paragraphs 1 and 2, where the working or processing carried out in the exporting Party does not go beyond the operations referred to in Article 6, the product obtained shall be considered as originating in a Party only where the value added there is greater than the value of the materials used originating in any one of the countries referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in a Party.

5. For cumulation provided in paragraph 3, when the working or processing carried out in the exporting Party does not go beyond the operations referred to in Article 6, the product obtained shall be considered as originating in the exporting Party only when the value added there is greater than the value added in any one of the other countries.

6. Products, originating in one of the countries referred to in paragraphs 1 and 2, which do not undergo any working or processing in the exporting Party, shall retain their origin if exported into one of these countries.

7. The cumulation provided for in this Article may be applied only provided that:

(a) The cumulation provided for in this Article in respect of the European Union may be applied provided that:

- (i) the relevant Parties and the European Union have arrangements on administrative cooperation which ensure a correct implementation of this Article;
- (ii) materials and products have acquired originating status by the application of rules of origin identical to those in this Protocol; and
- (iii) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the relevant Parties.

(b) Except as provided for in paragraph 7(a), the cumulation provided for in this Article may be applied provided that:

- (i) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 ("GATT 1994") is applicable between the countries involved in the acquisition of the originating status and the country of destination;
- (ii) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol; and
- (iii) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the relevant Parties.

The Parties shall provide each other with details of the arrangements or agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1 and 2.

Article 4

Wholly obtained products

1. The following shall be considered as wholly obtained in a Party:
 - (a) mineral products extracted from their soil or from their seabed;
 - (b) vegetable products harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products obtained by hunting or fishing conducted there;
 - (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Parties by their vessels;
 - (g) products made aboard their factory ships exclusively from products referred to in (f);
 - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
 - (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
 - (k) goods produced there exclusively from the products specified in (a) to (j).
2. The terms “their vessels” and “their factory ships” in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
 - (a) which are registered or recorded in the United Kingdom, Norway or Iceland;
 - (b) which sail under the flag of the United Kingdom, Norway or Iceland;
 - (c) which are owned to an extent of at least 50 % by nationals of the United Kingdom, a Member State of the European Union or Norway or Iceland, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of the United Kingdom, a Member State of the European Union or Norway or Iceland and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
 - (d) of which the master and officers are nationals of the United Kingdom, a Member State of the European Union or Norway or Iceland;
and
 - (e) of which at least 75 % of the crew are nationals of the United Kingdom, a Member State of the European Union or Norway or Iceland.

Article 5

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained shall be considered to be sufficiently worked or processed when the conditions set out in the list referenced in Incorporated PEM Annex II are fulfilled.

The conditions referred to above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list in Incorporated PEM Annex II, should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 % of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded by virtue of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 6.

Article 6

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (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;
- (n) mixing of sugar with any material;

- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) a combination of two or more operations specified in (a) to (o);
- (q) slaughter of animals.

2. All operations carried out in the exporting Party on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 7

Unit of qualification

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 8

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 9

Sets

Sets, as defined in General Rule 3 of the Harmonised System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Article 10

Neutral elements

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

- (a) energy and fuel;

- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which neither enter into the final composition of the product nor are intended to do so.

TITLE III

TERRITORIAL REQUIREMENTS

Article 11

Principle of territoriality

1. Except as provided for in Article 3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the exporting Party.
2. Except as provided for in Article 3, where originating goods exported from a Party to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same as those exported;
and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the exporting Party on materials exported from the Party and subsequently reimported there, provided:
 - (a) the said materials are wholly obtained in the exporting Party or have undergone working or processing beyond the operations referred to in Article 6 prior to being exported;
and
 - (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the reimported goods have been obtained by working or processing the exported materials;
and
 - (ii) the total added value acquired outside the exporting Party by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the exporting Party. However, where, in the list in Incorporated PEM Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside this Party by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, “total added value” shall be taken to mean all costs arising outside the exporting Party, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Incorporated PEM Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 5(2) is applied.

7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.

8. Any working or processing of the kind covered by this Article and done outside the exporting Party shall be done under the outward processing arrangements, or similar arrangements.

Article 12

Direct transport

1. The preferential treatment provided for under this Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Parties or through the territories of the countries referred to in Article 3 with which cumulation is applicable. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of the Parties acting as exporting and importing parties.

2. For the avoidance of doubt, under paragraph 1 consignments that are in transit in the territory of the European Union, may be split, provided they remain under the surveillance of the customs authorities in the Member State of transit.

3. Evidence that the conditions set out in paragraph 1 and 2 have been fulfilled shall be supplied to the customs authorities of the importing Party by the production of:

- (a) a single transport document covering the passage from the exporting Party through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used;
and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Article 13

Exhibitions

1. Originating products, sent for exhibition in a country other than those referred to in Article 3 with which cumulation is applicable and sold after the exhibition for importation in a Party shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from one of the Parties to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in another Party;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;
- and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin shall be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the products 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 organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV DRAWBACK OR EXEMPTION

Article 14

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in a Party for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in any of the Parties to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in any of the Parties to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 7(2), accessories, spare parts and tools within the meaning of Article 8 and products in a set within the meaning of Article 9 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which this Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of this Agreement.

TITLE V PROOF OF ORIGIN

Article 15

General requirements

1. Originating products shall, on importation into one of the Parties, benefit from the provisions of this Agreement upon submission of one of the following proofs of origin:

- (a) a movement certificate EUR.1, a specimen of which appears in Incorporated PEM Annex IIIa;
- (b) a movement certificate EUR-MED, a specimen of which appears in Incorporated PEM Annex IIIb;
- (c) in the cases specified in Article 21(1), a declaration, subsequently referred to as the “origin declaration” or the “origin declaration EUR-MED”, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the texts of the origin declarations appear in Incorporated PEM Annexes IVa and b.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from the provisions of this Agreement without it being necessary to submit any of the proofs of origin referred to in paragraph 1.

Article 16

Procedure for the issue of a movement certificate EUR.1 or EUR-MED

1. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities of the exporting Party on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill in both the movement certificate EUR.1 or EUR-MED and the application form, specimens of which appear in the Incorporated PEM Annexes IIIa and b. These forms shall be completed in English, Icelandic or Norwegian and in accordance with the provisions of the national law of the exporting Party. If the forms are handwritten, they shall be completed in ink in printed characters. The description of the products shall be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting Party where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents

proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. Without prejudice to paragraph 5, a movement certificate EUR.1 shall be issued by the customs authorities of the exporting Party in the following cases:

- if the products concerned can be considered as products originating in the exporting Party or in one of the countries referred to in Article 3(1) with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Article 3(2), and fulfil the other requirements of this Protocol,
- if the products concerned can be considered as products originating in one of the countries referred to in Article 3(2) with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Article 3 and fulfil the other requirements of this Protocol, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin.

5. A movement certificate EUR-MED shall be issued by the customs authorities of the exporting Party, if the products concerned can be considered as products originating in the exporting Party or in one of the countries referred to in Article 3 with which cumulation is applicable, fulfil the requirements of this Protocol and:

- cumulation was applied with materials originating in one of the countries referred to in Article 3(2), or
- the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries referred to in Article 3(2), or
- the products may be re-exported from the country of destination to one of the countries referred to in Article 3(2).

6. A movement certificate EUR-MED shall contain one of the following statements in English in box 7:

- if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Article 3:

“CUMULATION APPLIED WITH ...” (name of the country/countries)

- if origin has been obtained without the application of cumulation with materials originating in one or more of the countries referred to in Article 3:

“NO CUMULATION APPLIED”

7. The customs authorities issuing movement certificates EUR.1 or EUR-MED shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

8. The date of issue of the movement certificate EUR.1 or EUR-MED shall be indicated in Box 11 of the certificate.

9. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 17

Movement certificates EUR.1 or EUR-MED issued retrospectively

1. Notwithstanding Article 16(9), a movement certificate EUR.1 or EUR-MED may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances;
- or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 or EUR-MED was issued but was not accepted at importation for technical reasons.

2. Notwithstanding Article 16(9), a movement certificate EUR-MED may be issued after exportation of the products to which it relates and for which a movement certificate EUR.1 was issued at the time of exportation, provided that it is demonstrated to the satisfaction of the customs authorities that the conditions referred to in Article 16(5) are satisfied.

3. For the implementation of paragraphs 1 and 2, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 or EUR-MED relates, and state the reasons for his request.

4. The customs authorities may issue a movement certificate EUR.1 or EUR-MED retrospectively only after verifying that the information supplied in the exporter's application complies with that in the corresponding file.

5. Movement certificates EUR.1 or EUR-MED issued retrospectively shall be endorsed with the following phrase in English:

“ISSUED RETROSPECTIVELY”

Movement certificates EUR-MED issued retrospectively by application of paragraph 2 shall be endorsed with the following phrase in English:

ISSUED RETROSPECTIVELY (Original EUR.1 No ...(date and place of issue)

6. The endorsement referred to in paragraph 5 shall be inserted in box 7 of the movement certificate EUR.1 or EUR-MED.

Article 18

Issue of a duplicate movement certificate EUR.1 or EUR-MED

1. In the event of theft, loss or destruction of a movement certificate EUR.1 or EUR-MED, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way shall be endorsed with the following word in English:

“DUPLICATE”

3. The endorsement referred to in paragraph 2 shall be inserted in box 7 of the duplicate movement certificate EUR.1 or EUR-MED.

4. The duplicate, which shall bear the date of issue of the original movement certificate EUR.1 or EUR-MED, shall take effect as from that date.

Article 19

Issue of movement certificates EUR.1 or EUR-MED on the basis of a proof of origin issued or made out previously

When originating products are placed under the control of a customs office in a Party, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 or EUR-MED for the purpose of sending all or some of these products elsewhere within that Party. The replacement movement certificate(s) EUR.1 or EUR-MED shall be issued by the customs office under whose control the products are placed.

Article 20

Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called “accounting segregation” method (hereinafter referred to as the “method”) to be used for managing such stocks.
2. The method must be able to ensure that, for a specific reference period, the number of products obtained which could be considered as “originating” is the same as that which would have been obtained had there been physical segregation of the stocks.
3. The customs authorities may make the grant of authorisation referred to in paragraph 1, subject to any conditions deemed appropriate.
4. The method shall be applied and on the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
6. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

Article 21

Conditions for making out an origin declaration or an origin declaration EUR-MED

1. An origin declaration or an origin declaration EUR-MED as referred to in Article 15(1)(c) may be made out:
 - (a) by an approved exporter within the meaning of Article 22;
 - or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. Without prejudice to paragraph 3, an origin declaration may be made out in the following cases:
 - if the products concerned may be considered as products originating in a Party or in one of the countries referred to in Article 3(1) with which cumulation is applicable, without

application of cumulation with materials originating in one of the countries referred to in Article 3(2), and fulfil the other requirements of this Protocol;

- if the products concerned may be considered as products originating in one of the countries referred to in Article 3(2) with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Article 3 and fulfil the other requirements of this Protocol, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin.

3. An origin declaration EUR-MED may be made out if the products concerned may be considered as products originating in a Party or in one of the countries referred to in Article 3 with which cumulation is applicable, fulfil the requirements of this Protocol and:

- cumulation was applied with materials originating in one of the countries referred to in Article 3(2), or
- the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries referred to in Article 3(2),

or

- the products may be re-exported from the country of destination to one of the countries referred to in Article 3(2).

4. An origin declaration EUR-MED shall contain one of the following statements in English:

- if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Article 3:

“CUMULATION APPLIED WITH ...” (name of the country/countries)

- if origin has been obtained without application of cumulation with materials originating in one or more of the countries referred to in Article 3:

“NO CUMULATION APPLIED”.

5. The exporter making out an origin declaration or an origin declaration EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

6. An origin declaration or an origin declaration EUR-MED shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the texts of which appear in Incorporated PEM Annexes IVa and b, using one of the linguistic versions set out in these Annexes and in accordance with the provisions of the national law of the exporting Party. If the declaration is handwritten, it shall be written in ink in printed characters.

7. Origin declarations and origin declarations EUR-MED shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting Party a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.

8. An origin declaration or an origin declaration EUR-MED may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is

presented in the importing Party at the latest two years after the importation of the products to which it relates.

Article 22

Approved exporter

1. The customs authorities of the exporting Party may authorise any exporter (hereinafter referred to as “approved exporter”) who makes frequent shipments of products under this Agreement to make out origin declarations or origin declarations EUR-MED irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration or on the origin declaration EUR-MED.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 23

Validity of proof of origin

1. A proof of origin shall be valid for four months from the date of issue in the exporting Party and shall be submitted within the said period to the customs authorities of the importing Party.
2. Proofs of origin which are submitted to the customs authorities of the importing Party 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 these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing Party may accept the proofs of origin where the products have been submitted before the said final date.

Article 24

Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.

Article 25

Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of General

Rule 2(a) of the Harmonised System falling within sections XVI and XVII or headings 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 26

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 27

Supplier's declaration

1. When a movement certificate EUR.1 is issued, or an origin declaration is made out, in one of the Parties for originating products, in the manufacture of which goods coming from other Parties or the European Union which have undergone working or processing in these countries without having obtained preferential originating status have been used, account shall be taken of the supplier's declaration given for these goods in accordance with this Article.
2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in a Party or the European Union by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, may be considered as products originating in the exporting Party and fulfil the other requirements of this Protocol.
3. A separate supplier's declaration shall, except in cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Appendix A on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.
4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in a Party or the European Union is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods, hereinafter referred to as a "long-term supplier's declaration".

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out, or of the exporting Party for a supplier's declaration made out in the European Union, lay down the conditions under which longer periods may be used.

The long term supplier's declaration shall be made out by the supplier in the form prescribed in Appendix B and shall describe the goods concerned in sufficient detail to enable them to be

identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by this declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declaration referred to in paragraphs 3 and 4 shall be typed or printed using English, Icelandic or Norwegian, in accordance with the provisions of the national law of the country where it is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be hand-written; in such a case, it shall be written in ink in printed characters.

6. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, or of the exporting Party for a supplier's declaration made out in the European Union, all appropriate documents proving that the information given on this declaration is correct.

Article 28

Supporting documents

The documents referred to in Articles 16(3), 21(5) and 27(6) used for the purpose of proving that products covered by a movement certificate EUR.1 or EUR-MED or an origin declaration or origin declaration EUR-MED may be considered as products originating in a Party or in one of the countries referred to in Article 3 and fulfil the other requirements of this Protocol and that the information given in a supplier's declaration is correct, may consist, inter alia, of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book keeping;
- (b) documents proving the originating status of materials used, issued or made out in the Party where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials, issued or made out in the Party where these documents are used in accordance with national law;
- (d) movement certificates EUR.1 or EUR-MED or origin declarations or origin declarations EUR-MED proving the originating status of materials used, issued or made out in the Parties in accordance with this Protocol, or in one of the countries referred to in Article 3, in accordance with rules of origin which are identical to the rules in this Protocol.
- (e) supplier's declarations proving the working or processing undergone in a Party or the European Union by materials used, made out in one of these countries in accordance with this Protocol;
- (f) appropriate evidence concerning working or processing undergone outside the Party by application of Article 11, proving that the requirements of that Article have been satisfied.

Article 29

Preservation of proof of origin, supplier's declarations and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall keep for at least three years the documents referred to in Article 16(3).

2. The exporter making out an origin declaration or origin declaration EUR-MED shall keep for at least three years a copy of this origin declaration as well as the documents referred to in Article 21(5).

3. The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 27(6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 27(6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

4. The customs authorities of the exporting Party issuing a movement certificate EUR.1 or EUR-MED shall keep, for at least three years, the application form referred to in Article 16(2).

5. The customs authorities of the importing Party shall keep for at least three years the movement certificates EUR.1 and EUR-MED and the origin declarations and origin declarations EUR-MED submitted to them.

Article 30

Discrepancies and formal errors

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

2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 31

Amounts expressed in euro

1. For the application of the provisions of Article 21(1)(b) and Article 26(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Parties and of the countries referred to in Article 3 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 21(1)(b) or Article 26(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October and shall apply from 1 January the following year. The Parties shall notify each other of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 % in the national currency equivalent. The national

currency equivalent may be retained unchanged if the conversion were to result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of the Parties. When carrying out this review, the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 32

Administrative cooperation

1. The customs authorities of the Parties shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and EUR-MED, and with the addresses of the customs authorities responsible for verifying those certificates, origin declarations and origin declarations EUR-MED or suppliers' declarations.

2. In order to ensure the proper application of this Protocol, the Parties shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 and EUR-MED, the origin declarations and the origin declarations EUR-MED or the suppliers' declarations and the correctness of the information given in these documents.

Article 33

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing paragraph 1, the customs authorities of the importing Party shall return the movement certificate EUR.1 or EUR-MED and the invoice, if it has been submitted, the origin declaration or the origin declaration EUR-MED, or a copy of these documents, to the customs authorities of the exporting Party giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting Party. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. These results shall indicate clearly whether the documents are authentic

and whether the products concerned may be considered as products originating in a Party or in one of the countries referred to in Article 3 and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 34

Verification of supplier's declarations

1. Subsequent verifications of suppliers' declarations or long-term suppliers' declarations may be carried out at random or whenever the customs authorities of the country, where such declarations have been taken into account to issue a movement certificate EUR.1 or EUR-MED or to make out an origin declaration or origin declaration EUR-MED, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.

2. For the purposes of implementing paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration and invoice(s), delivery note(s) or other commercial documents concerning goods covered by this declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form for the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence and carry out any inspection of the supplier's accounts or any other check which they consider appropriate.

4. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. These results shall indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or EUR-MED or for making out an origin declaration or origin declaration EUR-MED.

Article 35

Dispute settlement

Where disputes arise in relation to the verification procedures of Articles 33 and 34 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee

In all cases the settlement of disputes between the importer and the customs authorities of the importing Party shall take place under the legislation of that country.

Article 36

Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

Article 37

Free zones

1. The Parties shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By way of derogation from paragraph 1, when products originating in a Party are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 or EUR-MED at the exporter's request, if the treatment or processing undergone complies with the provisions of this Protocol.

TITLE VII

FINAL PROVISIONS

Article 38

Application of the Protocol

The term "European Union" used in this protocol does not cover Ceuta and Melilla. The term "products originating in the European Union" does not cover products originating in Ceuta and Melilla.

Article 39

Transitional Provision for Goods in Transit or Storage

The provisions of this Agreement may be applied to goods which comply with the provisions of this Protocol and which, on the date of entry into force of this Agreement, are either in transit or in temporary storage, in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within twelve months of the said date, of a proof of origin issued retrospectively by the customs authorities of the exporting Party together with

the documents showing that the goods have been transported in accordance with the provisions of Article 12.

Article 40

Incorporated PEM Annexes

Annexes I to IV b of Appendix I of the Regional Convention on pan-Euro-Mediterranean rules of preferential origin, are incorporated into and made part of this Protocol as Incorporated PEM Annexes I to IV b and shall apply, *mutatis mutandis*, subject to the following modifications:

- (a) In Incorporated PEM Annex I:
 - (i) all references to “Article 5 of this Appendix” shall be understood as references to “Article 5 of this Protocol”; and
 - (ii) in paragraph 3.1 of Note 3, “a Contracting Party” shall be replaced by “any of the countries referred to in Article 3 with which cumulation is applicable”.
- (b) In each of Incorporated PEM Annexes IVa and IVb:
 - (i) only the English, Icelandic and Norwegian versions of the origin declaration shall be incorporated; and
 - (ii) the second sentence of footnote 2 shall not be incorporated.

Article 41

Integral parts of this Protocol

The Incorporated PEM Annexes and the Appendices to this Protocol shall form an integral part thereof.

APPENDIX A

Supplier's declaration

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

SUPPLIER'S DECLARATION

for goods which have undergone working or processing in the United Kingdom, Norway, Iceland or the European Union without having obtained preferential origin status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in the United Kingdom, Norway, Iceland or the European Union have been used in the United Kingdom, Norway, Iceland or the European Union to produce these goods

Description of the goods supplied ⁽¹⁾	Description of non-originating materials used	Heading of non-originating materials used ⁽²⁾	Value of non-originating materials used ⁽²⁾⁽³⁾
		Total	

2. All the other materials used in the United Kingdom, Norway, Iceland or the European Union to produce these goods originate in the United Kingdom, Norway, Iceland or the European Union

3. The following goods have undergone working or processing outside the United Kingdom, Norway, Iceland or the European Union in accordance with Article 11 of Annex IV to this Agreement and have acquired the following total value there:

Description of the goods supplied	Total value added outside the United Kingdom, Norway, Iceland or the European Union ⁽⁴⁾
	(Place and Date)
	(Address and signature of the supplier; in addition the name of the person signing the declaration must be indicated in clear script)

¹ When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.

Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one another. The models must therefore be differentiated in the first column and the indication in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which electrical motor he uses.

² The indications requested in these columns should only be given if they are necessary.

Examples:

The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacture of such garments in the United Kingdom uses fabric imported from Norway which has been obtained there by weaving non-originating yarn, it is sufficient for the Norwegian supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column "bars of iron". Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value it is necessary to indicate in the third column the value of the non-originating bars.

³ "Value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the United Kingdom, Norway, Iceland or the European Union.

The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

⁴ "Total added value" shall mean all costs accumulated outside the United Kingdom, Norway, Iceland or the European Union, including the value of all materials added there. The exact total added value acquired outside the United Kingdom, Norway, Iceland or the European Union must be given per unit of the goods specified in the first column.

APPENDIX B

Long-term supplier's declaration

The long-term supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

LONG TERM SUPPLIER'S DECLARATION

for goods which have undergone working or processing in the United Kingdom, Norway, Iceland or the European Union without having obtained preferential origin status

I, the undersigned, supplier of the goods covered by this document, which are regularly supplied to⁽¹⁾ declare that:

1. The following materials which do not originate in the United Kingdom, Norway, Iceland or the European Union have been used in the United Kingdom, Norway, Iceland or the European Union to produce these goods

Description of the goods supplied ⁽²⁾	Description of non-originating materials used	Heading of non-originating materials used ⁽³⁾	Value of non-originating materials used ⁽³⁾⁽⁴⁾
		Total	

2. All the other materials used in the United Kingdom, Norway, Iceland or the European Union to produce these goods originate in the United Kingdom, Norway, Iceland or the European Union

3. The following goods have undergone working or processing outside the United Kingdom, Norway, Iceland or the European Union in accordance with Article 11 of Annex IV to this Agreement and have acquired the following total value there:

Description of the goods supplied	Total value added outside the United Kingdom, Norway, Iceland or the European Union ⁽⁵⁾

This declaration is valid for all subsequent consignments of these goods dispatched

From.....

To.....⁽⁶⁾

I undertake to inform.....⁽¹⁾ immediately if this declaration is no longer valid

.....
(Place and date)

.....
.....
(Address and signature of the supplier; in addition the name of the person signing the declaration must be indicated in clear script)

¹ Name and address of the customer.

² When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.

Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one another. The models must therefore be differentiated in the first column and the indication in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which electrical motor he uses.

³ The indications requested in these columns should only be given if they are necessary.

Examples:

The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacture of such garments in the United Kingdom uses fabric imported from Norway which has been obtained there by weaving non-originating yarn, it is sufficient for the Norwegian supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column "bars of iron". Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value it is necessary to indicate in the third column the value of the non-originating bars.

⁴ "Value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the United Kingdom, Norway, Iceland or the European Union. The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

⁵ "Total added value" shall mean all costs accumulated outside the United Kingdom, Norway, Iceland or the European Union, including the value of all materials added there. The exact total added value acquired outside the United Kingdom, Norway, Iceland or the European Union must be given per unit of the goods specified in the first column.

⁶ Insert dates. The period of validity of the long term suppliers declaration should not normally exceed 12 months, subject to the conditions laid down by the relevant customs authorities.

APPENDIX C

LIST REFERRED TO IN ARTICLE 3(1)

1. European Union
2. The Swiss Confederation (including the Principality of Liechtenstein)⁽¹⁾
3. The Kingdom of Denmark in respect of the Faroe Islands
4. The Republic of Turkey
5. The Republic of Albania
6. Bosnia and Herzegovina
7. Republic of North Macedonia
8. Montenegro
9. Republic of Serbia
10. Republic of Kosovo
11. The Republic of Moldova
12. Georgia
13. Ukraine

APPENDIX D

LIST REFERRED TO IN ARTICLE 3(2)

1. The People's Democratic Republic of Algeria
2. The Arab Republic of Egypt
3. The State of Israel
4. The Hashemite Kingdom of Jordan
5. The Republic of Lebanon
6. The Kingdom of Morocco
7. The Syrian Arab Republic
8. The Republic of Tunisia
9. The Palestine Liberation Organisation for the benefit of the Palestinian Authority of the West Bank and Gaza Strip

APPENDIX E

JOINT DECLARATION

concerning the Principality of Andorra

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System, and meeting the conditions of Article 3(7)(a)(ii) of Annex IV to this Agreement, shall be accepted by the Parties as originating in the European Union within the meaning of this Agreement.
2. Annex IV to this Agreement shall apply, *mutatis mutandis*, for the purpose of defining the originating status of the abovementioned products.

⁽¹⁾ Due to the Customs Treaty between Liechtenstein and Switzerland, products originating in Liechtenstein are considered as originating in Switzerland.

APPENDIX F

JOINT DECLARATION

concerning the Republic of San Marino

1. Products originating in the Republic of San Marino, meeting the conditions of Article 3(7)(a)(ii) of Annex IV to this Agreement, shall be accepted by the Parties as originating in the European Union within the meaning of this Agreement.
2. Annex IV to this Agreement shall apply, *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

ANNEX V

ARRANGEMENTS BETWEEN ICELAND AND THE UNITED KINGDOM FOR THE PROTECTION OF GEOGRAPHICAL INDICATIONS FOR AGRICULTURAL PRODUCTS AND FOODSTUFFS

Part A

Incorporation of bilateral agreement

1. The Agreement between the European Union and Iceland on the protection of geographical indications for agricultural products and foodstuffs, done at Brussels on 23 March 2017 is incorporated into and made part of this Agreement and shall apply *mutatis mutandis*, subject to the provisions of this Agreement including the modifications made in this Annex.

Part B

Modifications to incorporated agreement

2. For the purposes of this Agreement, the provisions of the Agreement mentioned in paragraph 1 as incorporated into and made part of this Agreement, shall apply subject to the following modifications:

Article 11

Article 11 shall not be incorporated into this Agreement.

Annex I, Part C

Paragraph 3 of Part C of Annex I shall be replaced by:

“3. Invitation to any third country or any natural or legal persons having a legitimate interest, established or resident in the United Kingdom, in Iceland or in a third country to submit objections to such protection by lodging a duly substantiated statement.”

In Paragraph 4 of Part C of Annex I the words “European Commission” shall be replaced by “the United Kingdom Government (the Department for Environment, Food and Rural Affairs)”.

Annex II

Annex II shall be replaced by:

**GEOGRAPHICAL INDICATIONS OF PRODUCTS AS REFERRED TO IN
ARTICLE 2(3) AND (4)**

Agricultural products and foodstuffs other than wines, aromatised wine products and spirit drinks of the United Kingdom to be protected in Iceland

Country	Name to be protected	Type of Product
UK	Anglesey Sea Salt/Halen Môn	Other products of Annex I to the Treaty (spices etc.)
UK	Arbroath Smokies	Fresh fish, molluscs, and crustaceans and products derived therefrom
UK	Armagh Bramley Apples	Fruit, vegetables and cereals fresh or processed
UK	Beacon Fell traditional Lancashire cheese	Cheeses
UK	Bonchester cheese	Cheeses
UK	Buxton blue	Cheeses
UK	Cornish Clotted Cream	Other products of animal origin (eggs, honey, various dairy products except butter, etc.)
UK	Cornish Pasty	Bread, pastry, cakes, confectionery, biscuits and other baker's wares
UK	Cornish Sardines	Fresh fish, molluscs, and crustaceans and products derived therefrom
UK	Dorset Blue Cheese	Cheeses
UK	Dovedale cheese	Cheeses
UK	East Kent Goldings	Other products of Annex I to the Treaty (spices etc.)
UK	Exmoor Blue Cheese	Cheeses
UK	Fal Oyster	Fresh fish, molluscs, and crustaceans and products derived therefrom
UK	Fenland Celery	Fruit, vegetables and cereals fresh or processed
UK	Gloucestershire cider/perry	Other products of Annex I to the Treaty (spices etc.)
UK	Herefordshire cider/perry	Other products of Annex I to the Treaty (spices etc.)
UK	Isle of Man Manx Loaghtan Lamb	Fresh meat
UK	Isle of Man Queenies	Fresh fish, molluscs, and crustaceans and products derived therefrom

Country	Name to be protected	Type of Product
UK	Jersey Royal potatoes	Fruit, vegetables and cereals fresh or processed
UK	Kentish ale and Kentish strong ale	Beers
UK	Lakeland Herdwick	Fresh meat
UK	Lough Neagh Eel	Fresh fish, molluscs, and crustaceans and products derived therefrom
UK	Melton Mowbray Pork Pie	Meat products (cooked, salted, smoked, etc.)
UK	Native Shetland Wool	Wool
UK	New Season Comber Potatoes/Comber Earlies	Fruit, vegetables and cereals fresh or processed
UK	Newmarket Sausage	Meat products (cooked, salted, smoked, etc.)
UK	Orkney beef	Fresh meat
UK	Orkney lamb	Fresh meat
UK	Orkney Scottish Island Cheddar	Cheeses
UK	Pembrokeshire Earlies / Pembrokeshire Early Potatoes	Fruit, vegetables and cereals fresh or processed
UK	Rutland Bitter	Beers
UK	Scotch Beef	Fresh meat
UK	Scotch Lamb	Fresh meat
UK	Scottish Farmed Salmon	Fresh fish, molluscs, and crustaceans and products derived therefrom
UK	Scottish Wild Salmon	Fresh fish, molluscs, and crustaceans and products derived therefrom
UK	Shetland Lamb	Fresh meat
UK	Single Gloucester	Cheeses
UK	Staffordshire Cheese	Cheeses
UK	Stornoway Black Pudding	Meat products (cooked, salted, smoked, etc.)
UK	Swaledale cheese	Cheeses
UK	Swaledale ewes' cheese	Cheeses
UK	Teviotdale Cheese	Cheeses
UK	Traditional Cumberland Sausage	Meat products (cooked, salted, smoked, etc.)
UK	Traditional Grimsby Smoked Fish	Fresh fish, molluscs, and crustaceans and products derived therefrom
UK	Welsh Beef	Fresh meat

Country	Name to be protected	Type of Product
UK	Welsh lamb	Fresh meat
UK	West Country Beef	Fresh meat
UK	West Country farmhouse Cheddar cheese	Cheeses
UK	West Country Lamb	Fresh meat
UK	White Stilton cheese / Blue Stilton cheese	Cheeses
UK	Whitstable oysters	Fresh fish, molluscs, and crustaceans and products derived therefrom
UK	Worcestershire cider/perry	Other products of Annex I to the Treaty (spices etc.)
UK	Yorkshire Forced Rhubarb	Fruit, vegetables and cereals fresh or processed
UK	Yorkshire Wensleydale	Cheeses

Agricultural products and foodstuffs other than wines, aromatised wine products and spirit drinks of Iceland to be protected in the United Kingdom

Name to be protected	Type of product