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SECTION 1

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Annex:

— "aquaculture" means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, protection from predators, etc.;

— "chapters" and "headings" mean the chapters and the headings of two and four digit codes, respectively, used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Annex as "the Harmonised System" or "HS";

— "classified" refers to the classification of a product or material under a particular heading;

— "competent authorities or customs authorities" refers to the following governmental bodies:

(a) with respect to Colombia, the Ministerio de Comercio, Industria y Turismo or the Dirección de Impuestos de Aduanas Nacionales, or their successors;

(b) with respect to Peru, the Ministerio de Comercio Exterior y Turismo, or its successors; and

(c) with respect to the European Union, the customs authorities of the European Union Member States.

— "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;

— "customs value" means the value as determined in accordance with the Customs Valuation Agreement;

— "ex-works price" means the price paid for the product ex works to the manufacturer in the European Union or in a signatory Andean Country 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;

— "goods" means both materials and products;

— "manufacture" means any kind of working or processing, including assembly or specific operations;

— "material" means any ingredient, raw material, component or part, etc., used in the manufacture of a product;

— "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;

— "raw material" means a basic substance in its natural, modified or semi-processed state, used as an input to a production process for subsequent modification or transformation into a finished product;

— "value of the non-originating 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 non-originating materials in the European Union or in a signatory Andean Country.
SECTION 2

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

General Requirements

1. For the purposes of implementing this Agreement, the following products shall be considered as originating in the European Union:

(a) products wholly obtained in the European Union within the meaning of Article 5; and

(b) products obtained in the European Union incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the European Union within the meaning of Article 6.

2. For the purposes of implementing this Agreement, the following products shall be considered as originating in a signatory Andean Country:

(a) products wholly obtained in that signatory Andean Country within the meaning of Article 5; and

(b) products obtained in a signatory Andean Country incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that signatory Andean Country within the meaning of Article 6.

Article 3

Cumulation of Origin

1. Materials originating in the European Union shall be considered as materials originating in a signatory Andean Country when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing in that signatory Andean Country, provided they have undergone working or processing going beyond that referred to in Article 7.

2. Materials originating in a signatory Andean Country shall be considered as materials originating in the European Union or in another signatory Andean Country when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing in the European Union or in such other signatory Andean Country, provided that they have undergone working or processing going beyond that referred to in Article 7.

3. Notwithstanding paragraphs 1 and 2, materials originating in Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Venezuela or in a Member Country of the Andean Community which is not a Party to this Agreement shall be considered as materials originating in a signatory Andean Country when further processed or incorporated into a product obtained there.

4. In order for the products referred to in paragraph 3 to acquire originating status, it shall not be necessary for the materials to have undergone sufficient working or processing, provided that:

(a) the working or processing of the materials carried out in the signatory Andean Countries went beyond the operations referred to in Article 7;

(b) the materials originated in one of the countries listed in paragraph 3, in application of rules of origin identical to those applicable if such materials were exported directly to the European Union (1); and

(c) existing arrangements in force between the signatory Andean Countries and the other countries referred to in paragraph 3 allow for adequate administrative cooperation procedures ensuring full implementation of this paragraph, as well as of Article 15 on certification and of Article 31 on verification of the originating status of the products.

5. The originating status of materials exported from a country referred to in paragraph 3 to a signatory Andean Country to be used in further working or processing shall be established by a proof of origin under which these materials could be exported directly to the European Union.

(1) In the case where one of the countries listed in paragraph 3 is not a beneficiary of a preferential regime of the European Union, the rules of this Agreement shall apply.
6. Proof of the originating status acquired under the terms of paragraph 4, of products exported to the European Union, shall be established by a movement certificate EUR.1 issued or an invoice declaration made out in the exporting country in accordance with the provisions of Section 4 (Proof of Origin). These documents shall bear the mention “cumulation with [name of country]”.

**Article 4**

**Cumulation of Origin with Other Countries**

1. At the request of a signatory Andean Country or the European Union, materials originating in a Central American (1), South American or Caribbean country (hereinafter referred to in this Article as a “non-Party”) shall be considered as materials originating, respectively, in a signatory Andean Country or in the European Union when further processed or incorporated into a product obtained there.

2. The request referred to in paragraph 1 shall be addressed to the Subcommittee on Customs, Trade Facilitation and Rules of Origin (hereinafter referred to as “the Subcommittee”) in accordance with Article 68, subparagraph 2(f) of this Agreement.

3. In order for the products referred to in paragraph 1 to acquire originating status, it shall not be necessary for the materials to have undergone sufficient working or processing, provided that:

(a) the working or processing of the materials carried out in the signatory Andean Countries or in the European Union went beyond the operations referred to in Article 7;

(b) the materials originated in a non-Party, in application of rules of origin identical to those applicable if such materials were exported directly to the signatory Andean Countries or to the European Union, respectively; and

(c) the signatory Andean Countries, the European Union and the non-Party or non-Parties concerned have an arrangement on adequate administrative cooperation procedures which will ensure full implementation of this paragraph as well as of Article 15 on certification and of Article 31 on verification of the originating status of the products.

4. The Parties shall agree, within the Subcommittee, on the materials to which this Article shall apply.

5. The cumulation established in this Article may be applied provided that:

(a) preferential trade agreements that are in conformity with Article XXIV of the GATT 1994 between the signatory Andean Countries and the non-Party concerned, and between the European Union and such non-Party, respectively, are in force;

(b) cumulation provisions equivalent to the ones provided for under this Article are contained in the agreements referred to under subparagraph (a), in order for the cumulation provisions to apply in a reciprocal manner between the signatory Andean Countries, the European Union and the non-Party or non-Parties concerned, respectively; and

(c) notices indicating the fulfilment of the necessary requirements to apply cumulation under this Article have been published in the Official Journal of the European Union (C series), and in the official publications of the signatory Andean Countries and of the non-Party or non-Parties concerned, according to their own procedures.

6. The Parties may agree within the Subcommittee on additional conditions for the application of this Article.

**Article 5**

**Wholly Obtained Products**

1. The following products shall be considered as wholly obtained in the European Union or in a signatory Andean Country:

(a) mineral products extracted from their soil, subsoil or from their seabed;

(b) vegetable products collected or harvested there;

(1) This reference includes the United States of Mexico.
(c) live animals born and raised there;
(d) products obtained from live animals raised there;
(e) (i) products obtained by hunting or fishing conducted there;
   (ii) products of aquaculture, including mariculture, where the fish, crustaceans, molluscs and other aquatic invert-
   erbrates are born or raised there;
(f) products of sea fishing and other products taken from the sea by their vessels (1);
(g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
(h) raw materials recovered from used goods collected there;
(i) waste and scrap resulting from manufacturing operations conducted there;
(j) products extracted from marine soil or subsoil outside the territory of the European Union or of a signatory Andean
   Country, provided that they have rights to work that soil or subsoil; and
(k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

2. The terms "their vessels" and "their factory ships" in subparagraphs 1(f) and 1(g) shall apply only to vessels and
   factory ships which comply with the conditions established in the Declarations attached to this Annex, which constitute
   an integral part of this Agreement.

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 Appendix 2 (hereinafter referred to as "the list") are fulfilled.

2. The conditions referred to in paragraph 1 indicate, for all products covered by this Agreement, the working or
   processing which must be carried out on non-originating materials used in manufacturing those products, 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.

3. Notwithstanding paragraphs 1 and 2, 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 percent of the ex-works price of the product; and
   (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 Harmonised System.

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

Article 7
Insufficient Working or Processing Operations (2)

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing
   to confer the status of originating product, regardless of whether 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;

(1) For the purposes of this subparagraph, products of sea fishing and other products taken from the sea by vessels of an European Union
   Member State within 200 nautical miles from the baselines of a signatory Andean Country shall be regarded as originating in that
   signatory Andean Country; while products of sea fishing and other products taken from the sea by vessels of a signatory Andean
   Country within 200 nautical miles from the baselines of a European Union Member State shall be regarded as originating in that
   European Union Member State.

(2) For the purposes of this Article, "simple" generally describes activities which need neither special skills nor machines, apparatus or
   equipment especially produced or installed for carrying out the activity. Simple mixing does not include chemical reaction. Chemical
   reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular
   bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.
(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 or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;

(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 (1) marks, labels, logos and other like distinguishing signs on products or their packaging;

(m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;

(n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(o) slaughter of animals; and

(p) a combination of two or more operations specified in subparagraphs (a) to (o).

2. All operations carried out either in the European Union or in a signatory Andean Country 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 Annex shall be that of 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; and

(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 Annex.

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

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 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 per cent of the ex-works price of the set.

(1) Printing of marks, labels, logos and such distinguishing signs on paper or plastic substrate shall not be considered as an insufficient working or processing operation within the meaning of Article 7 paragraph 1, where the resulting printed article constitutes the final product to be exported under preferences. For example: the manufacture and export of self-adhesive labels; or the manufacture and export of labelled packaging for goods, such as plastic potato chips bags. However, the fact that the operation is not considered insufficient shall not at the same time be taken to mean that such an operation automatically confers origin. For this, the specific rule in Appendix 2 for the product concerned must be fulfilled.

(2) When the products qualify as wholly obtained, the packaging shall not be taken into consideration for the purposes of determining origin.
**Article 11**

**Neutral Elements**

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

(a) energy and fuel;
(b) plant and equipment;
(c) machines and tools; or
(d) goods which do not enter and which are not intended to enter into the final composition of the product.

**SECTION 3**

**TERRITORIAL REQUIREMENTS**

**Article 12**

**Principle of Territoriality**

1. The conditions set out in Section 2 relating to the acquisition of originating status must be fulfilled without interruption in the European Union or in the signatory Andean Countries.

2. If originating goods exported from the European Union or from the signatory Andean Countries to another country that is not a Party to this Agreement return, such goods shall 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.

**Article 13**

**Direct Transport**

1. The preferential treatment provided for under this Agreement applies only to products satisfying the requirements of this Annex, which are transported directly between the European Union and the signatory Andean Countries. However, products 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 temporary warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Originating products may be transported by pipeline across territory other than that of the European Union or the signatory Andean Countries.

3. Evidence that the conditions set out in paragraphs 1 and 2 have been fulfilled shall be supplied, upon request, to the customs authorities of the importing Party by the submission of:
   (a) transportation documents, such as airway bills, bills of lading, cargo manifest, or multimodal, or combined transportation documents, that certify transport from the country of origin to the importing Party;
   (b) customs documents that authorise the trans-shipment or temporary storage; or
   (c) failing these, any substantiating documents.

**Article 14**

**Exhibitions**

1. Originating products, sent for exhibition in a country other than the European Union and the signatory Andean Countries and sold after the exhibition for importation in the European Union or in the signatory Andean Countries 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 the European Union or from the signatory Andean Countries 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 European Union or in the signatory Andean Countries;
   (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 Section 4 and submitted to the customs authorities of the importing Party 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 the goods 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.

SECTION 4

PROOF OF ORIGIN

Article 15

General Requirements

1. Products originating in the European Union shall, on importation into the signatory Andean Countries, and products originating in a signatory Andean Country shall, on importation into the European Union, benefit from this Agreement upon presentation, in accordance with the domestic law of the importing Party, of:

(a) a movement certificate EUR.1, specimen of which appears in Appendix 3; or
(b) in the cases specified in Article 20, paragraph 1, a declaration (hereinafter 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 Appendix 4.

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 25, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 16

Procedure for the Issuance of a Movement Certificate EUR.1

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

2. For the purposes of paragraph 1, the exporter or his/her authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix 3. These forms shall be completed in any of the languages listed in Article 337 of this Agreement and in accordance with the provisions of the domestic law of the exporting Party. 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 competent authorities or customs authorities of the exporting Party 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 Annex.

4. A movement certificate EUR.1 shall be issued by the competent authorities or customs authorities of a Member State of the European Union or of the signatory Andean Countries if the products concerned can be considered as products originating in the European Union or in the signatory Andean Countries and fulfill the other requirements of this Annex.
5. The competent authorities or 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 Annex. For this purpose, such authorities 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. The said authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, the competent authorities or customs authorities 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 competent authorities or customs authorities and made available to the exporter as soon as the actual exportation has been effected or ensured.

Article 17

Movement Certificate EUR.1 Issued Retrospectively

1. Notwithstanding Article 16, paragraph 7, a movement certificate EUR.1 may exceptionally be issued after the exportation of the products to which it relates if:

(a) a movement certificate 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 competent authorities or 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 shall indicate in his/her application the place and date of exportation of the products to which the movement certificate EUR.1 relates and state the reasons for his/her request.

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

4. Movement Certificates EUR.1 issued retrospectively shall be endorsed with one of the following phrases:

BG "ИЗДАДЕН ВПОСЛЕДСТВИЕ"

ES "EXPEDIDO A POSTERIOR"

CS "VYSTAVENO DODATEČNE"

DA "UDSTEDT EFTERFØLGENDE"

DE "NACHTRÄGLICH AUSGESTELL"T"

ET "TAGANTJÄRELE VALJA ANTUD"

EL "ΕΚΘΕΣΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ"

EN "ISSUED RETROSPECTIVELY"

FR "DÉLIVRÉ À POSTERIORI"

IT "RILASCIATO A POSTERIORI"

LV "IZSNIEGTS RETROSPEKTĪVI"

LT "RETROSPEKTYVUSIS IŠDAVIMAS"

HU "KIADVA VISSZAMENŐLEGES HATÁLYAL"
Article 18

Issuance 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 competent authority or customs authority which issued such certificate for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued pursuant to paragraph 1 shall be endorsed with one of the following words:

BG "ДУБЛИКАТ"

ES "DUPLICADO"

CS "DUPLIKÁT"

DA "DUPLIKAT"

DE "DUPLIKAT"

ET "DUPLIKAAT"

EL "ΑΝΤΙΓΡΑΦΟ"

EN "DUPLICATE"

FR "DUPLICATA"

IT "DUPLICATO"

LV "DUBLIKĀTS"

LT "DUBLIKATAS"

HU "MÁSODLAT"

MT "DUPLIKAT"

NL "DUPLICaat"

PL "DUPLIKAT"

PT "SEGUNDA VIA"

RO "DUPLICAT"

SK "DUPLIKÁT"

SL "DVOJNIK"

FI "KAKSOISKAPPALE"

SV "DUPLIKAT"

5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.
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 19

Issuance of Movement Certificates EUR.1 on the Basis of a Proof of Origin previously issued or Made out

When originating products are placed under the control of a customs authority in the European Union or of a signatory Andean Country, 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 European Union or the signatory Andean Countries. The replacement movement certificate(s) EUR.1 shall be issued by the competent authority or by the customs authority, in this last case, under whose control the products are placed.

Article 20

Conditions for Making Out an Invoice Declaration

1. An invoice declaration as referred to in Article 15, subparagraph 1(b), may be made out:

(a) by an approved exporter within the meaning of Article 21, or

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6 000 euro.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Annex.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the competent authorities or 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 Annex.

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 Appendix 4, using one of the linguistic versions set out in that Appendix and in accordance with the provisions of the domestic law of the exporting Party. 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 21 shall not be required to sign such declarations provided that the exporter gives the competent authorities or customs authorities of the exporting Party a written undertaking that he/she accepts full responsibility for any invoice declaration which identifies him/her as if it had been signed in manuscript by him/her.

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 Party no longer than two years after the importation of the products to which it relates.

Article 21

Approved exporter

1. The competent authorities or 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 invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the competent authorities or customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Annex.

2. The competent authorities or customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The competent authorities or customs authorities shall grant the approved exporter an authorisation number which shall appear on the invoice declaration.

4. The competent authorities or customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The competent authorities or customs authorities may withdraw the authorisation at any time. Such authorities 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 22

Validity of Proof of Origin

1. A proof of origin shall be valid for 12 months from the date a movement certificate EUR.1 is issued, or from the date an invoice declaration is made out in the exporting Party. Such proof of origin must be presented within the said period to the customs authorities of the importing Party, in accordance with its domestic law.

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 late presentation, the customs authorities of the importing Party may accept, in accordance with their domestic law, the proofs of origin where the products have been submitted before the said final date.

4. For the purposes of applying paragraphs 2 and 3, if a proof of origin is not presented at the time of importation, the importer must declare to the customs authorities of the importing Party the intention of requesting preferential tariff treatment for the products concerned.

Article 23

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 Party. The said authorities may require a translation of a proof of origin and the import declaration to be accompanied by a statement from the importer that the products meet the conditions required for benefiting from the application of this Agreement.

Article 24

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 25

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, have been declared as meeting the requirements of this Annex and there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration may be made on the customs declaration 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. The total value of the products referred to in paragraphs 1 and 2 shall not exceed:

(a) for importation into the European Union, 500 euro in the case of small packages or 1 200 euro in the case of products forming part of travellers' personal luggage:

(b) for importation into a signatory Andean Country, 2 000 US dollars in the case of small packages, or 1 000 US dollars in the case of products forming part of travellers' personal luggage.

4. For the purposes of paragraph 3, in cases where the products are invoiced in a currency other than euro or US dollars, amounts in the national currencies of the Parties equivalent to the amounts expressed in euro or US dollars shall be fixed in accordance with the current exchange rate applicable in the importing Party.
Article 26

Supporting Documents

The documents referred to in Articles 16, paragraph 3 and 20 paragraph 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 a Party and fulfil the other requirements of this Annex, 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 their accounts or internal book-keeping;

(b) documents proving the originating status of materials used, issued or made out in the European Union or in the signatory Andean Countries, where these documents are used in accordance with their respective domestic law;

(c) documents proving the working or processing of materials in the European Union or in the signatory Andean Countries, issued or made out in the European Union or in the signatory Andean Countries, where these documents are used in accordance with their respective domestic law; or

(d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in a Party in accordance with this Annex.

Article 27

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 16, paragraph 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 20, paragraph 3.

3. The competent authorities or customs authorities of the exporting Party issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 16, paragraph 2.

4. The customs authorities of the importing Party or the importer, according to domestic law of the importing Party, shall keep for at least three years the movement certificates EUR.1 and the invoice declarations presented to or by them.

Article 28

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 29

Amounts Expressed in Euro

1. For the application of the provisions of Article 20, subparagraph 1(b) and Article 25, paragraph 3 in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the European Union Member States equivalent to the amounts expressed in euro shall be fixed annually by the European Union and submitted to the signatory Andean Countries.
2. A consignment shall benefit from the provisions of Article 20 subparagraph 1(b) or Article 25 paragraph 3 having as reference the currency in which the invoice is drawn up, according to the amount fixed by the European Union.

3. The amounts to be used in any given national currency of the European Union Member States shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The European Commission shall notify the signatory Andean Countries of these amounts by 15 October and these amounts shall apply from 1 January the following year.

4. The Member States of the European Union 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 five per cent. The Member States of the European Union may retain unchanged their 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 the Subcommittee at the request of a Party. When carrying out this review, the Subcommittee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, the Subcommittee may decide to modify the amounts expressed in euro.

SECTION 5

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 30

Cooperation between Competent Authorities

1. The competent authorities or customs authorities of the European Union Member States and of the signatory Andean Countries shall provide each other, through the European Commission, with specimen impressions of stamps used for the issue of movement certificates EUR.1 and with the addresses of the competent authorities or customs authorities responsible for verifying those certificates and invoice declarations.

2. The competent authorities or customs authorities of the European Union Member States and of the signatory Andean Countries shall provide each other, through the European Commission, information about the structure of the authorisation numbers for approved exporters. The competent authorities and customs authorities shall cooperate, through their contact points, should there be a need for further consultation on these numbers.

3. Any changes to the elements referred to in paragraph 1 or 2 shall be notified by the competent authorities or the customs authorities of the Party concerned to the competent authorities or the customs authorities of the other Parties without undue delay, indicating the date when these changes come into effect.

4. In order to ensure the proper application of this Annex, the European Union and the signatory Andean Countries shall assist each other, through the competent authorities or customs authorities, 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 31

Verification of Proofs of Origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the competent authorities or 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 Annex.

2. For the purposes of implementing paragraph 1, the competent authorities or customs authorities of the importing Party shall return the movement certificate EUR.1 and the invoice, if submitted, or a copy of these documents, to the competent authorities or customs authorities of the exporting Party giving, where appropriate, the reasons for the enquiry. 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 competent authorities or customs authorities of the exporting Party. For this purpose, such authorities 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 competent authorities or 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 competent authorities or 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 a Party and fulfil the other requirements of this Annex.

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 competent authorities or customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

7. For the purposes of this Article, working communications between the competent authorities or customs authorities of the importing and the exporting Parties shall be conducted in English or in Spanish languages, or shall be accompanied by a translation in English or Spanish.

**Article 32**

**Dispute Settlement**

1. Where disputes arise in relation to the verification procedures of Article 31 which cannot be settled between the competent authority or customs authority requesting a verification and the competent authority or customs authority responsible for carrying out this verification, or where questions arise regarding the interpretation of this Annex, they shall be submitted to the Subcommittee.

2. In case a satisfactory solution is not agreed, the affected Party may resort to the dispute settlement mechanism under Title XII (Dispute Settlement) of this Agreement. In that case, the consultations carried out in the Subcommittee shall be taken into consideration for the procedure of consultations established in the dispute settlement mechanism.

3. Any case regarding a dispute between an importer and the competent authority or customs authority of the importing Party shall be settled under the legislation of that Party.

**Article 33**

**Penalties**

Penalties shall be imposed, in accordance with the respective domestic legislation of each Party, on any person who draws up, or causes a document to be drawn up, which contains incorrect information for the purpose of obtaining a preferential treatment for products.

**Article 34**

**Free zones**

1. The Parties shall take all necessary measures 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 respective territory, are not substituted by other products and do not undergo handling other than normal operations designed to prevent their deterioration.

2. Notwithstanding paragraph 1, when products originating in the European Union or in a signatory Andean Country enter into a free zone situated in their territory 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 Annex.
SECTION 6
CEUTA AND MELILLA

Article 35

Application of this Annex

1. The term "European Union" used in Article 2 does not cover Ceuta and Melilla.

2. Products originating in a signatory Andean Country, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. The signatory Andean Countries shall grant to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the European Union.

3. For the purposes of the application of paragraph 2 with respect to products originating in Ceuta and Melilla, this Annex shall apply mutatis mutandis subject to the special conditions set out in Article 36.

Article 36

Special conditions

1. Provided that they have been transported directly in accordance with the provisions of Article 13, the following shall be considered as:

(a) products originating in Ceuta and Melilla:

(i) products wholly obtained in Ceuta and Melilla; or

(ii) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in subparagraph 1(a)(i) are used, provided that:

(A) the said products have undergone sufficient working or processing within the meaning of Article 6;

or that

(B) those products are originating in a signatory Andean Country or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7;

(b) products originating in a signatory Andean Country:

(i) products wholly obtained in such signatory Andean Country; or

(ii) products obtained in that signatory Andean Country, in the manufacture of which products other than those referred to in subparagraph 1(b)(i) are used, provided that:

(A) the said products have undergone sufficient working or processing within the meaning of Article 6;

or that

(B) those products are originating in Ceuta and Melilla or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7.

2. Ceuta and Melilla shall be considered as a single territory.

3. The exporter or his/her authorised representative shall enter "Colombia" or "Peru" and "Ceuta and Melilla" in Box 2 of movement certificate EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificate EUR.1 or on invoice declarations.

4. The Spanish customs authorities shall be responsible for the application of this Annex in Ceuta and Melilla.
SECTION 7

FINAL PROVISIONS

Article 37

Modifications to this Annex

Pursuant to Article 13, subparagraph 2(g)(iii) of this Agreement, the Trade Committee may decide to modify the provisions of this Annex.

Article 38

Transitional Provisions for Products in Transit or Storage

This Agreement may apply to products which comply with the provisions of this Annex and which, on the date of entry into force of this Agreement, are either in transit or are in a Party in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within 12 months of that date, of a proof of origin made out retrospectively together with the documents showing that the goods have been transported directly in accordance with Article 13.