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CP 188



Treaty Series No. 64 (2024)

Agreement

establishing an Association between the United Kingdom of Great Britain and
Northern Ireland and the Republic of Tunisia

London, 4 October 2019

[The Agreement entered into force 31 December 2020]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of His Majesty
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**AGREEMENT ESTABLISHING AN ASSOCIATION BETWEEN THE
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
AND THE REPUBLIC OF TUNISIA**

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (“the United Kingdom”) and THE REPUBLIC OF TUNISIA (“Tunisia”) (hereinafter referred to as “the Parties”),

RECOGNISING that the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Tunisia, of the other part, done at Brussels on 17 July 1995 (“the EU-Tunisia Association Agreement”) and the Protocol between the European Union and the Republic of Tunisia establishing a Dispute Settlement Mechanism applicable to disputes under the trade provisions of the EU-Tunisia Association Agreement, done at Brussels on 9 December 2009 (“the EU-Tunisia Dispute Settlement Mechanism Protocol”) 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 arrangement during which the rights and obligations under those agreements continue to apply to the United Kingdom;

DESIRING that the rights and obligations between the Parties as provided for by the EU-Tunisia Association Agreement and the EU-Tunisia Dispute Settlement Mechanism Protocol should continue;

TAKING ACCOUNT of the Protocol establishing a Forum for Political, Economic and Cultural Dialogue between the Ministry of Foreign Affairs of the Republic of Tunisia and the Foreign and Commonwealth Office of the United Kingdom of Great Britain and Northern Ireland, done at Tunis on 25 February 2009 (“the Tunisia-United Kingdom Bilateral Forum Protocol”);

HAVE AGREED AS FOLLOWS:

ARTICLE 1

Objectives

1. The overriding objective of this Agreement is to preserve the links between the Parties established by the association created in Article 1 of the EU-Tunisia Association Agreement.
2. In particular, the Parties agree to preserve the preferential conditions relating to trade between the Parties which resulted from the EU-Tunisia Association Agreement and to provide a platform for further trade liberalisation between the Parties.
3. For the avoidance of doubt, it is confirmed that the Parties establish an association as well as a free trade area in goods and associated rules in accordance

with this Agreement and affirm the objectives in Article 1 of the EU-Tunisia Association Agreement and Article 1 of the EU-Tunisia Dispute Settlement Mechanism Protocol.

ARTICLE 2

Definitions and Interpretation

1. Throughout this Instrument:
 - (a) the “EU-Tunisia Agreements” means the Agreements defined in Article 3;
 - (b) the “Incorporated Agreements” means the provisions of the EU-Tunisia Agreements as incorporated into this Agreement (and related expressions are to be read accordingly);
 - (c) “*mutatis mutandis*” means with the technical changes necessary to apply the EU-Tunisia Agreements as if they had been concluded between the United Kingdom and Tunisia, taking into account the object and purpose of this Agreement.
2. Throughout the Incorporated Agreements and this Instrument, “this Agreement” means this Instrument and the Incorporated Agreements.
3. Throughout the Incorporated Agreements references to financial cooperation cover a range of forms of such cooperation and means by which it may occur, including cooperation through multilateral and regional organisations.

ARTICLE 3

Incorporation of the EU-Tunisia Agreements

The provisions of the following agreements (together referred to as the “EU-Tunisia Agreements”) in effect immediately before they cease to apply to the United Kingdom are incorporated into this Agreement, *mutatis mutandis*, subject to the provisions of this Instrument:

- (a) the EU-Tunisia Association Agreement; and
- (b) the EU-Tunisia Dispute Settlement Mechanism Protocol.

ARTICLE 4

References to European Union Law

Except as otherwise provided, references in this Agreement to European Union law are to be read as references to that European Union law in force as incorporated or implemented in United Kingdom law as retained European Union law on the day after the United Kingdom ceases to be bound by the relevant European Union law.

ARTICLE 5

References to the Euro

Notwithstanding Article 3 any references to the euro (including “EUR” and “€”) in the Incorporated Agreements shall continue to be read as such in this Agreement.

ARTICLE 6

Territorial Application

1. For the avoidance of doubt in relation to incorporated Article 94, this Agreement shall apply, in respect of the United Kingdom, to the extent that and under the conditions which the EU-Tunisia Agreements applied immediately before they ceased to apply to the United Kingdom, to the United Kingdom and the following territories for whose international relations it is responsible:

- (a) Gibraltar; and
- (b) the Channel Islands and the Isle of Man.

2. Notwithstanding paragraph 1 and Article 11 of this Instrument, this Agreement shall apply to those territories for whose international relations the United Kingdom is responsible from the date of written notification by the United Kingdom to Tunisia of the application of this Agreement to those territories.

ARTICLE 7

Continuation of Time Periods

1. The Parties agree that unless this Instrument provides otherwise:
- (a) if a period in the EU-Tunisia Agreements has not yet ended, the remainder of that period shall be incorporated into this Agreement; and

- (b) if a period in the EU-Tunisia Agreements has ended, any ongoing right or obligation in the EU-Tunisia Agreements shall apply between the Parties and that period shall not be incorporated into this Agreement.

2. Notwithstanding paragraph 1, a reference in the Incorporated Agreements to a period relating to a procedure or other administrative matter (such as a review, committee procedure or notification) shall not be affected.

ARTICLE 8

Further Provision in relation to the Association Council and the Association Committee

1. The Association Committee which the Parties establish under incorporated Article 81 shall ensure that this Agreement operates properly.

2. Unless the Parties otherwise agree, any decisions adopted by the Association Council or the Association Committee established by the EU-Tunisia Association Agreement before the EU-Tunisia Agreements ceased to apply to the United Kingdom shall, to the extent those decisions relate to the Parties to this Agreement, be deemed to have been adopted, *mutatis mutandis*, and subject to the provisions of this Instrument, by the Association Council or the Association Committee established under incorporated Articles 78 and 81, respectively.

3. Nothing in paragraph 2 prevents the Association Council or the Association Committee making decisions which modify, are different to, revoke or supersede the decisions deemed to have been adopted by it under that paragraph.

ARTICLE 9

Integral Parts of this Agreement

The Annexes and Footnotes to this Instrument are integral to this Agreement.

ARTICLE 10

Amendments

1. The Parties may agree, in writing, to amend this Agreement. An amendment shall enter into force on the date of receipt of the later of the notifications by which the Parties notify each other that they have completed their internal procedures, or on such date as the Parties may agree.

2. Notwithstanding paragraph 1, the Association Council (or the Association Committee insofar as such powers are delegated to it by the Council under incorporated Article 81) may decide that the Annexes, Appendices, Protocols, Joint Decisions or Declarations and Notes to this Agreement should be amended. The Parties may adopt the Association Council or the Association Committee's decision subject to their internal procedures.

ARTICLE 11

Entry into Force

1. Article 96 of the EU-Tunisia Association Agreement and Article 23 of the EU-Tunisia Dispute Settlement Mechanism Protocol shall not be incorporated into this Agreement.

2. Each of the Parties shall notify the other in writing, through diplomatic channels, of the completion of the procedures required by its law for the entry into force of this Agreement.

3. This Agreement shall enter into force on the later of:

- (a) the date on which the EU-Tunisia Agreements cease to apply to the United Kingdom; and
- (b) the date of the later of the notifications by which the Parties notify each other that they have completed their respective legal procedures.

4. The United Kingdom shall submit notifications under this Article to the Ministry of Foreign Affairs of Tunisia or its successor. Tunisia shall submit notifications under this Article to the United Kingdom's Foreign and Commonwealth Office or its successor.

IN WITNESS WHEREOF the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

DONE in duplicate at LONDON this fourth day of October 2019 in the English, Arabic and French languages, all texts being equally authoritative.

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

For the Government of the Republic of Tunisia:

LOUISE DE SOUSA

NABIL BEN KHEDHER

ANNEX I

The incorporation of the provisions of the EU-Tunisia Association Agreement into this Agreement is further modified as follows, and as set out in Annex II:

1. MODIFICATIONS TO TITLE I **POLITICAL DIALOGUE**

- (a) In Article 1(2) in the first bullet point:
 - (i) before the words “political dialogue”, insert “continued”; and
 - (ii) before the word “development”, insert “further”.
- (b) In Article 3(1) for the words “be established between the Parties” substitute “continue between the Parties under the Tunisia-United Kingdom Bilateral Forum Protocol”.
- (c) In Article 5 for the words “be established at regular intervals and whenever necessary” substitute “continue at regular intervals”.

2. MODIFICATIONS TO TITLE II **FREE MOVEMENT OF GOODS**

- (a) In Article 18(1):
 - (i) for the words “From 1 January 2000” substitute “Three years after the entry into force of this Agreement,”; and
 - (ii) the words “with effect from 1 January 2001” shall not be incorporated into this Agreement.
- (b) Article 21 shall not be incorporated into this Agreement.
- (c) In Article 23(2) the final sentence shall not be incorporated into this Agreement.

3. MODIFICATIONS TO TITLE IV **PAYMENTS, CAPITAL, COMPETITION AND OTHER ECONOMIC PROVISIONS**

- (a) In Article 36 the following shall not be incorporated into this Agreement:

- (i) in paragraph 1(c), the words “, with the exception of cases in which a derogation is allowed under the Treaty establishing the European Coal and Steel Community”;
 - (ii) paragraph 2 (including any reference to it); and
 - (iii) the second bullet point in paragraph 5.
- (b) Notwithstanding Article 7 of this Instrument, the obligation set out in the first sentence of Article 36(3) shall apply between the Parties from the entry into force of this Agreement.
 - (c) Article 40(1) shall not be incorporated into this Agreement.
 - (d) In Article 40(2) the words “Using the principles set out in paragraph 1 as a basis,” shall not be incorporated into this Agreement.

4. **MODIFICATIONS TO TITLE V
ECONOMIC COOPERATION**

- (a) In Article 47(a) the first and second bullet points shall not be incorporated into this Agreement.
- (b) In Article 49(a) the words “, including cooperation in the context of access for Tunisia to Community business networks and decentralised cooperation networks” shall not be incorporated into this Agreement.
- (c) Article 51(a) shall not be incorporated into this Agreement.
- (d) Article 52 shall not be incorporated into this Agreement.
- (e) In Article 55(a) the words “, in correlation with major trans-European communication routes” shall not be incorporated into this Agreement.
- (f) Article 55(b) shall not be incorporated into this Agreement.
- (g) In Article 55(c) for the word “Community” substitute “international”.
- (h) In Article 57(d) the words “and the interconnection of such networks with Community networks” shall not be incorporated into this Agreement.
- (i) In Article 61(2) the words “the Community and” shall not be incorporated into this Agreement.

- (j) In Article 62(3)(c) the words “the Community and” shall not be incorporated into this Agreement.

5. **MODIFICATIONS TO TITLE VI
COOPERATION IN SOCIAL AND CULTURAL MATTERS**

- (a) In the first paragraph of Article 65(1) after the words “the following paragraphs”, insert “and Article 67”.
- (b) In Article 65(2) for the words “various Member States” substitute “United Kingdom and the various Member States of the European Union”.
- (c) In Article 67(1):
 - (i) the words “Before the end of the first year following the entry into force of this Agreement,” shall not be incorporated into this Agreement; and
 - (ii) after the first sentence, insert:

“However, paragraph 2 of Article 65 shall not apply unless and until the Association Council:

 - (a) determines that appropriate data sharing arrangements are in place to enable the United Kingdom to implement paragraph 2 of Article 65; and
 - (b) having done so, decides to apply the provision, with or without modifications, or to replace it.”
- (d) In Article 67(2):
 - (i) at the start of the paragraph, insert:

“After entry into force of this Agreement, the Association Council shall examine any developments in data sharing arrangements between the United Kingdom and the European Union and consider whether these are appropriate to enable implementation of paragraph 2 of Article 65.”; and
 - (ii) before the words “adopt detailed”, insert “also”.

6. **MODIFICATIONS TO TITLE VII
FINANCIAL COOPERATION**

- (a) In Article 76 the words “Within the framework of Community instruments intended to buttress structural adjustment programmes in the Mediterranean countries - and” shall not be incorporated into this Agreement.

7. **MODIFICATIONS TO TITLE VIII
INSTITUTIONAL, GENERAL AND FINAL PROVISIONS**

- (a) At the end of Article 78, insert as a new paragraph:

“The Association Council shall replace the Tunisia-United Kingdom Bilateral Forum established under the Tunisia-United Kingdom Bilateral Forum Protocol.”
- (b) In Article 79(4) for the words “chaired in turn” substitute “co-chaired”.
- (c) In Article 82(1) for the words from “representatives of members” to the end of the paragraph substitute “representatives of the Government of the United Kingdom and representatives of the Government of Tunisia”.
- (d) In Article 82(3) for the words “chaired in turn” substitute “co-chaired”.
- (e) In Article 85 the words “, and between the Economic and Social Committee of the Community and the Economic and Social Council of the Republic of Tunisia” shall not be incorporated into this Agreement.
- (f) In Article 86(4) the words “For the application of this procedure, the Community and the Member States shall be deemed to be one party to the dispute.” shall not be incorporated into this Agreement.
- (g) Article 92 shall not be incorporated into this Agreement.
- (h) In the second paragraph of Article 93 after the words “other Party”, insert “in writing”.
- (i) Article 95 shall not be incorporated into this Agreement.

8. **MODIFICATIONS TO ANNEX 7
RELATING TO INTELLECTUAL, INDUSTRIAL AND
COMMERCIAL PROPERTY**

- (a) In paragraph 1 the words “By the end of the fourth year after the entry into force of the Agreement,” shall not be incorporated into this Agreement.

9. **MODIFICATIONS TO PROTOCOL NO 1
ON THE ARRANGEMENTS APPLYING TO IMPORTS INTO THE
COMMUNITY OF AGRICULTURAL PRODUCTS, ORIGINATING
IN TUNISIA**

- (a) In Article 3(1) for the words “from 1 January 2001, up to a maximum of 50 000 tonnes. An annual quantity of 700 tonnes shall be added as of 1 May 2004” substitute “at an annual quantity of 7 723 tonnes”.
- (b) Article 3(2) shall not be incorporated into this Agreement.
- (c) In Annex I directly above the table insert:
“Except where otherwise provided, the administration period for tariff quotas applied under this Protocol and Protocol No 2 shall be 1 January to 31 December for each year this Agreement is in force. If this Agreement enters into force part way through an administration period, the quantities of the applicable tariff quotas shall be re-sized and applied on a pro-rata basis from the date of entry into force of this Agreement to 31 December of the same year.”
- (d) In Annex I, in column b of the table:
- (i) each tariff quota volume shall be resized to 2.72% of the corresponding quota volume referred to in the EU-Tunisia Association Agreement when it ceases to apply to the United Kingdom, rounded to the nearest whole number using common arithmetical principles;¹
- (ii) notwithstanding subparagraph (i), the tariff quota volume for "HS 1509 10 Olive oil and its fractions, virgin" shall be resized to 7 723 tonnes.

¹ For the avoidance of doubt, rounding using common arithmetical principles means that all figures which have less than 50 after the decimal point shall be rounded down to the nearest whole number and all figures which have more than 50 (included) after the decimal point shall be rounded up to the nearest whole number.

(e) In Annex I, in column d of the table the reference quantities shall be resized as follows:
“HS 0802 11 90 and 0802 12 90 Almonds, whether or not shelled, other than bitter almonds” shall be resized to 153 tonnes, “HS ex 0805 10 80 Oranges, other than fresh” shall be resized to 229 tonnes and “HS 0809 10 00 Apricots” shall be resized to 305 tonnes.”

10. **MODIFICATIONS TO PROTOCOL NO 2
ON THE ARRANGEMENTS APPLYING TO IMPORTS INTO THE
COMMUNITY OF FISHERY PRODUCTS ORIGINATING IN
TUNISIA**

(a) In footnote (1) for “100” substitute “3”.

11. **MODIFICATIONS TO PROTOCOL NO 3
ON THE ARRANGEMENTS APPLYING TO IMPORTS INTO
TUNISIA OF AGRICULTURAL PRODUCTS ORIGINATING IN
THE COMMUNITY**

(a) After the first paragraph, which commences “The customs duties ...”, insert:
“Except where otherwise provided, the administration period for tariff quotas applied under this Protocol shall be 1 January to 31 December for each year this Agreement is in force. If this Agreement enters into force part way through an administration period, the quantities of the applicable tariff quotas shall be re-sized and applied on a pro-rata basis from the date of entry into force of this Agreement to 31 December of the same year.”

(b) In column b of the table:

(i) each tariff quota volume shall be resized to 2.72% of the corresponding quota volume referred to in the EU-Tunisia Association Agreement when it ceases to apply to the United Kingdom, rounded to the nearest whole number using common arithmetical principles;²

(ii) Notwithstanding subparagraph (i), the tariff quota volume for "HS 1702 90 - Sugars, including invert sugar, other than lactose, maple sugar, glucose and fructose, and their syrups" shall be resized to 27 tonnes.

² For the avoidance of doubt, rounding using common arithmetical principles means that all figures which have less than 50 after the decimal point shall be rounded down to the nearest whole number and all figures which have more than 50 (included) after the decimal point shall be rounded up to the nearest whole number.

12. **MODIFICATIONS TO PROTOCOL NO 5
ON MUTUAL ASSISTANCE IN CUSTOMS MATTERS BETWEEN
THE ADMINISTRATIVE AUTHORITIES**
- (a) In Article 10(1) the words “and the corresponding provisions applying to the Community authorities” shall not be incorporated into this Agreement.
 - (b) In Article 14(1) the words “the competent services of the Commission of the European Communities and, where appropriate,” shall not be incorporated into this Agreement.
 - (c) In Article 15:
 - (i) for paragraph 1 substitute:

“1. The provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been concluded between the United Kingdom and Tunisia prior to the date this Agreement is signed insofar as the provisions of the latter are incompatible with those of this Protocol.”; and
 - (ii) paragraph 2 shall not be incorporated into this Agreement.
13. **MODIFICATIONS TO JOINT DECLARATIONS AND DECLARATIONS**
- (a) In the second paragraph of the Joint Declaration relating to Article 5 for the word “should” substitute “may”.
 - (b) In the Joint Declaration relating to Article 10:
 - (i) the first and second paragraphs shall not be incorporated into this Agreement; and
 - (ii) in paragraph 3 for the words “1 January 1995” substitute “when this Agreement enters into force”, and for the words “products mentioned above” substitute “products appearing in lists 2 and 3 in Annex 2”.
 - (c) In the Joint Declaration relating to Article 39 of the Agreement for the words “Article 10(a)” substitute “Article 10(bis)”.
 - (d) The Joint Declaration relating to Article 42 shall not be incorporated into this Agreement.

- (e) The Joint Declaration relating to Article 50 shall not be incorporated into this Agreement.
- (f) The Joint Declaration relating to textiles shall not be incorporated into this Agreement.

ANNEX II

1. MODIFICATIONS TO PROTOCOL NO 4 **CONCERNING THE DEFINITION OF ORIGINATING PRODUCTS AND METHODS OF ADMINISTRATIVE COOPERATION**

- (a) Protocol No 4 and the Joint Declarations concerning the Principality of Andorra and the Republic of San Marino shall be replaced by:

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TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);

- (f) ‘ex-works price’ means the price paid for the product ex works to the manufacturer in the United Kingdom or in Tunisia 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 in Tunisia;
- (h) ‘value of originating materials’ means the value of such materials as defined in (g) applied *mutatis mutandis*;
- (i) ‘value added’ shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries referred to in 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 Tunisia;
- (j) ‘chapters’ and ‘headings’ mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as ‘the Harmonised System’ or ‘HS’;
- (k) ‘classified’ refers to the classification of a product or material under a particular heading;
- (l) ‘consignment’ means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) ‘territories’ includes territorial waters;
- (n) ‘Incorporated Annexes I to IV b’ mean Annexes I to IV b of Protocol 4 of the EU-Tunisia Association Agreement as those Annexes are incorporated by Article 40 of this Protocol.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

ARTICLE 2

General Requirements

1. For the purpose of implementing the 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;
- (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 purpose of implementing the Agreement, the following products shall be considered as originating in Tunisia:

- (a) products wholly obtained in Tunisia within the meaning of Article 5;
- (b) products obtained in Tunisia incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Tunisia within the meaning of Article 6.

ARTICLE 3

Cumulation in the United Kingdom

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the United Kingdom if they are obtained there, incorporating materials originating in Switzerland (including Liechtenstein)³, 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 Article 2(1), products shall be considered as originating in the United Kingdom if such products are obtained there,

³ Due to the Customs Treaty between Liechtenstein and Switzerland, products originating in Liechtenstein are considered as originating in Switzerland.

incorporating materials originating in Tunisia or any of the ‘Contracting Parties’⁴ (other than those referred to in paragraph 1 of this Article) to the Regional Convention on Pan-Euro-Mediterranean preferential rules of origin, 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. 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 originating in any one 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 the United Kingdom.

4. 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.

4a. For the purpose of implementing Article 2(1)(b), working or processing carried out in Iceland, Norway, the European Union, Morocco, Algeria or Tunisia shall be considered as having been carried out in the United Kingdom when the products obtained undergo subsequent working or processing in the United Kingdom. Where pursuant to this provision the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in the United Kingdom only if the working or processing goes beyond the operations referred to in Article 7.

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

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

(b) Except as provided for in paragraph 5(a), the cumulation provided for in this Article may be applied provided that:

⁴ As defined in the Regional Convention on Pan-Euro-Mediterranean preferential rules of origin as at the date this Agreement is signed.

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

The United Kingdom shall provide Tunisia with details of the agreements or arrangements, including their dates of entry into force, which are applied with the other countries referred to in paragraphs 1 and 2.

ARTICLE 4

Cumulation in Tunisia

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Tunisia if they are obtained there, incorporating materials originating in the United Kingdom, Switzerland (including Liechtenstein), Iceland, Norway, Turkey or the European Union, provided that the working or processing carried out in Tunisia 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 Article 2(2), products shall be considered as originating in Tunisia if they are obtained there, incorporating materials originating in any of the ‘Contracting Parties’⁵ (other than those referred to in paragraph 1 of this Article) to the Regional Convention on Pan-Euro-Mediterranean preferential rules of origin, provided that the working or processing carried out in Tunisia 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 Tunisia does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Tunisia only where the value added there is greater than the value of the materials used originating in any one 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 Tunisia.

⁵ As defined in the Regional Convention on Pan-Euro-Mediterranean preferential rules of origin as at the date this Agreement is signed.

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

4a. For the purpose of implementing Article 2(2)(b), working or processing carried out in the United Kingdom, the European Union, Morocco or Algeria shall be considered as having been carried out in Tunisia when the products obtained undergo subsequent working or processing in Tunisia. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Tunisia only if the working or processing goes beyond the operations referred to in Article 7.

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

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

(b) Except as provided for in paragraph 5(a), the cumulation provided for in this Article may be applied provided that:

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

Tunisia shall provide the United Kingdom with details of the agreements or arrangements 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 in Tunisia:

- (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 United Kingdom or of Tunisia by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in (a) to (j).

2. The terms 'their vessels' and 'their factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

- (a) which are registered or recorded in the United Kingdom or in Tunisia;
- (b) which sail under the flag of the United Kingdom or of Tunisia;
- (c) which are owned to an extent of at least 50 % by nationals of the United Kingdom, a Member State of the European Union or of Tunisia, 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 of Tunisia and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

- (d) of which the master and officers are nationals of the United Kingdom, a Member State of the European Union or of Tunisia; and
- (e) of which at least 75 % of the crew are nationals of the United Kingdom, a Member State of the European Union or of Tunisia.

ARTICLE 6

Sufficiently Worked or Processed Products

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

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

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

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

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

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 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) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n);
- (p) slaughter of animals.

2. All operations carried out either in the United Kingdom or in Tunisia 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;
- (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;
- (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 and 4 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the United Kingdom or in Tunisia.
2. Except as provided for in Articles 3 and 4, where originating goods exported from the United Kingdom or from Tunisia 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 Tunisia on materials exported from the United Kingdom or from Tunisia and subsequently re-imported there, provided:

- (a) the said materials are wholly obtained in the United Kingdom or in Tunisia 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 Tunisia 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 Tunisia. However, where, in the list 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 Tunisia by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the United Kingdom or Tunisia, including the value of the materials incorporated there.

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

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

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

ARTICLE 13

Direct Transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the United Kingdom and Tunisia or through the territories of the other countries referred to in Articles 3 and 4 with which cumulation is applicable. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of the United Kingdom or Tunisia.

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

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

ARTICLE 14

Exhibitions

1. Originating products, sent for exhibition in a country other than those referred to in Articles 3 and 4 with which cumulation is applicable and sold after the exhibition for importation in the United Kingdom or in Tunisia shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from the United Kingdom or from Tunisia 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 in Tunisia;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin shall be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the products have been exhibited may be required.

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

TITLE IV

DRAWBACK OR EXEMPTION

ARTICLE 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 Tunisia 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 in Tunisia 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 in Tunisia to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

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

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8(2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.

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

6. The prohibition in paragraph 1 shall not apply if the products are considered as originating in the United Kingdom or Tunisia without application of cumulation with materials originating in Switzerland (including Liechtenstein), Turkey or one of the other countries referred to in Articles 3(2) and 4(2)

TITLE V

PROOF OF ORIGIN

ARTICLE 16

General Requirements

1. Products originating in the United Kingdom shall, on importation into Tunisia, and products originating in Tunisia shall, on importation into the United Kingdom, benefit from the provisions of the 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;
- (c) in the cases specified in Article 22(1), a declaration, subsequently referred to as the 'invoice declaration' or 'the invoice 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 invoice declarations appear in Incorporated Annexes IVa and b.

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

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 country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

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

3. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country 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 Tunisia in the following cases:

- if the products concerned can be considered as products originating in the United Kingdom, or in Tunisia, without application of cumulation with materials originating in Switzerland (including Liechtenstein), Turkey or one of the other countries referred to in Articles 3(2) and 4(2), and fulfil the other requirements of this Protocol; or
- if the products concerned can be considered as products originating in one of the other countries referred to in 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; or

- if the products concerned can be considered as products originating in the United Kingdom or in Tunisia, with application of the cumulation referred to in Articles 3(4a) and 4(4a), and fulfil the other requirements of this Protocol.

5. A movement certificate EUR-MED shall be issued by the customs authorities of the United Kingdom or of Tunisia if the products concerned can be considered as products originating in the United Kingdom, in Tunisia 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:

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

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

- if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:
 - ‘CUMULATION APPLIED WITH’ (name of the country/countries),
- if origin has been obtained without the application of cumulation with materials originating in one or more of the countries referred to in 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 Article 17(9), a movement certificate EUR.1 or EUR-MED may exceptionally be issued after exportation of the products to which it relates if:

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

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

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

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

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

‘ISSUED RETROSPECTIVELY’

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

‘ISSUED RETROSPECTIVELY (Original EUR.1 No[date and place of issue]’

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

ARTICLE 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 this way shall be endorsed with the following word in English:

‘DUPLICATE’
3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1 or EUR-MED.
4. The duplicate, which shall bear the date of issue of the original movement certificate EUR.1 or EUR-MED, shall take effect as from that date.

ARTICLE 20

Issue of Movement Certificates EUR.1 or EUR-MED on the basis of a Proof of Origin issued or made out previously

When originating products are placed under the control of a customs office in the United Kingdom or in Tunisia, 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 Tunisia. 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 may, at the written request of those

concerned, authorise the so-called ‘accounting segregation’ method (hereinafter referred to as the ‘method’) to be used for managing such stocks.

2. The method must be able to ensure that, for a specific reference period, the number of products obtained which could be considered as ‘originating’ is the same as that which would have been obtained had there been physical segregation of the stocks.

3. The customs authorities may make the grant of authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.

4. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.

5. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

6. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

ARTICLE 22

Conditions for making out an Invoice Declaration or an Invoice Declaration EUR-MED

1. An invoice declaration or an invoice declaration EUR-MED as referred to in Article 16(1)(c) 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 invoice declaration may be made out in the following cases:

- if the products concerned may be considered as products originating in the United Kingdom, or in Tunisia, without application of cumulation with materials originating in Switzerland (including Liechtenstein), Turkey or one of the other countries referred to in

Articles 3(2) and 4(2), and fulfil the other requirements of this Protocol;

- if the products concerned may be considered as products originating in one of the other countries referred to in 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; or
- if the products concerned may be considered as products originating in the United Kingdom or in Tunisia, with application of the cumulation referred to in Articles 3(4a) and 4(4a), and fulfil the other requirements of this Protocol.

3. An invoice declaration EUR-MED may be made out if the products concerned may be considered as products originating in the United Kingdom, in Tunisia 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:

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

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

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

‘CUMULATION APPLIED WITH ...’ (name of the country/countries);

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

‘NO CUMULATION APPLIED’

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

6. An invoice declaration or an invoice 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 b, using one of the linguistic versions set out in these Annexes and in accordance with the provisions of the national law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

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

8. An invoice declaration or an invoice 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 country at the latest two years after the importation of the products to which it relates.

ARTICLE 23

Approved Exporter

1. The customs authorities of the exporting country may authorise any exporter (hereinafter referred to as 'approved exporter') who makes frequent shipments of products under the Agreement to make out invoice declarations or invoice declarations EUR-MED irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

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

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration or on the invoice 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 country and shall be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

ARTICLE 25

Submission of Proof of Origin

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

ARTICLE 26

Importation by Instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the 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 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 27a

Supplier's Declaration

1. When a movement certificate EUR.1 is issued, or an invoice declaration is made out, in the United Kingdom or Tunisia for originating products, in the manufacture of which goods coming from for the United Kingdom, the countries referred to in Article 3(4a) or, for Tunisia, the countries referred to in Article 4(4a), which have undergone working or processing in these countries without having obtained preferential originating status, have been used, account shall be taken of the supplier's declaration given for these goods in accordance with this Article.
2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in for the United Kingdom, the countries referred to in Article 3(4a), or, for Tunisia, the countries referred to in Article 4(4a), by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, may be considered as products originating in the United Kingdom or Tunisia and fulfil the other requirements of this Protocol.
3. A separate supplier's declaration shall, except in cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex A on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.

4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in for the United Kingdom, the countries referred to in Article 3(a) or, for Tunisia, the countries referred to in Article 4(4a), is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods, hereinafter referred to as a 'long-term supplier's declaration'.

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

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex B and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by this declaration or together with his first consignment.

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

5. The supplier's declaration referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where it is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

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

ARTICLE 28

Supporting Documents

The documents referred to in Articles 17(3) and 22(5) and 27a(6) used for the purpose of proving that products covered by a movement certificate EUR.1 or EUR-MED or an invoice declaration or invoice declaration EUR-MED may be considered as products originating in the United Kingdom, in Tunisia or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol and that the information given in a supplier's declaration is correct, may consist, inter alia, of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in the United Kingdom or in Tunisia where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in the United Kingdom or in Tunisia, issued or made out in the United Kingdom or in Tunisia, where these documents are used in accordance with national law;
- (d) movement certificates EUR.1 or EUR-MED or invoice declarations or invoice declarations EUR-MED proving the originating status of materials used, issued or made out in the United Kingdom or in Tunisia 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 or processing undergone outside the United Kingdom or Tunisia by application of Article 12, proving that the requirements of that Article have been satisfied;
- (f) supplier's declaration proving the working or processing undergone in the United Kingdom, the European Union, Iceland, Norway, Tunisia, Morocco or Algeria by materials used, made out in one of these countries.

ARTICLE 29

Preservation of Proof of Origin, Suppliers' Declarations and Supporting Documents

1. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration or invoice declaration EUR-MED shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 22(5).
 - 2a. The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 27a(6).

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

3. The customs authorities of the exporting country issuing a movement certificate EUR.1 or EUR-MED shall keep for at least three years the application form referred to in Article 17(2).

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

ARTICLE 30

Discrepancies and Formal Errors

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

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

ARTICLE 31

Amounts expressed in Euro

1. For the application of the provisions of Article 22(1)(b) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the United Kingdom, of Tunisia and of the other 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 Article 22(1)(b) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October each year. The amounts shall be communicated by 15 October and shall

apply from 1 January the following year. The Parties shall notify each other of the relevant amounts.

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

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

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 32

Mutual Assistance

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

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

ARTICLE 33

Verification of Proofs of Origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts

as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

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

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

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

5. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. These results shall indicate clearly whether the documents are authentic and whether the products concerned may be considered as products originating in the United Kingdom, in Tunisia 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 33a

Verification of Suppliers' Declarations

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

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

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

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

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

ARTICLE 34

Dispute Settlement

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

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

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

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

TITLE VII

CEUTA AND MELILLA

ARTICLE 37

Application of the Protocol

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.

TITLE VIII

FINAL PROVISIONS

ARTICLE 38

Amendments to the Protocol

The Association Council may decide to amend the provisions of this Protocol.

ARTICLE 39

Transitional Provision for Goods in Transit or Storage

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Protocol are either in transit or are in the United Kingdom or in Tunisia 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 Article 13.

ARTICLE 40

Annexes

1. Annexes I to IV b to Protocol No 4 of the EU-Tunisia Association Agreement are incorporated into and made part of this Protocol as Incorporated Annexes I to IV b to this Protocol and shall apply, *mutatis mutandis*, subject to the following modifications:

- (a) In each of Annexes IV a and IV b:
 - (i) only the English, French and Arabic versions of the invoice declaration and the invoice declaration EUR-MED shall be incorporated; and
 - (ii) the second sentence of footnote 2 shall not be incorporated.

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

ANNEX A

Supplier's Declaration

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

SUPPLIER'S DECLARATION

for goods which have undergone working or processing in the United Kingdom, the European Union, Iceland, Norway, Algeria, Morocco or Tunisia (as applicable) without having obtained preferential origin status

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

1. The following materials which do not originate in the United Kingdom, the European Union, Iceland, Norway, Algeria, Morocco or Tunisia (as applicable) have been used to produce these goods

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

2. All the other materials used to produce these goods originate in the United Kingdom, the European Union, Iceland, Norway, Algeria, Morocco or Tunisia (as applicable);

3. The following goods have undergone working or processing outside the United Kingdom, the European Union, Iceland, Norway, Algeria, Morocco or Tunisia (as applicable) in accordance with the provision on the principle of territoriality in the relevant Agreement and have acquired the following total value there:

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

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

Example:

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

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

Examples:

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

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

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

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

ANNEX B

Long-Term Supplier's Declaration

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

LONG TERM SUPPLIER'S DECLARATION

for goods which have undergone working or processing in the United Kingdom, the European Union, Iceland, Norway, Algeria, Morocco or Tunisia (as applicable) without having obtained preferential origin status

I, the undersigned, supplier of the goods covered by this document, which are regularly supplied to⁽¹⁾ declare that:
1. The following materials which do not originate in the United Kingdom, the European Union, Iceland, Norway, Algeria, Morocco or Tunisia (as applicable) have been used to produce these goods

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

2. All the other materials used to produce these goods originate in the United Kingdom, the European Union, Iceland, Norway, Algeria, Morocco or Tunisia (as applicable)
3. The following goods have undergone working or processing outside the United Kingdom, the European Union, Iceland, Norway, Algeria, Morocco or Tunisia (as applicable) in accordance with the provision on the principle of territoriality in the relevant Agreement and have acquired the following total value there:

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

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

From.....
.....

To.....
.....⁽⁶⁾

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

.....
(Place and date)

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

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

Example:

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

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

Examples:

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

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

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

- (5) "Total added value" shall mean all costs accumulated outside the United Kingdom, the European Union, Iceland, Norway, Algeria, Morocco or Tunisia (as applicable), including the value of all materials added there. The exact total added value acquired outside the United Kingdom, the European Union, Iceland, Norway,

Algeria, Morocco or Tunisia (as applicable) must be given per unit of the goods specified in the first column.

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

ANNEX C

Joint Declaration concerning the Principality of Andorra

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

ANNEX D

Joint Declaration concerning the Republic of San Marino

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

JOINT DECLARATION CONCERNING A TRILATERAL APPROACH TO RULES OF ORIGIN

In relation to Protocol No 4 (Concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation) to the Agreement establishing an association between the United Kingdom of Great Britain and Northern Ireland (“the United Kingdom”) and the Republic of Tunisia (“Tunisia”) (“the Agreement”), the United Kingdom and Tunisia have adopted the following declaration:

1. In advance of trade negotiations between the European Union and the United Kingdom, the United Kingdom and Tunisia recognise that a trilateral approach to rules of origin, involving the European Union, is the preferred outcome in trading arrangements between the United Kingdom and Tunisia 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 United Kingdom or Tunisia and from the European Union in exports to each other, as per the intention of the Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Tunisia, of the other part. In this regard, the Governments of the United Kingdom and Tunisia understand that any bilateral arrangement between the United Kingdom and Tunisia represents a first step towards this outcome.

2. In the event of an agreement between the United Kingdom and the European Union, the United Kingdom and Tunisia approve taking the necessary steps, as a matter of urgency, to update Protocol No 4 of the Agreement to reflect a trilateral approach to rules of origin, involving the European Union. The necessary steps will be taken in accordance with the procedures of the Association Council contained in Protocol No 4.

3. This Joint Declaration will come into effect on signature and will continue in operation until terminated by either the United Kingdom or Tunisia.

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

Signed in duplicate at LONDON this fourth day of October, 2019 in the English, Arabic and French languages, all texts having equal validity.

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

**For the Government of the Republic
of Tunisia:**

LOUISE DE SOUSA

NABIL BEN KHEDHER

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