

APPENDIX V TO ANNEX A

Alternative rules of origin for trade within EFTA of certain manufactured tobacco products

ARTICLE 1

For the following products classified under headings:

- 24.02 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
- 24.03 Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences;

manufactured in an EFTA State and eligible for preferential treatment according to paragraph 1 of Article 4 of this Convention, the exporter may opt, as an alternative, to apply either the working or processing rule as set out in Article 3 to this Appendix or the respective working or processing rules for the product concerned as set out in Appendix II to Annex A of this Convention.

ARTICLE 2

When a rule of origin as set out in Article 3 of this Appendix is applied, Annex A to this Convention shall be applied *mutatis mutandis*, except as provided for in Article 4, 5 and 6 below.

ARTICLE 3

Alternative rules of origin applicable for products referred to in Article 1 of this Appendix.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	4
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which all the materials used are classified within a heading other than that of the product	
24.03	Other manufactured	Manufacture in which all the	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
1	2	3	4
	tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences	materials used are classified within a heading other than that of the product	

ARTICLE 4

For the purpose of implementing this Appendix, products acquiring originating status according to the provisions of Article 3 of this Appendix must undergo any working or processing in EFTA States.

ARTICLE 5

In case the rules of origin as set out in Article 3 of this Appendix are applied and where, by virtue of this Convention, originating products listed in Article 1 of this Appendix are to be treated differently from imports of such products covered by preferential Agreements concluded by the EFTA States with the European Community or any other country as referred to in Article 4 of Annex A to this Convention, the preferential treatment provided for by this Convention shall be applied to all products which are accompanied by a proof of origin referred to in Title V of Annex A to this Convention, issued or made out in an EFTA State, bearing the expression “*Application of Appendix V to Annex A*” either in box 7 “Remarks” of the movement certificate EUR.1 or as text added to the text of the invoice declaration.

ARTICLE 6

Products having acquired originating status according to the rules of origin set out in Article 3 of this Appendix are solely to be traded within the EFTA States, and may not be re-exported in the same state as an originating product to the European Community or any other country referred to in Article 4 of Annex A to this Convention, or be used as input originating materials for cumulation purposes in the manufacture of another product to be exported to the European Community or any other country as referred to in Article 4 of Annex A to this Convention.

