



Switzerland No. 4 (2019)

Trade Agreement

between the United Kingdom of Great Britain and Northern Ireland and
the Swiss Confederation

Bern, 11 February 2019

[The Agreement is not in force]

*Presented to Parliament
by the Secretary of State for Foreign and Commonwealth Affairs
by Command of Her Majesty
February 2019*



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TRADE AGREEMENT BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE SWISS CONFEDERATION

The United Kingdom of Great Britain and Northern Ireland (“the United Kingdom”) and the Swiss Confederation (“Switzerland”), together referred to as “the Parties”;

Recognising that the trade-related agreements between Switzerland and the European Union will cease to apply to the United Kingdom when it ceases to be a Member State of the European Union or at the end of any transitional period or implementation period during which the rights and obligations under those agreements continue to apply to the United Kingdom;

Desiring that the rights and obligations between them as provided for by trade-related agreements between Switzerland and the European Union should continue to apply between the Parties;

Have agreed as follows:

ARTICLE 1

Incorporation of the Switzerland-EU Trade Agreements

1. The provisions of the following agreements (“Switzerland-EU Trade Agreements”) in effect immediately before they cease to apply to the United Kingdom are incorporated into and made part of this Agreement and shall apply, *mutatis mutandis*, subject to the provisions of this Instrument:

- (a) Agreement in the form of an Exchange of Letters of 21 July 1972 between the Swiss Confederation and the European Community concerning certain agricultural and fishery products, as subsequently adapted by the further Agreements of 5 February 1981, 14 July 1986 and 18 January 1996 (“the Fisheries and Agriculture Exchanges of Letters”);
- (b) Agreement between the European Economic Community and the Swiss Confederation, done at Brussels on 22 July 1972 (“the Free Trade Agreement”)¹;
- (c) Agreement between the European Community and the Swiss Confederation on certain aspects of government procurement, done at Luxembourg on 21 June 1999 (“the Procurement Agreement”);

¹ For the avoidance of doubt, the Additional Protocol on mutual administrative assistance in customs matters is an integral part of the Free Trade Agreement.

- (d) Agreement between the European Community and the Swiss Confederation on mutual recognition in relation to conformity assessment, done at Luxembourg on 21 June 1999 (“the Mutual Recognition Agreement”);
- (e) Agreement between the European Community and the Swiss Confederation on trade in agricultural products, done at Luxembourg on 21 June 1999 (“the Agriculture Agreement”);
- (f) Agreement in the form of an Exchange of Letters between the Community and each of the EFTA countries that grants tariff preferences under the GSP (Norway and Switzerland), providing that goods originating in Norway or Switzerland shall be treated on their arrival on the customs territory of the Community as goods with content of Community origin (reciprocal agreement), done at Brussels on 14 December 2000 (“the GSP Exchange of Letters”);
- (g) Cooperation Agreement between the European Community and its Member States and the Swiss Confederation to combat fraud and any other illegal activity to the detriment of their financial interests, done at Luxembourg on 26 October 2004 (“the Anti-Fraud Agreement”); and
- (h) Agreement between the European Community and the Swiss Confederation on the simplification of inspections and formalities in respect of the carriage of goods and on customs security measures, done at Brussels on 25 June 2009 (“the Customs Security Agreement”).

2. The following provisions shall not apply, unless otherwise decided by the relevant Joint Committee pursuant to paragraph 3:

- (a) Annexes 4, 6, 9 and 11 of the Incorporated Agriculture Agreement;
- (b) Chapters 1, 11, 13 and 16 to 20 of Annex 1 of the Incorporated Mutual Recognition Agreement; and
- (c) the Incorporated Customs Security Agreement.

3. Upon entry into force of this Agreement, the Parties shall, in the relevant Joint Committee, examine the subject matter covered by the provisions referred to in paragraph 2 and assess the level of divergence or alignment between the Parties’ domestic legislation, in the areas covered by that subject matter, in light of developments in the arrangements between each of the Parties and third parties, with the aim of ensuring continuity as far as possible of the trade arrangements between the Parties. The relevant Joint Committee may decide to apply the provisions referred

to in paragraph 2, *mutatis mutandis*, with or without further modifications, or replace those provisions.

ARTICLE 2

Definitions and interpretation

1. In this Instrument:
 - (a) “*mutatis mutandis*” means with the technical changes necessary to apply the Switzerland-EU Trade Agreements as if they had been concluded between the Parties, taking into account the object and purpose of this Agreement;
 - (b) “the Incorporated Agreements” means the provisions of the Switzerland-EU Trade Agreements as incorporated into and modified by this Instrument;
 - (c) “this Instrument” means the present Articles 1 to 9 and the provisions of the Annexes modifying the Incorporated Agreements; and
 - (d) “this Agreement” means this Instrument and the Incorporated Agreements.
2. In an Incorporated Agreement, “this Agreement” means the Incorporated Agreement.

ARTICLE 3

Objective

The overriding objective of this Agreement is to preserve the existing trading relationship between the Parties under the Switzerland-EU Trade Agreements and to provide a platform for further trade liberalisation and development of the trade relations between them.

ARTICLE 4

Territorial application

The provisions of this Agreement shall apply, to the extent that and under the conditions which the Switzerland-EU Trade Agreements applied immediately before they ceased to apply to the United Kingdom, on the one hand, to the United Kingdom and the following territories for whose international relations it is responsible:

- (a) Gibraltar;
 - (b) the Channel Islands and the Isle of Man; and
 - (c) the Sovereign Base Areas of Akrotiri and Dhekelia in Cyprus;
- and, on the other hand, to Switzerland.

ARTICLE 5

Continuation of time periods

1. Unless this Instrument provides otherwise:
 - (a) if a period in the Switzerland-EU Trade Agreements has not yet ended, the remainder of that period shall be incorporated into this Agreement; and
 - (b) if a period in the Switzerland-EU Trade Agreements has ended, any resulting rights and obligations shall continue to be applied between the Parties.
2. Notwithstanding paragraph 1, a reference in the Incorporated Agreements to a period relating to a procedure or other administrative matter, such as review, committee procedure or notification, shall not be affected.

ARTICLE 6

Joint Committees

1. A Joint Committee which the Parties establish under an Incorporated Agreement shall, in particular, ensure proper operation of that Incorporated Agreement from the time the Switzerland-EU Trade Agreements cease to apply to the United Kingdom.
2. The Joint Committee which the Parties establish under the Incorporated Free Trade Agreement shall, in addition to its role pursuant to paragraph 1, ensure that this Instrument operates properly.
3. For certainty, any decision adopted by a Joint Committee established under a Switzerland-EU Trade Agreement and in effect immediately before that Switzerland-EU Trade Agreement ceases to apply to the United Kingdom shall, to the extent the decision relates to the Parties to this Agreement, be deemed to have

been adopted, mutatis mutandis, by the Joint Committee the Parties establish under the corresponding Incorporated Agreement.

ARTICLE 7

Amendments

1. The Parties may agree, in writing, to amend this Agreement. An amendment made under this Article shall enter into force on the first day of the second month following the later of the Parties' notifications that they have completed their respective internal procedures, or on such other date as the Parties may agree.
2. Notwithstanding paragraph 1, a Joint Committee established under the provisions of an Incorporated Agreement may decide to amend an Annex, Appendix, Protocol or Note to that Incorporated Agreement, subject to the relevant provisions of the Incorporated Agreement concerned.

ARTICLE 8

Review

Aiming to maintain and develop their close trade and economic relations, the Parties shall, within 24 months from the entry into force of this Agreement, conduct exploratory discussions with the aim of replacing, modernising or developing this Agreement. The Parties may consider:

- (a) developments in the relations between the Parties as well as between each Party and third parties;
- (b) developments in other international fora, in particular the WTO; and
- (c) additional areas, such as trade facilitation, trade in services, protection of intellectual property rights, labour, environment, trade remedies and dispute settlement.

ARTICLE 9

Entry into force, provisional application and termination

1. Except insofar as, and only to the extent that, they provide for a notice period before termination or denunciation, the provisions of the Switzerland-EU Trade Agreements which allow for the authentication of texts, entry into force, provisional application, duration, denunciation or termination shall not be incorporated into this Agreement.

2. This Agreement shall be approved by the Parties in accordance with their domestic procedures.

3. This Agreement shall enter into force when the Switzerland-EU Trade Agreements cease to apply to the United Kingdom, provided that the Parties have notified each other that they have completed their domestic procedures by that date. Otherwise, this Agreement shall enter into force on the first day of the second month following the later of the Parties' notifications that they have completed their domestic procedures.

4. Pending entry into force of this Agreement, the Parties shall, in accordance with their respective internal requirements and procedures, provisionally apply this Agreement when the Switzerland-EU Trade Agreements cease to apply to the United Kingdom. A Party may terminate the provisional application of this Agreement by written notice to the other Party. Such termination shall take effect on the first day of the second month following that notification. Where this Agreement is provisionally applied, the term "entry into force of this Agreement" shall be deemed to refer to the date on which such provisional application takes effect.

5. A Party may terminate this Agreement, or any Incorporated Agreement, by notification to the other Party of its intention to do so. This Agreement or the Incorporated Agreement that that Party intends to terminate shall cease to be in force twelve months after receipt of that notification, unless otherwise provided for in the Incorporated Agreement to be terminated.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

Done in duplicate at Bern on this 11th day of February 2019 in the English and German languages, each text being equally authentic. In the event of any inconsistency between the authentic texts, the English language text shall prevail.

**For the Government of the
United Kingdom of Great
Britain and Northern Ireland:**

LIAM FOX

**For the Government of the Swiss
Confederation:**

GUY PARMELIN

ANNEX 1

MODIFICATIONS TO THE FREE TRADE AGREEMENT

For the purposes of this Agreement, the Incorporated Free Trade Agreement is modified as follows:

1. In Article 33, “, Notes” shall be inserted after “Annexes”.
2. In Protocol 2 concerning certain processed agricultural products:
 - (a) In paragraph 2 of Article 1, “or grant export refunds or any refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect” shall not be incorporated.
 - (b) Paragraph 3 of Article 1 shall not be incorporated.
 - (c) Articles 2, 3, 4 and 5 shall be replaced by the following:

“ARTICLE 2

Application of price compensation measures

In order to take account of differences in the cost of the agricultural raw materials used in the manufacture of the products specified in Table I, the Agreement does not preclude the application of the price compensation measure in the form of the levying of agricultural components upon import to these products.

ARTICLE 3

Price compensation measures on imports

1. A Party may levy an agricultural component to take account of the differences in the cost of the agricultural raw materials specified in Table III.
2. The agricultural component applied by Switzerland in relation to products originating in the United Kingdom listed in Table I shall not exceed the agricultural component Switzerland applies under Protocol 2 to the Free Trade Agreement in relation to the same products originating in the European Union. For products listed in

Table IV, the customs duty levied by Switzerland on products originating in the United Kingdom shall be zero.

3. If the Swiss domestic reference price on agricultural raw materials specified in Protocol 2 to the Free Trade Agreement is lower than the United Kingdom's domestic raw material price for that agricultural raw material, the United Kingdom may apply price compensation measures on products containing that agricultural raw material as laid down in Article 2. In that instance, the United Kingdom shall notify the relevant domestic raw material price to Switzerland. The agricultural component levied by the United Kingdom in relation to products originating in Switzerland shall not exceed the agricultural component in the European Union applied under Protocol 2 to the Free Trade Agreement in relation to products originating from Switzerland.

4. Notwithstanding paragraphs 2 and 3, in cases when domestic prices of agricultural raw materials in the United Kingdom deviate significantly from the European Union domestic reference price as provided under Protocol 2 to the Free Trade Agreement, a Party may request consultations within the Joint Committee established under this Agreement on any necessary adaptations of the rules governing the levying of the agricultural component under this Protocol.

ARTICLE 4

Reference prices

Switzerland shall notify the United Kingdom of Switzerland's and the European Union's domestic reference prices for agricultural raw materials specified in Protocol 2 of the Free Trade Agreement.

ARTICLE 5

Review of prices

The Joint Committee shall, upon request by a Party, review the prices notified by the Parties under paragraph 3 of Article 3 and Article 4".

- (d) In paragraph 1 of Article 7, "the appendices to the tables" shall not be incorporated.
- (e) Table III shall be replaced by:

TABLE III

Agricultural raw materials relevant for the application of price compensation

Agricultural Raw material
Common wheat
Durum wheat
Rye
Barley
Maize
Common wheat flour
Whole-milk powder
Skimmed-milk powder
Butter
White sugar
Eggs
Fresh potatoes
Vegetable fat

(f) Table IV shall be replaced by:

TABLE IV

Swiss Import Regime

The customs duty for the products listed in the table below is zero.

Swiss tariff heading in HS 2012	Comments
1901.9099	
1904.9020	
1905.9040	
2103.2000	
ex 2103.9000	Other than mango chutney, liquid
2104.1000	
2106.9010	
2106.9024	
2106.9029	
2106.9030	
2106.9040	
2106.9099	
ex 2202.9090	Containing milk components of headings 0401 and 0402
2208.9010	
2208.9021	
2208.9022	
2208.9099	

3. Protocol 3 concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation shall be replaced by the text in the Appendix.

4. In relation to the Additional Protocol on mutual administrative assistance in customs matters, the Joint Declaration establishing a working group to assist in the management of the Additional Protocol, made by the parties to that Protocol, shall apply between the Parties to this Agreement, with the same legal effect, mutatis mutandis, subject to the provisions of this Instrument.

APPENDIX TO ANNEX 1

Protocol 3

Concerning the definition of the concept of “originating products” and methods of administrative cooperation

TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

In 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 United Kingdom or Switzerland 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 United Kingdom or Switzerland;

- (h) “value of originating materials” means the value of such materials as defined in subparagraph (g) applied mutatis mutandis;
- (i) “value added” shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries referred to in Articles 3 and 4 with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the United Kingdom or in Switzerland;
- (j) “chapters” and “headings” mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as “the Harmonised System” or “HS”;
- (k) “classified” refers to the classification of a product or material under a particular heading;
- (l) “consignment” means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) “Incorporated Annexes I to IVb” mean Annexes I to IVb of Appendix I to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin, as those Annexes are incorporated by Article 39 of this Protocol;
- (n) “territories” includes territorial waters; and
- (o) “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 purposes of this Agreement, the following products shall be considered as originating in the United Kingdom:

- (a) products wholly obtained in the United Kingdom within the meaning of Article 5; and
 - (b) products obtained in the United Kingdom incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the United Kingdom within the meaning of Article 6.
2. For the purposes of this Agreement, the following products shall be considered as originating in Switzerland:
- (a) products wholly obtained in Switzerland within the meaning of Article 5; and
 - (b) products obtained in Switzerland incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Switzerland within the meaning of Article 6.

ARTICLE 3

Cumulation in the United Kingdom

1. Without prejudice to the provisions of paragraph 1 of Article 2, products shall be considered as originating in the United Kingdom, if they are obtained there, incorporating materials originating in Switzerland (including Liechtenstein)¹, Iceland, Norway, Turkey or the European Union, provided that the working or processing carried out in the United Kingdom goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Without prejudice to the provisions of paragraph 1 of Article 2, products shall be considered as originating in the United Kingdom if they are obtained there, incorporating materials originating in any country referred to in Annex A to this Protocol, provided that the working or processing carried out in the United Kingdom goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.
3. Without prejudice to the provisions of paragraph 1 of Article 2, working or processing carried out in Iceland, Norway or the European Union, shall be considered as having been carried out in the United Kingdom when the products

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

obtained undergo subsequent working or processing in the United Kingdom that goes beyond the operations referred to in Article 7.

4. For cumulation provided in paragraphs 1 and 2, where the working or processing carried out in the United Kingdom does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the United Kingdom only where the value added there is greater than the value of the materials used that are originating in any of the other countries. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in the United Kingdom.

5. For cumulation provided in paragraph 3, where the working or processing carried out in the United Kingdom does not go beyond the operation referred to in Article 7, the product obtained shall be considered as originating in the United Kingdom only where the value added there is greater than the value added in any of the other countries.

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

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

- (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 is applicable between the countries involved in the acquisition of the originating status and the country of destination²;
- (b) materials and products have acquired originating status by the application of rules of origin identical to those in this Protocol; and

² The Parties acknowledge the aim of maintaining the existing rights and obligations between them, and that it is envisaged that the United Kingdom and European Union will enter into a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994. In light of this, unless and until that agreement is applicable, cumulation (provided for in paragraphs 1 to 6 of this Article) with respect to the European Union may nonetheless continue to be simultaneously applied for an interim period of three years, provided that the United Kingdom and the European Union have arrangements on administrative cooperation which ensure correct implementation of this Article and that a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 is applicable between Switzerland and the European Union. Not later than six months before the end of the interim period, the Parties shall consult as to whether the period should be extended. This provision may be modified, and the interim period extended, by decision of the Joint Committee. Should such modification be required, the Parties shall aim to put in place arrangements that are no less beneficial in respect of trade between them.

- (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.

8. The United Kingdom shall provide Switzerland with details of the agreements including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1 and 2.

ARTICLE 4

Cumulation in Switzerland

1. Without prejudice to the provisions of paragraph 2 of Article 2, products shall be considered as originating in Switzerland, if they are obtained there, incorporating materials originating in the United Kingdom, Iceland, Norway, Turkey or the European Union, provided that the working or processing carried out in Switzerland goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Without prejudice to the provisions of paragraph 2 of Article 2, products shall be considered as originating in Switzerland if they are obtained there, incorporating materials originating in any country referred to in Annex A to this Protocol, provided that the working or processing carried out in Switzerland goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.

3. Where the working or processing carried out in Switzerland does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Switzerland only where the value added there is greater than the value of the materials used that are originating in any of the other countries referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Switzerland.

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

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

- (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 is applicable between

the countries involved in the acquisition of the originating status and the country of destination³;

- (b) materials and products have acquired originating status by the application of rules of origin identical to those in this Protocol; and
- (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.

6. Switzerland shall provide the United Kingdom with details of the agreements including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1 and 2.

ARTICLE 5

Wholly obtained products

1. The following shall be considered as wholly obtained in the United Kingdom or Switzerland:

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Parties by their vessels;

³ The Parties acknowledge the aim of maintaining the existing rights and obligations between them, and that it is envisaged that the United Kingdom and European Union will enter into a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994. In light of this, unless and until that agreement is applicable, cumulation (provided for in paragraphs 1 to 4 of this Article) with respect to the European Union may nonetheless continue to be simultaneously applied for an interim period of three years, provided that the United Kingdom and the European Union have arrangements on administrative cooperation which ensure correct implementation of this Article and that a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 is applicable between Switzerland and the European Union. Not later than six months before the end of the interim period, the Parties shall consult as to whether the period should be extended. This provision may be modified, and the interim period extended, by decision of the Joint Committee. Should such modification be required, the Parties shall aim to put in place arrangements that are no less beneficial in respect of trade between them.

- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (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; 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:

- (a) which are registered or recorded in the United Kingdom Switzerland;
- (b) which sail under the flag of the United Kingdom or Switzerland;
- (c) which are owned to an extent of at least 50% by nationals of the United Kingdom, Switzerland or a Member State of the European Union, or by a company with its head office in one of these states, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of the United Kingdom, a Member State of the European Union or Switzerland and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those states or to public bodies or nationals of the said states;
- (d) of which the master and officers are nationals of the United Kingdom, Switzerland or a Member State of the European Union; and
- (e) of which at least 75% of the crew are nationals of the United Kingdom, Switzerland or a Member State of the European Union.

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 Incorporated Annex II are fulfilled.

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

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

- (a) their total value does not exceed 10% of the ex-works price of the product; and
- (b) any of the percentages given in Incorporated Annex II 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.

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

ARTICLE 7

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 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) mixing of sugar with any material;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) a combination of two or more operations specified in subparagraphs (a) to (n); or
- (q) slaughter of animals.

2. All operations carried out either in the United Kingdom or Switzerland 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 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 Harmonised System, each product must be taken individually when applying the provisions of this Protocol.

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

ARTICLE 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% of the ex-works price of the set.

ARTICLE 11

Neutral elements

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

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

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 12

Principle of territoriality

1. Except as provided for in Articles 3, 4 and paragraph 3, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the United Kingdom, or in Switzerland.

2. Except as provided for in Articles 3 and 4, where originating goods exported from the United Kingdom or from Switzerland to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the United Kingdom or Switzerland on materials exported from the United Kingdom or Switzerland and subsequently re-imported there, provided:

- (a) the said materials are wholly obtained in the United Kingdom or Switzerland 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 re-imported goods have been obtained by working or processing the exported materials; and
 - (ii) the total added value acquired outside the United Kingdom or Switzerland by applying the provisions of this Article does not exceed 10% of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the United Kingdom or Switzerland. But where, in Incorporated 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 United Kingdom or Switzerland by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of paragraphs 3 and 4, “total added value” means all costs arising outside the United Kingdom or Switzerland, including the value of the materials incorporated there.

6. Paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in Incorporated Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in paragraph 2 of Article 6 is applied.

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

8. Any working or processing of the kind covered by the provisions of this Article and done outside the United Kingdom or Switzerland shall be done under the outward processing arrangements, or similar arrangements.

ARTICLE 13

Direct transport

1. The preferential treatment provided for under this Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Parties or through the territories of the other countries referred to in Articles 3 and 4 with which cumulation is applicable. 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 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 a territory other than that of the Parties.

2. Consignments that are in transit in the territory of the European Union, may be split, provided they remain under the surveillance of the customs authorities in the Member State of transit.

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

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

ARTICLE 14

Exhibitions

1. Originating products sent for exhibition in a country other than those referred to in Articles 3 and 4 with which cumulation is applicable, and sold after the exhibition for importation into the United Kingdom or Switzerland, 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 United Kingdom or Switzerland 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 United Kingdom or Switzerland;
- (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 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 products have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

DRAWBACK OR EXEMPTION

ARTICLE 15

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in the United Kingdom, or in Switzerland, 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 United Kingdom or Switzerland 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 United Kingdom or Switzerland 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 paragraph 2 of Article 8, 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 this Agreement applies.

TITLE V

PROOF OF ORIGIN

ARTICLE 16

General requirements

1. Products originating in the United Kingdom shall, on importation into Switzerland and products originating in Switzerland shall, on importation into the United Kingdom, benefit from the provisions of this Agreement upon submission of one of the following proofs of origin:

- (a) a movement certificate EUR.1, a specimen of which appears in Incorporated Annex IIIa;
- (b) a movement certificate EUR-MED, a specimen of which appears in Incorporated Annex IIIb; or
- (c) in the cases specified in paragraph 1 of Article 22, a declaration, subsequently referred to as the “origin declaration” or the “origin declaration EUR-MED”, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the texts of the origin declarations appear in Incorporated Annexes IVa and IVb.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from this Agreement without it being necessary to submit any of the documents referred to in paragraph 1.

3. Notwithstanding paragraph 5 of Article 17 and paragraph 3 of Article 22 below, where cumulation involves only the United Kingdom, the European Union, EFTA States, the Faroe Islands, Turkey, the Republic of Albania, Bosnia and Herzegovina, the Republic of Macedonia, Montenegro, the Republic of Serbia, the Republic of Kosovo, the Republic of Moldova or Georgia, the proof of origin may be a movement certificate EUR.1 or an origin declaration.

ARTICLE 17

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

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

2. For the purposes of paragraph 1, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 or EUR-MED and the application form, specimens of which appear in Incorporated Annexes IIIa and IIIb. These forms shall be completed in one of the official languages of a Party in accordance with the provisions of the domestic law of the exporting Party. If the forms are completed in handwriting, 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 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting party where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

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

- (a) if the products concerned can be considered as products originating in the United Kingdom, in Switzerland or in one of the other countries referred to in paragraph 1 of Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials

originating in one of the countries referred to in paragraph 2 of Articles 3 and 4, and fulfil the other requirements of this Protocol; or

- (b) if the products concerned can be considered as products originating in one of the countries referred to in paragraph 2 of Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol, provided a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin.

5. A movement certificate EUR-MED shall be issued by the customs authorities of the United Kingdom or of Switzerland, if the products concerned can be considered as products originating in the United Kingdom, in Switzerland or in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the requirements of this Protocol and:

- (a) cumulation was applied with materials originating in one of the countries referred to in paragraph 2 of Articles 3 and 4; or
- (b) the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries referred to in paragraph 2 of Articles 3 and 4; or
- (c) the products may be re-exported from the country of destination to one of the countries referred to in paragraph 2 of Article 3 and 4.

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

- (a) if origin has been obtained by application of cumulation with one or more of the countries referred to in Articles 3 and 4:

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

- (b) if origin has been obtained without the application of cumulation with one or more of the countries referred to in Articles 3 and 4:

“NO CUMULATION APPLIED”

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

whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

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

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

ARTICLE 18

Movement certificates EUR.1 or EUR-MED issued retrospectively

1. Notwithstanding paragraph 9 of Article 17, a movement certificate EUR.1 or EUR-MED may exceptionally be issued after exportation of the products to which it relates if:

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

2. Notwithstanding paragraph 9 of Article 17, a movement certificate EUR-MED may be issued after exportation of the products to which it relates and for which a movement certificate EUR.1 was issued at the time of exportation, provided that it is demonstrated to the satisfaction of the customs authorities that the conditions referred to in paragraph 5 of Article 17 are satisfied.

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

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

5. Movement certificates EUR.1 or EUR-MED issued retrospectively by application of paragraph 1 must be endorsed with the following phrase in English:

“ISSUED RETROSPECTIVELY”

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

“ISSUED RETROSPECTIVELY (Original EUR.1 No ... [date and place of issue])”

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

ARTICLE 19

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

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

2. The duplicate issued in accordance with paragraph 1 must be endorsed with the following word in English:

“DUPLICATE”

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

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

ARTICLE 20

Issue of movement Certificates EUR.1 or EUR-MED on the basis of a proof of origin previously issued or completed

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

ARTICLE 21

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, at the written request of those concerned, may 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 Party 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 22

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

1. An origin declaration or an origin declaration EUR-MED as referred to in subparagraph 1(c) of Article 16 may be made out:
 - (a) by an approved exporter within the meaning of Article 23; or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6,000.

2. Without prejudice to paragraph 3, an origin declaration may be made out in the following cases:

- (a) if the products concerned can be considered as products originating in the United Kingdom, in Switzerland or in one of the other countries referred to in paragraph 1 of Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in paragraph 2 of Articles 3 and 4 and fulfil the other requirements of this Protocol; or
- (b) if the products concerned can be considered as products originating in one of the countries referred to in paragraphs 2 of Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin.

3. An origin declaration EUR-MED shall be made out if the products concerned can be considered as products originating in the United Kingdom, in Switzerland or in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the requirements of this Protocol and:

- (a) cumulation was applied with materials originating in one of the countries referred to in paragraph 2 of Articles 3 and 4, or
- (b) the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries referred to in paragraph 2 of Articles 3 and 4, or
- (c) the products may be re-exported from the country of destination to one of the countries referred to in paragraph 2 of Articles 3 and 4.

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

- (a) if origin has been obtained by application of cumulation with one or more of the countries referred to in Articles 3 and 4:

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

- (b) if origin has been obtained without the application of cumulation with one or more of the countries referred to in Articles 3 and 4:

“NO CUMULATION APPLIED”

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

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

7. Origin declarations and origin declarations EUR-MED shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 23 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting Party a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.

8. An origin declaration or an origin declaration EUR-MED may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing Party no longer than two years after the importation of the products to which it relates.

ARTICLE 23

Approved exporter

1. The customs authorities of the exporting Party may authorise any exporter (hereinafter referred to as “approved exporter”) who makes frequent shipments of products under this Agreement to make out origin declarations or origin declarations EUR-MED irrespective of the value of the products concerned. An exporter seeking such authorisation 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 origin declaration or the origin declaration EUR-MED.

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

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

ARTICLE 24

Validity of proof of origin

1. A proof of origin shall be valid for four months from the date of issue in the exporting Party, and must be submitted within the said period to the customs authorities of the importing Party.

2. Proofs of origin which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing Party may accept the proofs of origin where the products have been submitted before the said final date.

ARTICLE 25

Submission of proofs 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 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 26

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 27

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 28

Supporting documents

The documents referred to in paragraph 3 of Article 17 and paragraph 5 of Article 22 used for the purpose of proving that products covered by a movement certificate EUR.1, a movement certificate EUR-MED, an origin declaration or an origin declaration EUR-MED can be considered as products originating in the United Kingdom, in Switzerland or in one of the other countries referred to in Articles 3 and 4 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 United Kingdom or in Switzerland where these documents are used in accordance with domestic law;

- (c) documents proving the working or processing of materials in the United Kingdom or in Switzerland, issued or made out in the United Kingdom or in Switzerland, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1, movement certificates EUR-MED, origin declarations or origin declarations EUR-MED proving the originating status of materials used, issued or made out in the United Kingdom or Switzerland in accordance with this Protocol, or in one of the other countries referred to in Articles 3 and 4, in accordance with rules of origin which are identical to the rules in this Protocol;
- (e) appropriate evidence concerning working and processing undergone outside the United Kingdom, Switzerland or the other countries referred to in Articles 3 and 4 by application of Article 12, proving that the requirements of that Article have been satisfied.

ARTICLE 29

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall keep for at least three years the documents referred to in paragraph 3 of Article 17.
2. The exporter making out an origin declaration or an origin declaration EUR-MED shall keep for at least three years a copy of this origin declaration as well as the documents referred to in paragraph 5 of Article 22.
3. The customs authorities of the exporting Party issuing a movement certificate EUR.1 or EUR-MED shall keep for at least three years the application form referred to in paragraph 2 of Article 17.
4. The customs authorities of the importing Party shall keep for at least three years the movement certificates EUR.1, the movement certificates EUR-MED, the origin declarations and the origin declarations EUR-MED submitted to them.

ARTICLE 30

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso*

facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.

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

ARTICLE 31

Amounts expressed in euro

1. For the purposes of subparagraph 1(b) of Article 22 and paragraph 3 of Article 27, in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the countries referred to in Articles 3 and 4, 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 subparagraph 1(b) of Article 22 or paragraph 3 of Article 27 by reference to the currency in which the invoice is drawn up, according to the amount fixed by the Party concerned.

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

4. A 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%. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15% in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

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

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

ARTICLE 32

Mutual assistance

1. The customs authorities of the Parties shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and EUR-MED with the addresses of the customs authorities responsible for verifying those certificates, origin declarations and origin declarations EUR-MED.
2. In order to ensure the proper application of this Protocol, the Parties shall assist each other, through the competent customs administrations, in checking the authenticity of movement certificates EUR.1, movement certificates EUR-MED, the origin declarations and the origin declarations EUR-MED, and the correctness of the information given in these documents.

ARTICLE 33

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of paragraph 1, the customs authorities of the importing Party shall return the movement certificate EUR.1 or EUR-MED and the invoice, if it has been submitted, the origin declaration or the origin declaration EUR-MED, or a copy of these documents, to the customs authorities of the exporting Party giving, where appropriate, the reasons for the 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 customs authorities of the exporting Party. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the

results of the verification, release of the products shall be offered to the importer subject to any precautionary measures considered 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 United Kingdom, in Switzerland or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

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 34

Dispute settlement

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

2. In all cases, the settlement of disputes between the importer and the customs authorities of the importing Party shall be under the legislation of the said Party.

ARTICLE 35

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 36

Free zones

1. The Parties shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in

their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. Notwithstanding paragraph 1, when products originating in the United Kingdom or in Switzerland are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 or EUR-MED at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

FINAL PROVISIONS

ARTICLE 37

Ceuta and Melilla

The term 'European Union' used in this Protocol does not cover Ceuta and Melilla. Products originating in Ceuta and Melilla are not considered to be products originating in the European Union for the purposes of this Protocol.

ARTICLE 38

Transitional Provision for Goods in Transit or Storage

The provisions of this Agreement may be applied to goods which comply with the provisions of this Protocol and which, on the date of entry into force of this Agreement, are either in transit or are in the United Kingdom or in Switzerland in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing country, within twelve months of the said date, of a movement certificate EUR.1 or EUR-MED issued retrospectively by the customs authorities of the exporting country together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 13.

ARTICLE 39

Annexes

1. Annexes I to IVb to Appendix I to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin, are incorporated into and made part of this

Protocol as Annexes to this Protocol and shall apply, mutatis mutandis, subject to the following modifications:

- (a) In Annex I:
 - (i) all references to “Article 5 of this Appendix” shall be understood as references to “Article 6 of this Protocol”; and
 - (ii) in paragraph 3.1 of Note 3, “a Contracting Party” shall be replaced by “any of the other countries referred to in Articles 3 and 4 with which cumulation is applicable”.
 - (b) In each of Annexes IVa and IVb:
 - (i) only the English, French, German and Italian versions of the origin declaration shall be incorporated; and
 - (ii) the second sentence of footnote 2 shall not be incorporated.
2. The Annex to this Protocol is an integral part thereof.

Annex A

List referred to in paragraph 2 of Articles 3 and 4

1. The People's Democratic Republic of Algeria
2. The Arab Republic of Egypt
3. The State of Israel
4. The Hashemite Kingdom of Jordan
5. The Republic of Lebanon
6. The Kingdom of Morocco
7. The Palestine Liberation Organisation for the benefit of the Palestinian Authority of the West Bank and the Gaza Strip
8. The Syrian Arab Republic
9. The Republic of Tunisia
10. The Republic of Albania
11. Bosnia and Herzegovina
12. The Republic of Macedonia
13. Montenegro
14. The Republic of Serbia
15. The Republic of Kosovo
16. The Kingdom of Denmark in respect of the Faroe Islands
17. The Republic of Moldova
18. Georgia
19. Ukraine

Annex B

Joint declaration concerning the Principality of Andorra

1. Products originating in the Principality of Andorra falling within Chapters 25 - 97 of the Harmonised System, meeting the conditions of subparagraph 7(b) of Article 3 and subparagraph 5(b) of Article 4 of Protocol 3 to the Incorporated Free Trade Agreement, shall be accepted by the Parties as originating in the European Union within the meaning of the Incorporated Free Trade Agreement and the Incorporated Agriculture Agreement.
2. Protocol 3 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

Annex C

Joint declaration concerning the Republic of San Marino

1. Products originating in the Republic of San Marino, meeting the conditions of subparagraph 7(b) of Article 3 and subparagraph 5(b) of Article 4 of Protocol 3 to the Incorporated Free Trade Agreement, shall be accepted by the Parties as originating in the European Union within the meaning of the Incorporated Free Trade Agreement and the Incorporated Agriculture Agreement.
2. Protocol 3 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

ANNEX 2

MODIFICATIONS TO THE PROCUREMENT AGREEMENT

For the purposes of this Agreement, the Incorporated Procurement Agreement is modified as follows:

1. Paragraph 2 of the Preamble shall not be incorporated.
2. In paragraph 4 of Article 6:
 - (a) “the particular integration process of the Community and functioning of its internal market, as well as by” shall not be incorporated; and
 - (b) “the Swiss” shall be replaced by “each Party’s”.
3. The following Joint Declarations made by the parties to the Procurement Agreement shall apply between the Parties, with the same legal effect, *mutatis mutandis*, subject to the provisions of this Instrument:
 - (a) Joint Declaration on the procedures for the award of contract and on challenging procedures; and
 - (b) Joint Declaration on the monitoring authorities.
4. In the Joint Declaration on the monitoring authorities, “the Commission of the European Communities or an independent national authority of a Member State without either having sole authority to act under this Agreement” shall be understood as “a national authority for the whole of the country or a sub-central level authority for the areas for which it is responsible”.
5. The following Annex XI shall be inserted after Annex X:

“ ANNEX XI

TRANSITIONAL RULES

1. Subject to paragraph 2, until the United Kingdom has acceded to the GPA, as amended by the Protocol Amending the Agreement on Government Procurement, done at Geneva on 30 March 2012 (“the Protocol”), in its own right:
 - (a) the provisions of the GPA shall be incorporated into and made part of this Agreement, *mutatis mutandis*; and
 - (b) the rights and obligations that applied between Switzerland and the European Union under the GPA immediately before the United

Kingdom ceased to be a Member State of the European Union, shall continue to apply, *mutatis mutandis*, under this Agreement.

2. If the Protocol enters into force for Switzerland before the United Kingdom has acceded, until the United Kingdom's accession:

- (a) the provisions of the Protocol shall be incorporated into and made part of this Agreement, *mutatis mutandis*;
- (b) subject to subparagraph 2(c), the rights and obligations that would have applied between Switzerland and the European Union had the Protocol continued to apply to the United Kingdom as a Member State of the European Union, shall apply, *mutatis mutandis*, under this Agreement; and
- (c) the obligations referred to as being owed by the European Union under this paragraph are those applicable under the Protocol immediately before the United Kingdom ceased to be a Member State of the European Union.

3. For the purposes of this Annex, "*mutatis mutandis*" means with the technical changes necessary to apply the GPA or the Protocol as if they had been concluded between only the United Kingdom and Switzerland."

ANNEX 3

MODIFICATIONS TO THE MUTUAL RECOGNITION AGREEMENT

For the purposes of this Agreement, the Incorporated Mutual Recognition Agreement is modified as follows:

1. In Article 10, the following paragraph shall be inserted after paragraph 5:
 - “6. Pursuant to paragraph 5, the Committee shall assess the equivalence of technical regulations of the Parties in these sectors under the scope of the Mutual Recognition Agreement and decide whether they fall under paragraphs 1 or 2 of Article 1, or outside the scope of this Agreement. The Committee shall assess the repercussions of its decision and decide whether to include new product sectors in Annex 1.”
2. Article 12 shall be replaced by:

“ARTICLE 12

Information Exchange

1. The Parties shall exchange all relevant information regarding implementation and application of the legislative, regulatory and administrative provisions listed in Annex 1.
2. Each Party shall inform the other Party when it expects that its legislative, regulatory and administrative provisions listed in Annex 1 shall deviate from the corresponding provisions in the Mutual Recognition Agreement, as soon as possible and no later than 60 days before the deviations take effect. Deviations may occur when the legislation of a Party is no longer deemed equivalent under the legal acts mentioned above.
3. Each Party shall provide, upon request by the other Party, additional information explaining the reasons for the deviation. The other Party may forward the matter to the Committee, which will assess the repercussions on the Agreement and decide on the appropriate course of action.
4. Where the legislation of one of the Parties stipulates that a specific item of information must be made available to the competent authority by a person established in its territory, that authority may also approach the competent authority of the other Party or enter into direct contact with the manufacturer or, if appropriate, the latter's agent in the territory of the other Party, in order to obtain that information.

5. Each Party shall immediately notify the other Party of safeguard measures taken in its territory.
 6. Each Party shall notify changes to its designating authorities and competent authorities to the other Party in writing.”
3. In Chapter 12 (Motor Vehicles) of Annex 1:
- (a) Section V.1 shall not be incorporated.
 - (b) The last sentence of Section V.3 shall be replaced by:

“The recognition of a type-approval issued by a Party shall be suspended should that Party fail to adapt its legislation to all the European Union type-approval legislation in force. The recognition of type-approval for national small series motor vehicles issued by a Party may be suspended on the basis of overriding public interests, such as security or environmental concerns.”
 - (c) Section V.4.1.2 shall be replaced by:

“2. The Parties shall hold consultations as soon as possible and, in particular, with the respective approval authorities that granted the type-approval. The Committee shall be kept informed and, where necessary, shall hold appropriate consultations with the view to reaching a settlement.”
4. In Chapter 14 (Good Laboratory Practice, GLP) of Annex 1:
- (a) In Section III, Designating Authorities, the Contact Details of the GLP “Monitoring Authorities” of the European Union and of Switzerland shall be replaced by:

“For the United Kingdom: www.gov.uk/guidance/good-laboratory-practice-glp-for-safety-tests-on-chemicals

For Switzerland: <http://www.glp.admin.ch>”
 - (b) Section V.1 shall be replaced by:

“In accordance with Article 12 of this Agreement, the Parties in particular provide each other at least annually with a list of the test facilities which, in the light of the results of the inspections and study audits, conform to Good Laboratory Practice, as well as of the dates of inspection or audit and their compliance status, if this information is not provided through the OECD Working Group on Good Laboratory Practice.

In accordance with Article 6 of the Agreement, the Parties shall inform each other in a timely manner when a test facility coming under the terms of section II of this sectoral Chapter which states that it applies Good Laboratory Practice fails to conform to such practice to an extent which may jeopardise the integrity or authenticity of any such studies it conducts, if this information is not provided through the OECD Working Group on Good Laboratory Practice.

The Parties shall supply each other with any additional information on a test facility inspection or study audit in response to a reasonable request from the other Party.”

5. In Chapter 15 (Medicinal Products, GMP Inspection and Batch Certification) of Annex 1:

- (a) The paragraph following the heading “Official Batch Release” shall be replaced by:

“When an official batch release procedure applies, official batch releases carried out by an authority of the exporting Party (listed in section II) will be recognised by the other Party on the basis of Official Control Authority Batch Release network standards. Further to Article 12 of this Agreement, each Party shall inform the other Party when it expects that its product requirements shall deviate from Official Control Authority Batch Release network standards. In this case, recognition under this paragraph may be suspended and the matter will be referred to the Committee. Where there is an overriding public health concern, a Party may test a product falling under the scope of this paragraph provided that notice and justification have been given to the other party. The manufacturer shall provide the certificate of the official batch release.”

- (b) The first paragraph of Section III.7 shall be replaced by:

“The competent authorities of the Parties shall exchange information on the authorisation status of manufacturers and importers and on the outcome of the inspections, in particular by entering authorisations, GMP certificates and information on GMP non-compliance into a publically available database, or a national or international database accessible to the other Party.”

- (c) In Section III.11, the contact point for the European Union shall be replaced by:

“*For the United Kingdom:* The official GMP inspection services listed in Section II above.”

6. The Joint Declaration on the Mutual Recognition of Good Clinical Practice and Inspections, made by the parties to the Mutual Recognition Agreement, shall apply between the Parties to this Agreement, with the same legal effect, *mutatis mutandis*, subject to the provisions of this Instrument.

ANNEX 4

MODIFICATIONS TO THE AGRICULTURE AGREEMENT

For the purposes of this Agreement, the Incorporated Agriculture Agreement is modified as follows:

1. Annex 1 shall be replaced by the text in Appendix A.
2. Annex 2 shall be replaced by the text in Appendix B.
3. In Annex 7:
 - (a) Article 7 shall be revised as follows:
 - (i) In paragraph 1, “the terms ‘Sekt’ and ‘crémant’ referred to in Commission Regulation (EC) No 607/2009” shall not be incorporated.
 - (ii) In paragraph 2, “protégée” shall be replaced by “contrôlée”.
 - (iii) The following paragraph shall be inserted after paragraph 2:

“(3) Without prejudice to Article 10, Switzerland reserves the right to use the terms ‘appellation d’origine protégée’ and ‘indication géographique protégée’, including their translations and abbreviations ‘AOP’ and ‘IGP’ referred to in paragraph 1 if the Swiss legislative system concerning geographical indications for the agriculture and wine sectors is changed accordingly.”
 - (b) Paragraph 10 of Article 8 shall not be incorporated.
 - (c) In paragraph 1 of Article 24, “, or by the corresponding provisions applying to the Union authorities, as the case may be” shall not be incorporated.
 - (d) Paragraph 2 of Article 25 shall not be incorporated.
 - (e) The protected names listed in Part A of Appendix 4 that relate to parts of the European Union that are not the United Kingdom shall not be incorporated.
4. In Annex 8:
 - (a) In Article 4, the following paragraph shall be inserted after paragraph 2:

“(3) The protection of the names ‘Irish Whiskey / Uisce Beatha Eireannach / Irish Whisky’, ‘Irish Cream’ and ‘Irish Poteen / Irish Póitín’ for products originating in Northern Ireland is without prejudice to the protection of these names for products originating in the Republic of Ireland.”

- (b) The geographical indications for spirit drinks listed in Appendix 1 that relate to parts of the European Union that are not the United Kingdom and the protected names for aromatized drinks listed in Appendix 3 shall not be incorporated.
- (c) Notwithstanding subparagraph 4(b) the “Irish Whiskey / Uisce Beatha Eireannach / Irish Whisky”, “Irish Cream” and “Irish Poteen / Irish Póitín” geographical indications, which cover spirit drinks produced in the Republic of Ireland and Northern Ireland, shall be incorporated.

5. In Annex 12:

- (a) In paragraph 1 of Article 2, “uniform” shall not be incorporated.
- (b) Article 8 shall be replaced by:

“ Article 8

Homonymous names

(1) If GIs listed in Appendix I are homonymous, protection shall be granted to each of them provided that they are used in good faith and that, in practical conditions of use fixed by the Parties within the framework of the Committee, the fair and equitable treatment of the producers concerned is ensured and consumers are not misled.

(2) If a GI listed in Appendix I is homonymous with a GI for a third country, Article 23(3) of the Agreement on Trade-related Aspects of Intellectual Property Rights set out in Annex 1C to the Agreement establishing the World Trade Organisation shall apply *mutatis mutandis*.”

- (c) Geographical indications listed in Appendix I of Annex 12 that relate to parts of the European Union that are not the United Kingdom shall not be incorporated.

6. The following Declarations and Joint Declarations made by the parties to the Agriculture Agreement shall apply between the Parties, with the same legal effect, *mutatis mutandis*, subject to the provisions of this Instrument:

- (a) Joint Declaration on the tariff classification of powdered vegetables and powdered fruits;
- (b) Joint Declaration on Switzerland's method of administering its tariff quotas for meat;
- (c) Joint Declaration on coupage of wine-sector products originating in the Community and marketed in Swiss Territory;
- (d) Declaration by the European Community on cheese fondues; and
- (e) Declaration of the Community on the procedures of Switzerland for the management of its tariff quotas (Erklärung der Gemeinschaft zu den Verfahren der Schweiz zur Verwaltung ihrer Zollkontingente).

APPENDIX A TO ANNEX 4

ANNEX 1

CONCESSIONS GRANTED BY SWITZERLAND

The tariff concessions set out below are granted by Switzerland for the following products originating in the United Kingdom and are, where applicable, subject to an annual quantity:

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
0101 90 95	Live horses (excl. pure-bred horses for breeding and horses for slaughter) (in number of head)	0	5 head
0204 50 10	Goat meat, fresh, chilled or frozen	40	5
0207 14 81	Breasts of fowls of domestic species, frozen	15	113
0207 14 91	Cuts and edible offal of fowls of domestic species, including livers (excluding breasts), frozen	15	64
0207 27 81	Breasts of turkeys of domestic species, frozen	15	43
0207 27 91	Cuts and edible offal of turkeys of domestic species, including livers (excluding breasts), frozen	15	32
0207 33 11	Ducks of domestic species, not cut in pieces, frozen	15	38
0207 36 91	Cuts and edible offal of ducks, geese or guinea fowls of domestic species, frozen (excluding fatty livers)	15	5

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
0208 10 00	Meat and edible offal of rabbits or hares, fresh, chilled or frozen	11	91
0208 90 10	Meat and edible offal of game, fresh, chilled or frozen (other than of hares or wild boar)	0	5
ex 0210 11 91	Hams and cuts thereof, with bone in, of swine (other than wild boar), salted or in brine, dried or smoked	free	54
ex 0210 19 91	Hams and cuts thereof, boneless, of swine (other than wild boar), salted or in brine, dried or smoked	free	
0210 20 10	Dried meat of bovine animals	free	11
ex 0407 00 10	Edible birds' eggs, in shell, fresh, preserved or cooked	47	8
ex 0409 00 00	Natural acacia honey	8	11
ex 0409 00 00	Natural honey, other (excluding acacia)	26	3
0602 10 00	Unrooted cuttings and slips	free	unlimited
	Plants in the form of pomaceous fruit rootstock (of seedling origin or produced by vegetative propagation):	free	⁽¹⁾

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
0602 20 11	— grafted, bare rooted		
0602 20 19	— grafted, with root ball		
0602 20 21	— not grafted, bare rooted		
0602 20 29	— not grafted, with root ball		
0602 20 31	Plants in the form of stone fruit rootstock (of seedling origin or produced by vegetative propagation): — grafted, bare rooted	free	(1)
0602 20 39	— grafted, with root ball		
0602 20 41	— not grafted, bare rooted		
0602 20 49	— not grafted, with root ball		
	Plants other than in the form of pomaceous or stone fruit by vegetative propagation), of kinds which bear edible fruit:	free	unlimited

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
0602 20 51	— bare rooted		
0602 20 59	— other than bare rooted		
	Trees, shrubs and bushes, of kinds which bear edible fruit, bare rooted:	free	(1)
0602 20 71	— of kinds which bear pomaceous fruit		
0602 20 72	— of kinds which bear stone fruit		
0602 20 79	— other than of kinds which bear pomaceous or stone fruit	free	unlimited
	Trees, shrubs and bushes, of kinds which bear edible fruit, with root ball:	free	(1)
0602 20 81	— of kinds which bear pomaceous fruit		
0602 20 82	— of kinds which bear stone fruit		
0602 20 89	— other than of kinds which bear pomaceous or stone fruit	free	unlimited
0602 30 00	Rhododendrons and azaleas, grafted or not	free	unlimited

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
0602 40 10	Roses, grafted or not: — wild roses and wild rose stems	free	unlimited
0602 40 91	other than wild roses or wild rose stems: — bare rooted		
0602 40 99	— other than bare rooted, with root ball		
0602 90 11	Plants (of seedling origin or produced by vegetative propagation), of useful species; mushroom spawn: — seedling vegetables and turf rolls	free	unlimited
0602 90 12	— mushroom spawn		
0602 90 19	— other than seedling vegetables, turf rolls or mushroom spawn		
	Other live plants (including their roots):	free	unlimited

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
0602 90 91	— bare rooted		
0602 90 99	— other than bare rooted, with root ball		
0603 11 10	Cut roses of a kind suitable for bouquets or for ornamental purposes, fresh, from 1 May to 25 October	free	54
0603 12 10	Cut carnations of a kind suitable for bouquets or for ornamental purposes, fresh, from 1 May to 25 October		
0603 13 10	Cut orchids of a kind suitable for bouquets or for ornamental purposes, fresh, from 1 May to 25 October		
0603 14 10	Cut chrysanthemums of a kind suitable for bouquets or for ornamental purposes, fresh, from 1 May to 25 October		
0603 19 11	Cut flowers and flower buds (other than carnations, roses, orchids or chrysanthemums) of a kind suitable for bouquets or for ornamental purposes, fresh, from 1 May to 25 October: — woody		
0603 19 19	— other than woody		
0603 12 30	Cut carnations of a kind suitable for bouquets or for ornamental purposes, fresh from 26 October to 30 April	free	unlimited

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
0603 13 30	Cut orchids of a kind suitable for bouquets or for ornamental purposes, fresh from 26 October to 30 April		
0603 14 30	Cut chrysanthemums of a kind suitable for bouquets or for ornamental purposes, fresh from 26 October to 30 April		
0603 19 30	Cut tulips of a kind suitable for bouquets or for ornamental purposes, fresh, from 26 October to 30 April		
0603 19 31	Other cut flowers and flower buds, of a kind suitable for bouquets or for ornamental purposes, fresh, from 26 October to 30 April: — woody	free	unlimited
0603 19 39	— other than woody		

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
0702 00 10	Tomatoes, fresh or chilled: — cherry tomatoes: — from 21 October to 30 April	free	537
0702 00 20	— Peretti tomatoes (elongated): — from 21 October to 30 April		
0702 00 30	— other tomatoes, of a diameter of 80 mm or more (beef tomatoes): — from 21 October to 30 April		
0702 00 90	— other: — from 21 October to 30 April		

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
0705 11 11	Iceberg lettuce, without outer leaf: — from 1 January to the end of February	free	107
0705 21 10	Witloof chicory, fresh or chilled: — from 21 May to 30 September	free	107
0707 00 10	Cucumbers for salad, 21 October to 14 April	5	11
0707 00 30	Pickling cucumbers, > 6 cm but ≤ 12 cm in length, fresh or chilled, from 21 October to 14 April	5	5
0707 00 31	Pickling cucumbers, > 6 cm but ≤ 12 cm in length, fresh or chilled, from 15 April to 20 October	5	113
0707 00 50	Gherkins, fresh or chilled	3,5	43
0709 30 10	Aubergines (eggplants), fresh or chilled: — from 16 October to 31 May	free	54

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
0709 51 00 0709 59 00	Mushrooms, fresh or chilled, of the genus <i>Agaricus</i> or other, with the exception of truffles	free	unlimited
0709 60 11	Sweet peppers, fresh or chilled: from 1 November to 31 March	2,5	unlimited
0709 60 12	Sweet peppers, fresh or chilled, 1 April to 31 October	5	70
0709 90 50	Courgettes (including courgette flowers), fresh or chilled: — from 31 October to 19 April	Free	107
ex 0710 80 90	Mushrooms (uncooked or cooked by steaming or boiling in water), frozen	Free	unlimited
0711 90 90	Vegetables and mixtures of vegetables, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	0	8
0712 20 00	Onions, dried, whole, cut, sliced, broken or in powder, but not further prepared	0	5
0713 10 11	Peas (<i>Pisum sativum</i>), dried, shelled, whole, unprocessed, for use as animal feed	Rebate of 0,954 on the duty applied	54

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
0713 10 19	Peas (<i>Pisum sativum</i>), dried, shelled, whole, unprocessed (excluding those for use as animal feed, for technical purposes or for brewing)	0	54
0802 21 90	Hazelnuts or filberts (<i>Corylus</i> spp.), fresh or dried: — in shell, other than for use as animal feed or for oil extraction	Free	unlimited
0802 22 90	— shelled, other than for use as animal feed or for oil extraction		
0802 32 90	Nuts	free	5
ex 0802 90 90	Pine nuts, fresh or dried	free	unlimited
0805 10 00	Oranges, fresh or dried	free	unlimited
0805 20 00	Mandarins (including tangerines and satsumas); wilkings and similar citrus hybrids, fresh or dried	free	unlimited
0807 11 00	Watermelons, fresh	free	unlimited
0807 19 00	Melons, fresh, other than watermelons	free	unlimited

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
0809 10 11	Apricots, fresh, in open packings: — from 1 September to 30 June	free	113
0809 10 91	in other packings: — from 1 September to 30 June		
0809 40 13	Fresh plums, in open packings, from 1 July to 30 September	0	32
0810 10 10	Strawberries, fresh, from 1 September to 14 May	free	537
0810 10 11	Strawberries, fresh, from 15 May to 31 August	0	11
0810 20 11	Raspberries, fresh, from 1 June to 14 September	0	13
0810 50 00	Kiwi fruit, fresh	free	unlimited
ex 0811 10 00	Strawberries, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter, not put up in packings for retail sale, intended for industrial use	10	54

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
ex 0811 20 90	Raspberries, blackberries, mulberries, loganberries and black, white or red currants, gooseberries, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter, not put up in packings for retail sale, intended for industrial use	10	64
0811 90 10	Bilberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	0	11
0811 90 90	Edible fruit, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter (excluding strawberries, raspberries, blackberries, mulberries, loganberries and black, white or red currants, gooseberries, bilberries and tropical fruit)	0	54
0904 20 90	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground, processed	0	8
0910 20 00	Saffron	free	unlimited
1001 90 60	Wheat and meslin (except durum wheat), for use as animal feed	Rebate of 0,6 on the duty applied	2685
1005 90 30	Maize (corn) for use as animal feed	Rebate of 0,5 on the duty applied	698

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
	Virgin olive oil, other than for use as animal feed:		
1509 10 91	— in glass containers holding 2 litres or less	60,60 ⁽²⁾	unlimited
1509 10 99	— in glass containers holding more than 2 litres or in other containers	86,70 ⁽²⁾	unlimited
	Olive oil and its fractions, whether or not refined, but not chemically modified, other than for use as animal feed:		
1509 90 91	— in glass containers holding 2 litres or less	60,60 ⁽²⁾	unlimited
1509 90 99	in glass containers holding more than 2 litres or in other containers	86,70 ⁽²⁾	unlimited
ex 0210 19 91	Hams, in brine, boneless, enclosed in a bladder or in an artificial gut	free	199
ex 0210 19 91	Piece of boneless chop, in brine and smoked		
1601 00 11 1601 00 21	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products of animals of headings 0101 to 0104, excluding wild boars		
ex 0210 19 91 ex 1602 49 10	Pork neck, dried in air, seasoned or not, whole, in pieces or thinly sliced		

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
2002 10 10	Tomatoes, whole or in pieces, prepared or preserved other than by vinegar or acetic acid: — in containers holding 5 kg or less	2,50	unlimited
2002 10 20	in containers holding 5 kg or less	4,50	unlimited
	Tomatoes, prepared or preserved other than by vinegar or acetic acid, other than whole or in pieces:	free	unlimited
2002 90 10	— in containers holding more than 5 kg		
2002 90 21	Tomato pulp, puree and concentrate, in hermetically sealed containers, with a dry matter content of 25 % or more by weight, consisting of tomatoes and water and possibly salt or other seasoning, in containers holding 5 kg or less	free	unlimited
2002 90 29	Tomatoes, prepared or preserved other than by vinegar or acetic acid, other than whole or in pieces, and other than tomato pulp, puree or concentrate: — in containers holding 5 kg or less	free	unlimited
2003 10 00	Mushrooms of the genus <i>Agaricus</i> , prepared or preserved other than by vinegar or acetic acid	0	91

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
ex 2004 90 18	Artichokes, prepared or preserved other than by vinegar or acetic acid, frozen, other than products of heading No 2006: — in containers holding more than 5 kg	17,5	unlimited
ex 2004 90 49	— in containers holding 5 kg or less	24,5	unlimited
2005 60 10	Asparagus, prepared or preserved other than by vinegar or acetic acid, not frozen, other than products of heading No 2006: — in containers holding more than 5 kg	free	unlimited
2005 60 90	— in containers holding 5 kg or less		
2005 70 10	Olives, prepared or preserved other than by vinegar or acetic acid, not frozen, other than products of heading No 2006: — in containers holding more than 5 kg	free	unlimited
2005 70 90	— in containers holding 5 kg or less		
	Capers and artichokes, prepared or preserved other than by vinegar or acetic acid, not frozen, other than products of heading No 2006:		

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
ex 2005 99 11	— in containers holding more than 5 kg	17,5	unlimited
ex 2005 99 41	— in containers holding 5 kg or less	24,5	unlimited
2008 30 90	Citrus fruit, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	free	unlimited
2008 50 10	Apricot pulp, otherwise prepared or preserved, not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	10	unlimited
2008 50 90	Apricots, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	15	unlimited
2008 70 10	Peach pulp, otherwise prepared or preserved, not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	free	unlimited
2008 70 90	Peaches, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	free	unlimited

Swiss tariff heading	Description	Customs duty applicable (CHF/100 kg gross weight)	Annual quantity (tonnes net weight)
ex 2009 39 19	Juice of any other single citrus fruit other than orange, grapefruit or pomelo, unfermented, not containing added spirit: — not containing added sugar or other sweetening matter, concentrated	6	unlimited
ex 2009 39 20	containing added sugar or other sweetening matter, concentrated	14	unlimited
2204 21 50	Dessert wines, specialities and mistelles in containers: holding 2 litres or less ⁽³⁾	8,5	unlimited
2204 29 50	holding more than 2 litres ⁽³⁾	8,5	unlimited
2309 1021 2309 1029	Dog and cat food in airtight containers	free	322

⁽¹⁾ Subject to an overall annual quota of 3222 plants.

⁽²⁾ Including the contribution to the guarantee fund for compulsory storage.

⁽³⁾ Covers only products specified in Annex 7 to the Agreement.

APPENDIX B TO ANNEX 4

ANNEX 2

CONCESSIONS GRANTED BY THE UNITED KINGDOM

The tariff concessions set out below are granted by the United Kingdom for the following products originating in Switzerland and are, where applicable, subject to an annual quantity:

CN code	Description	Customs duty applicable (EUR/100 kg net weight)	Annual quantity (tonnes net weight)
0102 90 41 0102 90 49 0102 90 51 0102 90 59 0102 90 61 0102 90 69 0102 90 71 0102 90 79	Live bovine animals of a live weight exceeding 160 kg	0	247 head
ex 0210 20 90	Meat of bovine animals, boneless, dried	free	64
ex 0401 30	Cream, of a fat content, by weight, exceeding 6 %	free	107
0403 10	Yogurt		

CN code	Description	Customs duty applicable (EUR/100 kg net weight)	Annual quantity (tonnes net weight)
0402 29 11 ex 0404 90 83	Special milk, for infants, in hermetically sealed containers of a net content not exceeding 500 g, of a fat content by weight exceeding 10 % ⁽¹⁾	43,8	unlimited
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn	free	unlimited
0603 11 00 0603 12 00 0603 13 00 0603 14 00 0603 19	Cut flowers and flower buds, of a kind suitable for bouquets or for ornamental purposes, fresh	free	unlimited
0701 10 00	Seed potatoes, fresh or chilled	free	215
0702 00 00	Tomatoes, fresh or chilled:	free ⁽²⁾	54
0703 10 190703 90 00	Onions other than sets, leeks and other alliaceous vegetables, fresh or chilled	free	269

CN code	Description	Customs duty applicable (EUR/100 kg net weight)	Annual quantity (tonnes net weight)
0704 10 00 0704 90	Cabbages, cauliflowers, kohlrabi, kale and other similar edible brassicas with the exception of Brussels sprouts, fresh or chilled	free	295
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled	free	161
0706 10 00	Carrots and turnips, fresh or chilled	free	269
0706 90 10 0706 90 90	Salad beetroot, salsify, celeriac, radishes and similar edible roots, with the exception of horseradish (<i>Cochlearia armoracia</i>), fresh or chilled	free	161
0707 00 05	Cucumbers, fresh or chilled	free ⁽²⁾	54
0708 20 00	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), fresh or chilled	free	54

CN code	Description	Customs duty applicable (EUR/100 kg net weight)	Annual quantity (tonnes net weight)
0709 30 00	Aubergines (eggplants), fresh or chilled	free	27
0709 40 00	Celery other than celeriac, fresh or chilled	free	27
0709 51 00 0709 59	Mushrooms and truffles, fresh or chilled	free	unlimited
0709 70 00	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled	free	54
0709 90 10	Salad vegetables, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled	free	54
0709 90 20	Chard (or white beet) and cardoons	free	16

CN code	Description	Customs duty applicable (EUR/100 kg net weight)	Annual quantity (tonnes net weight)
0709 90 50	Fennel, fresh or chilled	free	54
0709 90 70	Courgettes, fresh or chilled	free (2)	54
0709 90 90	Other vegetables, fresh or chilled	free	54
0710 80 61 0710 80 69	Mushrooms (uncooked or cooked by steaming or boiling in water), frozen	free	unlimited
0712 90	Dried vegetables, whole, cut, sliced, broken or in powder, whether or not obtained from cooked vegetables, but not further prepared, with the exception of onions, mushrooms and truffles	free	unlimited
ex 0808 10 80	Apples, other than cider apples, fresh	free ⁽²⁾	161

CN code	Description	Customs duty applicable (EUR/100 kg net weight)	Annual quantity (tonnes net weight)
0808 20	Pears and quinces, fresh	free ⁽²⁾	161
0809 10 00	Apricots, fresh	free ⁽²⁾	27
0809 20 95	Cherries, other than sour cherries (<i>Prunus cerasus</i>), fresh	free ⁽³⁾	81
0809 40	Plums and sloes, fresh	free ⁽²⁾	54
0810 10 00	Strawberries	free	11
0810 20 10	Raspberries, fresh	free	5

CN code	Description	Customs duty applicable (EUR/100 kg net weight)	Annual quantity (tonnes net weight)
0810 20 90	Blackberries, mulberries and loganberries, fresh	free	5
1106 30 10	Flour, meal and powder of bananas	free	.27
1106 30 90	Flour, meal and powder of other fruits of Chapter 8	free	unlimited
ex 0210 19 50	Hams, in brine, boneless, enclosed in a bladder or in an artificial gut	free	102
ex 0210 19 81	Piece of boneless chop smoked		
ex 1601 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products of animals of headings 0101 to 0104, excluding wild boars		

CN code	Description	Customs duty applicable (EUR/100 kg net weight)	Annual quantity (tonnes net weight)
ex 0210 19 81 ex 1602 49 19	Pork neck, dried in air, seasoned or not, whole, in pieces or thinly sliced		
ex 2002 90 91 ex 2002 90 99	Powdered tomatoes, whether or not containing added sugar, other sweetening matter or starch ⁽³⁾	free	unlimited
2003 90 00	Mushrooms, other of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid	free	unlimited
0710 10 00	Potatoes, uncooked or cooked by steaming or boiling in water, frozen	free	161
2004 10 10 2004 10 99	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006, with the exception of flour, meal or flakes		
2005 20 80	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006, with the exception of flour, meal or flakes and preparations that are thinly sliced, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption		

CN code	Description	Customs duty applicable (EUR/100 kg net weight)	Annual quantity (tonnes net weight)
ex 2005 91 00 ex 2005 99	Powdered preparations of vegetables and mixtures of vegetables, whether or not containing added sugar, other sweetening matter or starch ⁽³⁾	free	unlimited
ex 2008 30	Flaked or powdered citrus fruit, whether or not containing added sugar, other sweetening matter or starch ⁽³⁾	free	unlimited
ex 2008 40	Flaked or powdered pears, whether or not containing added sugar, other sweetening matter or starch ⁽³⁾	free	unlimited
ex 2008 50	Flaked or powdered apricots, whether or not containing added sugar, other sweetening matter or starch ⁽³⁾	free	unlimited
2008 60	Cherries, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	free	27
ex 0811 90 19 ex 0811 90 39	Cherries, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter		

CN code	Description	Customs duty applicable (EUR/100 kg net weight)	Annual quantity (tonnes net weight)
0811 90 80	Cherries, other than sour cherries (<i>Prunus cerasus</i>), uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter		
ex 2008 70	Flaked or powdered peaches, whether or not containing added sugar, other sweetening matter or starch ⁽³⁾	free	unlimited
ex 2008 80	Flaked or powdered strawberries, whether or not containing added sugar, other sweetening matter or starch ⁽³⁾	free	unlimited
ex 2008 99	Other flaked or powdered fruits, whether or not containing added sugar, other sweetening matter or starch ⁽³⁾	free	unlimited
ex 2009 19	Powdered orange juice, whether or not containing added sugar or other sweetening matter	free	unlimited
ex 2009 21 00 ex 2009 29	Powdered grapefruit juice, whether or not containing added sugar or other sweetening matter	free	unlimited

CN code	Description	Customs duty applicable (EUR/100 kg net weight)	Annual quantity (tonnes net weight)
ex 2009 31 ex 2009 39	Powdered juices of any other citrus fruits, whether or not containing added sugar or other sweetening matter	free	unlimited
ex 2009 41 ex 2009 49	Powdered pineapple juice, whether or not containing added sugar or other sweetening matter	free	unlimited
ex 2009 71 ex 2009 79	Powdered apple juice, whether or not containing added sugar or other sweetening matter	free	unlimited
ex 2009 80	Powdered juice of any other single fruit or vegetable, whether or not containing added sugar or other sweetening matter	free	unlimited

- (1) For the products of this subheading, 'special milk for infants' means products that are free of pathogenic and toxicogenic germs and which contain less than 10 000 revivifiable aerobic bacteria and less than two coliform bacteria per gram.
- (2) Where relevant, a specific duty and not the minimum duty should apply.
- (3) See Joint Declaration on the tariff classification of powdered vegetables and powdered fruit.

ANNEX 5

MODIFICATIONS TO THE GSP EXCHANGE OF LETTERS

For the purposes of this Agreement, the Incorporated GSP Exchange of Letters is modified as follows:

1. In paragraph 1, “provisions for applying cumulation to materials which originate, in terms of the GSP-rules, in the European Community, Switzerland or Norway” shall be replaced by “provisions for applying cumulation to materials which originate, in terms of the GSP-rules, in the United Kingdom, the European Union, Switzerland or Norway”.

2. Paragraph 2 shall be replaced by:

“2. The United Kingdom and Switzerland recognise that materials, originating in the United Kingdom, in the European Union, in Switzerland or in Norway (in terms of the GSP-rules), which, in a GSP-beneficiary country, have been processed and incorporated into a product originating in a GSP-beneficiary country, shall be considered as originating in that beneficiary country.

The customs authorities of the United Kingdom or Switzerland shall provide each other with any appropriate administrative assistance, particularly for the purposes of subsequent verification of the movement certificate EUR.1 corresponding to the materials referred to in the first subparagraph. The provisions concerning administrative cooperation laid down in Protocol 3 to the incorporated Free Trade Agreement are to be applied *mutatis mutandis*.

The provisions of this paragraph shall not apply to products of Chapters 1 to 24 of the Harmonised System.”

ANNEX 6

MODIFICATIONS TO THE ANTI-FRAUD AGREEMENT

For the purposes of this Agreement, the Incorporated Anti-Fraud Agreement is modified as follows:

1. In paragraph 3 of Article 39, “but no less than once every year” shall not be incorporated.
2. In Article 46, “at least six months after it was signed” shall be replaced by “after the entry into force of this Agreement and illegal activities already covered by the Anti-Fraud Agreement”.
3. Article 47 shall not be incorporated.
4. The following Joint Declaration and Agreed Minute made by the parties to the Anti-Fraud Agreement shall apply between the Parties, with the same legal effect, *mutatis mutandis*, subject to the provisions of this Instrument:
 - (a) Joint Declaration on money laundering; and
 - (b) Agreed Minute of the negotiations on the cooperation agreement between the European Community and its member states, of the one part, and the Swiss Confederation, of the other part, to combat fraud and any other illegal activity to the detriment of their financial interests (“the Agreed Minute”).
5. *Ad Article 25(2)* and *Ad Article 43* of the Agreed Minute shall not apply.

JOINT DECLARATION CONCERNING A TRILATERAL APPROACH TO RULES OF ORIGIN

Further to Protocol 3 of the Incorporated Free Trade Agreement, as set out in the Appendix to Annex 1 to the Trade Agreement between the United Kingdom and Switzerland signed today, the United Kingdom and Switzerland have adopted the following declaration:

Joint declaration concerning a trilateral approach to rules of origin

1. In advance of trade negotiations between the European Union and the United Kingdom, the Governments of the Parties to the Trade Agreement between the United Kingdom and Switzerland recognise that a trilateral approach to rules of origin, involving the European Union, is the preferred outcome in trading arrangements between the Parties and the European Union. This approach would replicate coverage of existing trade flows, and allow for continued recognition of originating content from either of the Parties and from the European Union in exports to each other, as per the intention of the Switzerland-EU Trade Agreements.

2. In this regard, the Governments of the Parties understand that any bilateral arrangement between the Parties represents a first step towards this outcome. In the event of an agreement between the United Kingdom and the European Union, the Governments of the Parties approve taking the necessary steps, as a matter of urgency, to update Protocol 3 of the Incorporated Free Trade Agreement to reflect a trilateral approach to Rules of Origin involving the European Union.

3. The Governments of the Parties further approve taking the necessary steps, as a matter of urgency, to update Protocol 3 of the Free Trade Agreement to reflect the results of the revision process of the Regional Convention on pan-Euro-Mediterranean Preferential Rules of Origin, where they are agreed between the parties to that Convention.

4. In respect of paragraphs 1 and 3, the necessary steps will be taken in accordance with the procedures of the Joint Committee contained in Protocol 3 of the Incorporated Free Trade Agreement.

5. This Joint Declaration will come into effect on signature and will continue in operation until terminated by either Government.

The foregoing record represents the understandings reached between the Government of the United Kingdom of Great Britain and Northern Ireland and the Swiss Federal Council upon the matters referred to therein.

Signed in duplicate at Bern on this 11th day of February 2019 in the English and German languages, both texts being equally valid. In the event of any inconsistencies between the texts, the English language text shall prevail.

**For the Government of the United
Kingdom of Great Britain and
Northern Ireland**

LIAM FOX

For the Swiss Federal Council

GUY PARMELIN

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