

PROTOCOL 2

DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS

AND

METHODS OF ADMINISTRATIVE CO-OPERATION

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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 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Republic of Macedonia or in the Republic of Croatia 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 Republic of Macedonia or in the Republic of Croatia;

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 Contracting Party or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for

the materials in the Republic of Macedonia or in the Republic of Croatia;

j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the

nomenclature which makes up the Harmonized Commodity Description and Coding System,

referred to in this Protocol as "the Harmonized 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) "EUR" means "euro", the single currency of the European Monetary Union

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered

as originating in the Republic of Macedonia:

a) products wholly obtained in the Republic of Macedonia within the meaning of Article 5;

b) products obtained in the Republic of Macedonia incorporating materials which have not

been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Republic of Macedonia within the meaning of Article 6;

2. For the purpose of implementing this Agreement, the following products shall be considered

as originating in the Republic of Croatia:

a) products wholly obtained in the Republic of Croatia within the meaning of Article 5;

b) products obtained in the Republic of Croatia incorporating materials which have not been

wholly obtained there, provided that such materials have undergone sufficient working or processing in the Republic of Croatia within the meaning of Article 6.

ARTICLE 3

Bilateral cumulation in the Republic of Macedonia

Materials originating in the Republic of Croatia shall be considered as materials originating in the

Republic of Macedonia when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond the operations referred to in Article 7.1.

ARTICLE 4

Bilateral cumulation in the Republic of Croatia

Materials originating in the Republic of Macedonia shall be considered as materials originating in the Republic of Croatia when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond the operations referred to in Article 7.1.

ARTICLE 5

Wholly obtained products

1. The following shall be considered as wholly obtained in the Republic of Macedonia or in the

Republic of Croatia:

- 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 Republic of Macedonia or the Republic of Croatia 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 Republic of Macedonia or in the Republic of Croatia;
- b) which sail under the flag of the the Republic of Macedonia or of the Republic of Croatia;
- c) which are owned to an extent of at least 50 per cent by nationals of the Republic of Macedonia or of the Republic of Croatia, 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 Republic of Macedonia or of the the Republic of Croatia 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 Republic of Macedonia or the Republic of Croatia;

and

e) of which at least 75 per cent of the crew are nationals of the Republic of Macedonia or the Republic of Croatia.

ARTICLE 6

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be

sufficiently worked or processed when the conditions set out in the list in Annex II are fulfilled.

The conditions referred to above indicate, for all products covered by the 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, should not be used in the manufacture of a product may nevertheless be

used, provided that:

a) their total value does not exceed 10 per cent 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 through the application of this paragraph.

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

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 7.

ARTICLE 7

Insufficient working or processing operations

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

2. All operations carried out either in the Republic of Macedonia or in the Republic of Croatia 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 8

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 Harmonized System.

It follows that:

- a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized 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 Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

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

ARTICLE 9

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 10

Sets

Sets, as defined in General Rule 3 of the Harmonized 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 per cent of the ex-works price of the set.

ARTICLE 11

Neutral elements

In order to determine whether a product originates, 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 do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 12

Principle of territoriality

1. Except as provided for in Articles 3 and 4 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must continue to be fulfilled at all times in the Republic of Macedonia or in the Republic of Croatia.
2. Except as provided for in Articles 3 and 4, where originating goods exported from the Republic of Macedonia or from the Republic of Croatia 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 that were 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 Republic of Macedonia or the Republic of Croatia on materials exported from the Republic of Macedonia or the Republic of Croatia and subsequently reimported there, provided:

a) the said materials are wholly obtained in the Republic of Macedonia or the Republic of Croatia or have undergone working or processing beyond the operations referred to in Article 7 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 Republic of Macedonia or the Republic of Croatia by applying the provisions of this Article does not exceed 10 per cent 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 Republic of Macedonia or

the Republic of Croatia. But where, in the list in 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 the Republic of Macedonia or the Republic of Croatia 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 Republic of Macedonia or the Republic of Croatia, 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 Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) is applied.

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

Harmonized System.

8. Any working or processing of the kind covered by the provisions of this Article and done

outside the Republic of Macedonia or the Republic of Croatia shall be done under the outward processing arrangements, or similar arrangements.

ARTICLE 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products,

satisfying the requirements of this Protocol, which are transported directly between the Republic of Macedonia and the Republic of Croatia. 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 Republic of Macedonia or the Republic of Croatia.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to

the customs authorities of the importing country by the production of:

a) a single transport document covering the passage from the exporting country 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 14

Exhibitions

1. Originating products, sent for exhibition in a country other than the Republic of Macedonia or

the Republic of Croatia and sold after the exhibition for importation in the Republic of Macedonia or in the Republic of Croatia shall benefit on importation from the provisions of

the Agreement provided it is shown to the satisfaction of the customs authorities that:

a) an exporter has consigned these products from the Republic of Macedonia or in the Republic of Croatia 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 the

Republic of Macedonia or in the Republic of Croatia;

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 must be issued or made out in accordance with the provisions of Title V and

submitted to the customs authorities of the importing country in the normal manner.

The

name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar

public show or display which is not 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 15

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in the Republic of

Macedonia or in the Republic of Croatia, for which a proof of origin is issued or made out in

accordance with the provisions of Title V shall not be subject in the Republic of Macedonia or

in the Republic of Croatia 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 the Republic of Macedonia or in the Republic of Croatia 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 8(2), accessories, spare parts and tools within the meaning of Article 9

and products in a set within the meaning of Article 10 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 the 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 the Agreement.

6. Notwithstanding paragraph 1, the Republic of Macedonia and the Republic of Croatia may apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to materials used in the manufacture of originating products, subject to the following provisions:

a) a 5 per cent rate of customs charge shall be retained in respect of products falling within

Chapters 25 to 49 and 64 to 97 of the Harmonized System, or such lower rate as is in force in the Republic of Macedonia and the Republic of Croatia;

b) a 10 per cent rate of customs charge shall be retained in respect of products falling within

Chapters 50 to 63 of the Harmonized System, or such lower rate as is in force in the Republic of Macedonia and the Republic of Croatia.

7. The provisions of this article shall be applied following an exchange of letter between the Republic of Macedonia and the Republic of Croatia.

TITLE V

PROOF OF ORIGIN

ARTICLE 16

General requirements

1. Products originating in the Republic of Macedonia shall, on importation into the Republic of

Croatia and products originating in the Republic of Croatia shall, on importation into the Republic of Macedonia benefit from the Agreement upon submission of either:

a) a movement certificate EUR.1, a specimen of which appears in Annex III;

or

b) in the cases specified in Article 21(1), a declaration, subsequently referred to as the "invoice declaration", 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 text of the invoice declaration appears in Annex IV.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall,

in the cases specified in Article 26, benefit from the Agreement without it being necessary to

submit any of the documents referred to above.

ARTICLE 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting

country 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 out both the

movement certificate EUR.1 and the application form, specimens of which appear in Annex

III. These forms shall be completed in one of the languages in which this Protocol is drawn

up or in English language, and in accordance with the provisions of the domestic law of the

exporting country. If they are hand-written, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal

line must 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 shall be prepared to

submit at any time, at the request of the customs authorities of the exporting country where

the movement certificate EUR.1 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. A movement certificate EUR.1 shall be issued by the customs authorities of the Republic of

Macedonia or the Republic of Croatia if the products concerned can be considered as products originating in the Republic of Macedonia or in the Republic of Croatia and fulfil the

other requirements of this Protocol.

5. The customs authorities issuing movement certificates EUR.1 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.

6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the customs authorities and made available

to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 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 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:
MK "DOPOLNITELNO IZDADENO"
HR "DOPOLNITELNO IZDADENO"
EN "ISSUED RETROSPECTIVELY",
5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the movement certificate EUR.1.

ARTICLE 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, 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 must be endorsed with one of the following words:
HR "DUPLIKAT".
MK "DUPLIKAT",
EN "DUPLICATE",
3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

ARTICLE 20

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

ARTICLE 20a

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 to be used for managing such stocks.
2. This 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 if there had been physical segregation of the stocks.
3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.
4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of this facilitation may issue 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 at any time 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 invoice declaration

1. An invoice declaration as referred to in Article 16.1 (b) 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. An invoice declaration may be made out if the products concerned can be considered as

products originating in the Republic of Macedonia or in the Republic of Croatia and fulfil the other requirements of this Protocol.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. An invoice declaration 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 text of which appears in Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is hand-written, it shall be written in ink in printed characters.

5. Invoice declarations 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 country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration 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 country no longer than two years after the importation of the products to which it relates.

ARTICLE 22

Approved exporter

1. The customs authorities of the exporting country may authorise any exporter hereinafter referred to as "approved exporter" who makes frequent shipments of products under this

Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must 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 invoice declaration.

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 country, and must be submitted within the said period to the customs authorities of the importing country.

2. Proofs of origin which are submitted to the customs authorities of the importing country 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 country 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 country 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 the 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 country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or headings 7308 and

9406 of the Harmonized 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 the 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

Supporting documents

The documents referred to in Articles 17.3 and 21.3 used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in the Republic of Macedonia or in the Republic of Croatia and fulfil the other requirements of this Protocol 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 Republic of Macedonia or in the Republic of Croatia where these documents are used in accordance with domestic law;
- c) documents proving the working or processing of materials in the Republic of Macedonia or in the Republic of Croatia, issued or made out in the Republic of Macedonia or in the Republic of Croatia, where these documents are used in accordance with domestic law;

d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the Republic of Macedonia or in the Republic of Croatia in accordance with this Protocol.

ARTICLE 28

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3)
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21(3)
3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2)
4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

ARTICLE 29

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 30

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 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 Republic of Macedonia or the Republic of Croatia.
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 Contracting Parties shall notify each other by

15 October of the relevant amounts.

4. A Contracting Party 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 per cent. A Contracting Party 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 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by Joint Committee at the request of a Contracting Party. 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 CO-OPERATION

ARTICLE 31

Mutual assistance

1. The customs authorities of the Contracting Parties shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates

EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.

2. In order to ensure the proper application of this Protocol, the Republic of Macedonia and the Republic of Croatia shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

ARTICLE 32

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 country 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 the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry.

Any documents and information obtained suggesting that the information given on the proof

or 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 country. 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 country 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 of this

verification as soon as possible. These results must indicate clearly whether the documents

are authentic and whether the products concerned can be considered as products originating

in the Republic of Macedonia or in the Republic of Croatia and fulfil the other requirements of

this Protocol. Where the cumulation provisions in accordance with Article 3 and 4 of this Protocol were applied and in connection with Article 17.3, the reply shall include a copy (copies) of the movement certificate(s) or invoice declaration(s) relied upon.

6. If in cases of reasonable doubt there is no reply within ten 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 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 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 country shall be under the legislation of the said country.

ARTICLE 34

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 35

Free zones

1. The Republic of Macedonia and the Republic of Croatia 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 means of an exemption to the provisions contained in paragraph 1, when products originating in the Republic of Macedonia or in the Republic of Croatia 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 at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

FINAL PROVISIONS

ARTICLE 36

Amendments to the Protocol

The Joint Committee may decide to amend the provisions of this Protocol.

ARTICLE 37

Customs Sub-Committee

1. The Customs Sub-Committee shall be set up, charged with carrying out administrative cooperation with a view to the correct and uniform application of this Protocol and with carrying out any other task in the customs field which may be entrusted to it.

2. The Sub-Committee shall be composed of experts of both Parties who are responsible for

customs questions.

ARTICLE 38

Annexes

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

ARTICLE 39

Goods in transit or storage

The provisions of the Agreement may be applied to goods which comply with the provisions of

this Protocol and which on the date of entry into force of the Agreement are either in the transit

or are in a Party in temporary storage in bonded warehouses or in free zones, subject to the

submission to the customs authorities of the importing Party, within four months of that date, of the proof of origin issued retrospectively together with the documents showing that the goods have been transported directly.

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6 of the Protocol.

Note 2:

2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or Chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or Chapter. For each entry in the first two columns a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.

2.2. Where several heading numbers are grouped together in column 1 or a Chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the Chapter or in any of the headings grouped together in column 1.

2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.

2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

3.1. The provisions of Article 6, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Republic of Croatia or in the Republic of Macedonia

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating

materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224. If this forging has been forged in the Republic of Croatia from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the Republic of Croatia. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "Manufacture from materials of any heading, including other materials of heading ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in

relation to textiles).

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals

and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the

use of only non-originating yarn is allowed for this class of article, it is not possible to start

from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is, the

fibre stage.

3.6. Where, in a rule in the list, two percentages are given for the maximum value of nonoriginating

materials that can be used, then these percentages may not be added together.

In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must

not be exceeded, in relation to the particular materials to which they apply.

Note 4:

4.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic

fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.

4.2. The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and

5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to

5305.

4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the

list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial

filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out

in column 3 shall not be applied to any basic textile materials used in the manufacture of

this product and which, taken together, represent 10% or less of the total weight of all the

basic textile materials used. (See also Notes 5.3 and 5.4 below.)

5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products

which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres

which do not satisfy the origin-rules (which require manufacture from chemical materials or

textile pulp) may be used, provided that their total weight does not exceed 10 per cent of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is a only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 % in respect of this yarn.

5.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 % in respect of this strip

Note 6:

6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain

textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

6.3. Where a percentage-rule applies, the value of materials which are not classified within

Chapters 50 to 63 must be taken into account when calculating the value of the nonoriginating materials incorporated.

Note 7:

7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the

"specific processes" are the following:

- a) vacuum-distillation;
- b) redistillation by a very thorough fractionation-process;
- c) cracking;
- d) reforming;
- e) extraction by means of selective solvents;
- f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- g) polymerisation;
- h) alkylation;
- i) isomerisation.

7.2. For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

- a) vacuum-distillation;
- b) redistillation by a very thorough fractionation-process;
- c) cracking;
- d) reforming;
- e) extraction by means of selective solvents;
- f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- g) polymerisation;
- h) alkylation;
- i) (ij) isomerisation;
- j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed

(ASTM D 1266-59 T method);

k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in

a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that

less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;

n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat

wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403,

simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different

sulphur-contents, or any combination of these operations or like operations, do not confer origin.

ANNEX III

SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in

the length may be allowed. The paper used must be white, sized for writing, not containing

mechanical pulp and weighting not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

2. The competent authorities of the parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of

the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (*name, full address, country*) EUR.1 No. A 000.000

See notes overleaf before completing this form

2. Certificate used in preferential trade between

.....
.....

And

3. Consignee (*name, full address, country*)
(*Optional*)

4. Country, group of countries or territory in which the products are considered as

5. Country, group of countries or territory of destination

6. Transport details (*Optional*) 7. Remarks

8. Item number; Marks and numbers; Number and kind of packages(1); Description of goods

9. Gross mass (kg) or other measure (litres, m³, etc.)

10. Invoices (*Optional*)

11. CUSTOMS ENDORSEMENT

Declaration certifiedStamp

Export document(2) :
FormNo.....

.....
Customs or competent governmental office:

.....
Issuing country or territory:

.....
Place and date.

(*Signature*)

12. DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above meet the conditions required for the

issue of this certificate.

Place and date

.....
.....
.....

(Signature)

- (1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.
- (2) Complete only where the regulations of the exporting country or territory require.

13. REQUEST FOR VERIFICATION, to: 14. RESULT OF VERIFICATION

Verification carried out shows that this certificate *

_ was issued by the customs office or the competent governmental authority indicated and that the information contained therein is accurate.

Verification of the authenticity and accuracy of this certificate is requested

.....
.....
.....
.....

(Place and date)

.....
.....
.....

Stamp

.....

(Signature)

_ does not meet the requirements as to authenticity and accuracy (see remarks appended

.....
.....
.....
.....

(Place and date)

.....
.....

.

.....

Stamp

.....

(Signature)

*Insert X in the appropriate box.

NOTES

- 1. The certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any

necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.

2. No spaces must be left between the items entered on the certificate and each item must

be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

.
APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (*name, full address, country*) EUR.1No. A 000.000

See notes overleaf before completing this form

2. Certificate used in preferential trade between

.....an

d

.....

.....(insert appropriate countries, group of countries or territories)