II

(Acts whose publication is not obligatory)

## COUNCIL

## DECISION No 1/98 OF THE EC-TURKEY ASSOCIATION COUNCIL

## of 25 February 1998

on the trade regime for agricultural products

(98/223/EC)

THE EC-TURKEY ASSOCIATION COUNCIL,

Having regard to the Agreement establishing an Association between the European Economic Community and Turkey,

Having regard to the Additional Protocol to that Agreement and in particular to Article 35 thereof,

Whereas Article 26 of Decision 1/95 of the Association Council of 22 December 1995 on implementing the final phase of the Customs Union (1) provides that Turkey and the Community shall progressively improve the preferential arrangements which they grant each other for their trade in agricultural products;

Whereas the resolution of the Association Council of 6 March 1995 considered it necessary to start negotiations concerning the granting of reciprocal concessions on agricultural products;

Whereas in order to take account of certain problems following the enlargement of the Community and the implementation of the Uruguay Round Agreement certain changes to the trade regime appeared necessary;

Whereas negotiations have been held between Turkey and the Community;

Whereas origin rules have been also agreed between the parties;

Whereas it is appropriate to consolidate in a single document the trade preferences on agricultural products between Turkey and the Community,

HAS DECIDED AS FOLLOWS:

## Article 1

- 1. Quantitative restrictions on imports and on exports of agricultural products and all equivalent measures shall be prohibited between the Community and Turkey.
- 2. The provisions of paragraph 1 shall not restrict in any way the pursuance of the respective agricultural policies of the Community and Turkey or the taking of any measures under such policies.

## Article 2

The preferential regime applied by the Community to the import of agricultural products originating in Turkey is set out in Protocol 1.

## Article 3

The preferential regime applied by Turkey to the import of agricultural products originating in the Community is set out in Protocol 2.

<sup>(1)</sup> OJ L 35, 13.2.1996, p. 1.

## Article 4

The rules of origin are set out in Protocol 3.

## Article 5

Where either the quantities or the prices of imported products from the other party in respect of which a preferential regime has been granted causes or threatens to cause disturbance of the Community or Turkish markets, consultations shall be held as soon as possible within the Association Council. This shall not preclude the application, in an emergency, of measures provided for under Community or Turkish rules.

## Article 6

Decision No 1/77 and Article 2, Article 3(1), (3) and (4) and Article 4 of Chapter 1 of Decision No 1/80 are hereby deleted.

## Article 7

This Decision shall be published in the Official Journal of the European Communities and in the Official Journal of Turkey.

## Article 8

This Decision shall enter into force on the day of its adoption.

It shall apply from 1 January 1998. Nevertheless the import arrangements for hazelnuts (CN 0802 21 00 and 0802 22 00) laid down in Annex 1 to Protocol 1 shall apply from 1 January 1999.

Done at Brussels, 25 February 1998.

For the EC-Turkey Association Council

The President

R. COOK

## PROTOCOL 1

concerning the preferential regime applicable to the importation into the Community of agricultural products originating in Turkey

#### Article 1

the products originating in Turkey, listed in Annex II to the Treaty establishing the European Community shall be admitted for importation into the Community according to the conditions contained in this protocol and in Annexes 1, 2 and 3.

## Article 2

## Ad valorem duties

- 1. Imports of the products not contained in Annex 1 shall be exempt from *ad valorem* duties.
- 2. For products listed in Annex 1, ad valorem duties shall be reduced or eliminated as indicated in column 'C' thereof during the periods and subject to the conditions specified hereafter and in the Annexes to this protocol.
- 3. For certain products listed in Annex 1, ad valorem duties shall be eliminated within the limit of the tariff quotas listed in column 'D' thereof for each of them. For quantities imported in excess of these tariff quotas the normal rates of duty of the Common Customs Tariff shall apply.
- 4. For certain products listed in Annex 1 the concessions shall only apply within certain periods, as specified in columns 'A' and 'B' thereof. For quantities imported outside those periods, the normal rates of duty of the Common Customs Tariff shall apply.

## Article 3

## Specific duties

1. For certain products listed in Annex 1, the specific

duties shall be reduced or eliminated subject to the conditions specified hereafter and in Annex 1.

- 2. Specific duties shall be either reduced or eliminated, as indicated in column 'E' of Annex 1.
- 3. For certain products listed in Annex 1, specific duties shall be reduced or eliminated within the limit of the tariff quotas listed in column 'F' thereof for each of them. For quantities imported in excess of the quotas either the normal rates of duty of the Common Customs Tariff shall apply or reduced duties shall apply, as indicated in column 'G' of Annex 1.
- 4. On condition that Turkey applies a special export tax on rye produced in Turkey and imported directly from that country into the Community, the specific duty shall be reduced by an amount equal to the export tax charged by Turkey, up to a limit of ECU 11,68 per tonne.

## Article 4

Annex 2 sets out a cooperation scheme on hazelnuts.

## Article 5

Concerning prepared tomatoes with a dry matter content of not less than 12 % the tariff quota of 30 000 tonnes provided for in Annex 1 shall be opened in two equal instalments of 15 000 tonnes, from 1 January to 30 June and from 1 July to 31 December respectively. This quota is managed according to the coefficients set out in Annex 3.

## ANNEX 1

## ARRANGEMENTS APPLICABLE TO THE IMPORTATION INTO THE COMMUNITY OF AGRICULTURAL PRODUCTS ORIGINATING IN TURKEY

For the purposes of this Annex, the term CCT means the rates shown in column 3 or 4 of Part Two or Part Three, Section I of Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended (1), whichever is lower.

Α	В	С	D	E	F	G
		CCT ad vo	lorem duty		Specific duty	•
CN code	Description	Duty reduction (%)	Tariff quota (t)	In quota duty	Tariff quota (t)	Over quota duty
0204	Meat of sheep or goats	100	_	0	200	
0207 25 10	Meat of turkeys, not cut in pieces, frozen			ECU/t 170	1 000	
0207 25 90				ECU/t 186		i
0207 27 30	Turkey cuts and offal other than liver, frozen			ECU/t 134		
0207 27 40		1		ECU/t 93		
0207 27 50				ECU/t 339		
0207 27 60				ECU/t 127		ļ
0207 27 70				ECU/t 230		
0406 90 29	Kashkaval cheese			0	1 500	ECU 67,19/ 100 kg
ex 0406 90 <sup>-</sup> 31	Cheese made exclusively from sheep's milk or buffalo milk, in containers containing brine, or in sheepskin or goatskin bottles					
ex 0406 90 50	Other cheese made exclusively of sheepmilk or buffalo milk in containers containing brine, or in sheep or goatskin bottles					
ex 0406 90 86 ex 0406 90 87 ex 0406 90 88	Tulum Peyniri, made from sheep or buffalo milk, in individual plastic or other kind of packings of less than 10 kg	·				
ex 0701 90	Potatoes, from 1 January to 31 March	100	_			
ex 0703 10 11	Onions, from 15 February to 15	100				
ex 0703 10 19	iviay	100				

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.



A	В	C	D	Е	F	G
		CCT ad va	alorem duty			
CN code	Description	Duty reduction (%)	Tariff quota (t)	In quota duty	Tariff quota (t)	Over quota duty
ex 0703 10 11	Onions, from 16 May to 14 February	100	2 000			
ex 0703 10 19		100			,	
ex 0708 20 20 ex 0708 20 95	Beans, from 1 November to 30 April	100	_			
ex 0708 90 00	Broad beans (Vicia Faba major L.), from 1 July to 30 April	100	_			
ex 0709 30 00	Aubergines, from 15 January to 30 April	100	_			
ex 0709 30 00	Aubergines, from 1 May to 14 January	100	1 000			
ex 0709 40 00	Ribbed or stick celery (Apium graveolens L., var dulce (Mill) Pers.), from 1 January to 30 April	100	_			
0709 90 71 ex 0709 90 73 ex 0709 90 79	Courgettes, from 1 December to end February	100	_			
ex 0709 90 73 0709 90 75 0709 90 77 ex 0709 90 79	Courgettes, from 1 March to 30 November	100	500			
ex 0709 90 90	Pumpkins, from 1 December to end February	100				
ex 0709 90 90	Wild onions of the genus Muscari comosum, from 15 February to 15 May	100				
0802 21 00 0802 22 00	Hazelnuts or filberts (Corylus spp)	Duty rate: 3 %	_			
0806 10 21 ex 0806 10 29 0806 10 30 ex 0806 10 40 ex 0806 10 50 0806 10 61 0806 10 69	Fresh table grapes, from 15 November to 30 April and from 18 June to 31 July	100				
ex 0807 11 00	Watermelons, from 1 April to 15 June	100				



A	В	С	D	Е	F	G	
		CCT ad v	alorem duty		Specific duty		
CN code	Description	Duty reduction (%)	Tariff quota (t)	In quota duty	Tariff quota (t)	Over quota duty	
ex 0807 11 00	Watermelons, from 16 June to 31 March	100	14 000			·	
ex 0807 19 00	Other melons, from 1 November to 31 May	100	_				
ex 0809 40 10 ex 0809 40 20	Plums, from 1 May to 15 June	100	_			·	
0811 10 11 0811 20 11 0811 90 19	Strawberries, frozen Raspberries, etc., frozen Other fruits frozen	100 100 100		0 0 0	100		
1002 00 00	Rye	·.		Reduction according to Article 3(4)			
1107 10	Malt, not roasted			Reduction of ECU/t 6,57	_		
1107 20 00	Malt roasted			Reduction of ECU/t 6,57	_		
1509 10 10	Lampante virgin olive oil			10 % reduction	-		
1509 10 90	Other virgin olive oil			10 % reduction	_		
1509 90 00	Other olive oil than virgin			5 % reduction	_		
1510 00 10	Crude olive oil			10 % reduction	. —		
1510 00 90	Other olive oil			5 % reduction			
2002 10 2202 90 11 2002 90 19	Prepared tomato, whole or in pieces Other prepared tomatoes, with a dry matter content of less than 12 % by weight	100	8 000		. —		
2002 90 31 2002 90 39 2002 90 91 2002 90 99	Other prepared tomatoes, with a dry matter content of not less than 12 % by weight	100	30 000 t (equivalence 28/30 % dry matter content)				

A	В	С	D	Е	F	G
		CCT ad valorem duty		Specific duty		
CN code	Description	Duty reduction (%)	Tariff quota (t)	In quota duty	Tariff quota (t)	Over quota duty
2007 91 30	Jams, jellies, marmalades, purée and pastes, being cooked preparations, other than homogenised preparations, of citrus fruit, with a sugar content exceeding 13 % but not exceeding 30 % by weight	100		0	100	
2007 99 39	Other preparations, with a sugar content content exceeding 30 % by weight	100	_	0	100	
ex 2008 50 92 ex 2008 50 94	Apricot pulp, not containing added spirit or sugar in immediate packings of a net content of 4,5 kg or more	100	600			
2204 10	Sparkling wine			0	_	
2204 21	Other wine, grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding 2 litres or less			0	_	
2204 29	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding more than 2 litres			0	_	
2206 00	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included			0	_	
ex 2007	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher and ethyl alcohol and other spirits, denatured, of any strength, obtained from agricultural goods listed in Annex II to the EC Treaty				_	•
2009 00	Vinegar and substitutes for vinegar obtained from acetic acid			0		

#### ANNEX 2

## COOPERATION SCHEME ON HAZELNUTS

In order to encourage market stability and continuity of supply as well as stable market prices for hazelnuts, the following cooperation scheme in this sector shall apply.

- 1. Before the beginning of each marketing year, during the second half of September at the latest, an exchange of views will take place between the two parties which may include, from the Community side, the relevant European organisations for the product concerned and, from the Turkish side, Fiskobirlik, together with the relevant exporter unions.
  - During these consultations the market situation for hazelnuts including, in particular, production forecasts, stocks situation, expected producer and export prices and possible market development as well as possibilities of adapting supply to demand will be discussed.
- 2. If the import of hazelnuts from Turkey into the European Community takes place under such conditions that the European Community market risks being disturbed in the immediate future, the Commission of the European Communities will alert the Turkish authorities. Immediate consultations will take place with the aim of examining possibilities for market stabilisation.

ANNEX 3

TOMATO CONCENTRATE: CORRECTION COEFFICIENTS

Dry matter con	0 (6:1)	
Not less than But less than		Coefficients
12	14	0,44828
14	16	0,51724
16	18	0,58621
18	20	0,65517
20	22.	0,72414
22	24	0,7931
24	26	0,86207
26	28	0,93103
28	30	1
30	32	1,06897
32	34	1,13793
34	36	1,20689
36	38	1,27586
38	40	1,34483
40	42	1,41379
42	93	1,44828
93	100	3,32759

## PROTOCOL 2

concerning the preferential regime applicable to the importation into Turkey of agricultural products originating in the Community

## Article 1

The products originating in the Community, listed in Annex II to the Treaty establishing the European Community, shall be admitted for importation into Turkey according to the conditions contained hereafter and in the Annex.

## Article 2

- 1. Imports charges shall either be eliminated or reduced to the level indicated in column 'C' of the Annex, during the periods and subject to the conditions specified hereafter and in the Annex.
- 2. For certain products listed in the Annex, the import charges shall be eliminated within the limit of the tariff quotas listed in column 'D' thereof for each of them. For quantities imported in excess of the quotas, the import charges of the Turkish import regime to third countries shall apply.
- 3. For certain products listed in the Annex the import charges shall be eliminated or reduced within certain periods, as specified in columns 'A' and 'B' thereof. For quantities imported outside those periods, the import charges of the Turkish import regime to third countries shall apply.

## **ANNEX**

## ARRANGEMENTS APPLICABLE TO THE IMPORTATION INTO TURKEY OF AGRICULTURAL PRODUCTS ORIGINATING IN THE COMMUNITY

Α	В	С	D
CN code	Description	Reduction of the MFN duty (%)	Tariff quota (tonnes)
0102 10	Live bovines: pure bred breeding animals	100	Unlimited
0102 90 29	Live bovine animals, other than pure bred breeding animals, of a weight from 80 to 160 kg	100	2 000
x 0102 90 (0102 90 29 excluded)	Live bovine animals; other than pure bred breeding animals, other than those of a weight from 80 to 160 kg	50	1 500
0202 20	Other cuts of bovine meat, with bone in, frozen	50 % reduction with maximum duty: 1998, 43 % 1999, 37 % from 2000, 30 %	5 000
0202 20	Other cuts of bovine meat, with bone in, frozen	30 % reduction with maximum duty: 1998, 61 % 1999, 52 % from 2000, 43 %	14 000
0402 10	Milk and cream in powder, granules or other solid forms, of a fat content by weight, not exceeding 1,5 %	100	1 500 (*)
0402 21	Milk and cream in powder, granules or other solid forms, of a fat content by weight, exceeding 1,5 % not containing added sugar or other sweetening matter	100	2 500 (*)
0405 10 0405 20 90 0405 90	Butter and other fats and oils derived from milk; dairy spreads	100	3 000
0406 30	Processed cheese, not grated or powdered	100	300
0406 90	Other cheese	<b>^</b> 100	2 000
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No 1212	100	200

<sup>(\*)</sup> These quotas are foreseen for imports under the inward processing scheme.

A	В	С	D
CN code	Description	Reduction of the MFN duty (%)	Tariff quota (tonnes)
x 0602 90 (0602 90 91 excluded)	Live plants, other	100	3 000
0603 10	Cut flowers, etc. fresh	100	100
0604	Foliage, branch, and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	100	100
0701 10 00	Seed potatoes, fresh or chilled	100	5 000
0808 10 except: 0808 10 51 0808 10 61 0808 10 71 0808 10 92	Apples fresh, other than of the variety golden delicious	100	1 000
x 0809 30 31 x 0809 30 39 0809 30 41 0809 30 49 0809 30 51 0809 30 59	Peaches, including nectarines, fresh, from 15 July to 31 December	100	1 000
0810 90 30	Tamarinds, cashew apples, lychees, jackfruit and sapodillo plums, fresh	100	1 000
0810 90 40	Passion fruit, carambola and pitahaya, fresh	100	500
0810 90 85	Other fruit, fresh	100	500
0902	Tea	Maximum duty: 45 %	200
x 1001 10 00	Durum wheat, from 1 September to 31 May	100	100 000
x 1001 90	Wheat, from 1 September to 31 May, other than durum wheat	100	200 000
x 1002 00 00	Rye, from 1 September to 31 May	100	20 000
x 1003 00	Barley, from 1 September to 31 May, for malting	100	46 000
x 1005 90 00	Maize (corn), from 1 December to 31 May, other than seed	100	52 000

Α	В	С	D
CN code	Description	Reduction of the MFN duty (%)	Tariff quota (tonnes)
1006 30	Semi-milled or wholly milled rice	100	28 000
1207 20 90	Cotton seeds, other than for sowing	100	1 500
x 1209	Seeds, fruit and spores, for sowing, except 1209 11 00	100	1 000
1209 11 00	Sugar beet seed	100	300
1502	Fats of bovine animals, sheep or goats	100	3 000
x 1507 10	Soya bean crude oil, from 1 January to 31 August	100	60 000
x 1507 90	Refined soya oil, from 1 January to 31 August	50	2 000
x 1512 11	Sunflower seed or safflower crude oil, from 1 January to 31 August	100	18 000
x 1514 10	Rape and colza or mustard crude oil, from 1 January to 31 August	100	10 000
1701 99	Cane or beet sugar and chemically pure sucrose, in solid form, other than raw sugar, not containing added flavouring or colouring matter	20 %, with a maximum duty of 50 %	80 000
2002 90	Tomatoes prepared, other	100	1 500
2209 00	Vinegar and substitutes obtained from acetic acid	100	2 500
2301	Flours, meals and pellets, of meat or meat offal, or fish or of crustaceans, molluses or other aquatic invertebrates, unfit for human consumption; greaves	100	_
2304	Cake and other solid residues from soya-bean oil	100	<del>_</del>
2309 10	Dog or cat food, put up for retail sale	100	1 000
2309 90	Other preparations of a kind used in animal feeding	100	6000

## Joint statement on veterinary and phytosanitary matters

The European Community and Turkey are prepared to undertake discussions on veterinary and phytosanitary issues of mutual interest, including the establishment of closer cooperation and exchange of information. The scope should also cover the veterinary conditions needed for the possible importation into the Community of Turkish meat products processed from the meat imported from the Community or from other Community approved sources.

## Joint statement

In the event of persistent difficulties arising with regard to Turkey's exports of lemons to the Community, an exchange of views will be organised between the Commission of the European Communities and Turkey in order to examine the causes of these difficulties, particularly in the light of the market situations in the Community and in Turkey, and in order to seek a solution.

## Joint statement

If under special circumstances the Community imports of tomato concentrate originating from Turkey during the first semester of any year are significantly lower than the tariff quota of 15 000 tonnes due to special production conditions in Turkey, an exchange of views will be organised between Turkey and the Commission of the European Communities in order to examine the causes of these difficulties, and in order to seek a solution, taking into account the market situations in the Community and in Turkey.

## Joint statement

(Note verbale)

Should the general system of preferences applicable from the year 2000 onwards include provisions of interest for Turkey, the parties will hold consultations in order to agree the necessary adaptations to be made to the preferential provisions of the Decision.

## PROTOCOL 3

## On rules of origin

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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 Community or Turkey 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 Community or Turkey;
- (h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied mutatis mutandis;
- (i) 'added value' shall be taken to be the ex works price minus the customs value of each of the products incorporated which did not originate in the country in which those products were obtained;
- (j) 'chapters' and 'headings' mean the chapters and the headings (four-digit codes) used in the nomenclature which make 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.

#### TITLE II

## DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

#### Article 2

## General requirements

- 1. For the purpose of implementing this Decision, the following products shall be considered as originating in the Community:
- (a) products wholly obtained in the Community within the meaning of Article 4 of this Protocol;
- (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 5 of this Protocol;
- 2. For the purpose of implementing this Decision, the following products shall be considered as originating in Turkey:
- (a) products wholly obtained in Turkey within the meaning of Article 4 of this Protocol;
- (b) products obtained in Turkey incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Turkey within the meaning of Article 5 of this Protocol.

## Article 3

## Bilateral cumulation of origin

- 1. Materials originating in the Community shall be considered as materials originating in Turkey when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6(1) of this Protocol.
- 2. Materials originating in Turkey shall be considered as materials originating in the Community when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 6(1) of this Protocol.

## Article 4

## Wholly obtained products

- 1. The following shall be considered as wholly obtained in the Community or Turkey:
- (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 Community or Turkey by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) waste and scrap resulting from manufacturing operations conducted there;
- (i) goods produced there exclusively from the products specified in subparagraphs (a) to (h).
- 2. The terms 'their vessels' and 'their factory ships' in subparagraphs 1(f) and (g) shall apply only to vessels and factory ships:
- (a) which are registered or recorded in an EC Member State or in Turkey;
- (b) which sail under the flag of an EC Member State or of Turkey;
- (c) which are owned to an extent of a least 50 % by nationals of EC Member States or of Turkey, 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 EC Member States or of Turkey 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 EC Member States or of Turkey; and
- (e) of which at least 75 % of the crew are nationals of EC Member States or of Turkey.

## Article 5

## Sufficiently worked or processed products

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

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

- 2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:
- (a) their total value does not exceed 10 % of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.
- 3. Paragraphs 1 and 2 shall apply except as provided in Article 6.

## Article 6

## Insufficient working or processing operations

- 1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:
- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting or removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of packages;

- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in the Community or Turkey;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaugther of animals.
- 2. All the operations carried out in either the Community or Turkey 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 7

## 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.

Accordingly, 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 8

## 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 9

## Neutral elements

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

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

## TITLE III

## TERRITORIAL REQUIREMENTS

## Article 10

## Principle of territoriality

- 1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in the Community or Turkey.
- 2. If originating goods exported from the Community or Turkey to another country are returned they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
- (a) the goods returned are the same goods as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

## Article 11

## Direct transport

1. The preferential treatment provided for under the Decision applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Community and Turkey. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, transhipment 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.

- 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 12

## **Exhibitions**

- 1. Originating products, sent for exhibition in another country and sold after the exhibition for importation in the Community or Turkey shall benefit on importation from the provisions of the Decision provided it is shown to the satisfaction of the customs authorities that:
- (a) an exporter has consigned these products from the Community or Turkey 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 Community or Turkey;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
- 2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition

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

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

#### TITLE IV

#### DRAWBACK OR EXEMPTION

## Article 13

## Prohibition of drawback of, or exemption from, customs duties

- 1. Non-originating materials used in the manufacture of products originating in the Community or in Turkey 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 Community or Turkey 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 Community or Turkey 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 or 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 7(2) and products in a set within the meaning of Article 8 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 Decisions 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 Decision.

6. Notwithstanding paragraph 1, when Turkey applies a higher rate of customs duty than is in force in the Community, Turkey may apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to materials used in the manufacture of originating products, subject to the condition that the rate of customs charge shall not be less than that applicable to the same materials imported into the Community.

#### TITLE V

#### PROOF OF ORIGIN

## Article 14

## General requirements

- 1. Products originating in the Community shall, on importation into Turkey and products originating in Turkey shall, on importation into the Community, benefit from the Decision upon submission of either:
- (a) a movement certificate EUR.1, a specimen of which appears in Annex III; or
- (b) in the cases specified in Article 19(1), a declaration, the text of which appears in Annex IV, 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 (hereinafter referred to as the 'invoice declaration').
- 2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 23, benefit from the Decision without it being necessary to submit any of the documents referred to above.

## Article 15

## Procedure for the issue of a movement certificate EUR.1

- 1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
- 2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in one of the languages in which the Decision is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten,

they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

- 3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
- 4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or Turkey if the products concerned can be considered as products originating in the Community or Turkey and fulfil the other requirements of this Protocol.
- 5. The issuing customs authorities 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. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
- 6. The date of issue of the movement certificate EUR.1 shall be indicated in box 11 of the certificate.
- 7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

## Article 16

## Movement certificates EUR.1 issued retrospectively

- 1. Notwithstanding Article 15(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
- 2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
- 3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
- 4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:
- 'NACHTRÄGLICH AUSGESTELLT', 'DÉLIVRÉ À POSTERIORI', POSTERIORI', 'RILASCIATO A 'AFGEGEVEN POSTERIORI', **'ISSUED** Α RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', ΈΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', ΈΧΡΕΟΙΟΟ Α POSTERIORI', 'EMITIDO A POSTERIORI', **'UTFÄRDAT** JÄLKIKÄTEEN', 'ANNETTU EFTERHAND', 'SONRADAN VERILMISTIR'.
- 5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

## Article 17

## Issue of a duplicate movement certificate EUR.1

- 1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
- 2. The duplicate issued in this way must be endorsed with one of the following words:
- 'DUPLICATA', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'ANTIΓΡΑΦΟ', 'DUPLICADO', 'SEGUNDA VIA', 'KAKSOISKAPPALE', 'IKINCI NUSHADIR'.
- 3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.
- 4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

#### Article 18

## Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously

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

## Article 19

## Conditions for making out an invoice declaration

- 1. An invoice declaration as referred to in Article 14(1)(b) may be made out:
- (a) by an approved exporter within the meaning of Article 20; or
- (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 6 000.
- 2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Community or Turkey and fulfil the other requirements of this Protocol.
- 3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
- 4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
- 5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 20 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

## Article 20

## Approved exporter

- 1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under this Decision to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
- 2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
- 3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.
- 4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
- 5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

## Article 21

## Validity of proof of origin

- 1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
- 2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
- 3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

## Article 22

## 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 Decision.

## Article 23

## Exemptions from proof of origin

- 1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration C2/CP3 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 ECU 500 in the case of small packages or ECU 1 200 in the case of products from forming part of travellers' personal luggage.

## Article 24

## Supporting documents

The document referred to in Articles 15(3) and 19(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in the Community or Turkey and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

 (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;

- (b) documents proving the originating status of materials used, issued or made out in the Community or Turkey where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in the Community or Turkey, issued or made out in the Community or Turkey, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the Community or Turkey in accordance with this Protocol.

## Article 25

## Preservation of proof of origin and supporting documents

- 1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 15(3).
- 2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 19(3).
- 3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 15(2).
- 4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

## Article 26

## 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 27

## Amounts expressed in ecus

- 1. Amounts in the national currency of the exporting country equivalent to the amounts expressed in ecus shall be fixed by the exporting country and communicated to the importing countries through the Commission of the European Communities.
- 2. When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country. When the products are invoiced in the currency of another EC Member State or Turkey, the importing country shall recognise the amount notified by the country concerned.
- 3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in ecus as at the first working day in October 1996.
- 4. The amounts expressed in ecus and their equivalents in the national currencies of the EC Member States and Turkey shall be reviewed by the Association Committee at the request of the Community or Turkey. When carrying out this review, the Association Committee shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore 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 ecus.

## TITLE VI

## ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

## Article 28

## Mutual assistance

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

## Article 29

## Verification of proofs of origin

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

authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

- 2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof 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 of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community or Turkey and fulfil the other requirements of this Protocol.
- 6. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

## Article 30

## Dispute settlement

Where disputes arise in relation to the verification procedures of Article 29 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 be under the legislation of the said country.

#### Article 31

#### **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 32

## Free zones

- 1. The Community and Turkey shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
- 2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or Turkey 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 EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

## TITLE VII

## CEUTA AND MELILLA

## Article 33

## Application of the Protocol

- 1. The term 'Community' used in Article 2 does not cover Ceuta and Melilla.
- 2. Products originating in Turkey, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Community under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic of the European Communities. Turkey shall grant to imports of products covered by the Decision and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Community.

3. For the purpose of the application of paragraph 2 concerning products in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 34.

## Article 34

## Special conditions

- 1. Providing they have been transported directly in accordance with the provisions of Article 11, the following shall be considered as:
- (1) products originating in Ceuta and Melilla:
  - (a) products wholly obtained in Ceuta and Melilla;
  - (b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:
    - (i) the said products have undergone sufficient working or processing within the meaning of Article 5 of this Protocol; or that
    - (ii) those products are originating in Turkey or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 6(1).
- (2) products originating in Turkey:
  - (a) products wholly obtained in Turkey;
  - (b) products obtained in Turkey, in the manufacture of which products other than those referred to in (a) are used, provided that:

- (i) the said products have undergone sufficient working or processing within the meaning of Article 5 of this Protocol; or that
- (ii) those products are originating in Ceuta and Melilla or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 6(1).
- 2. Ceuta and Melilla shall be considered as a single territory.
- 3. The exporter or his authorised representative shall enter 'Turkey' and 'Ceuta and Melilla' in box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in box 4 of movement certificates EUR.1 or on invoice declarations.
- 4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

## TITLE VIII

## FINAL PROVISIONS

## Article 35

## Amendments to the Protocol

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

#### ANNEX I

## INTRODUCTORY NOTES TO THE LIST IN ANNEX II

#### Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of the Protocol.

#### Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

## Note 3:

- 3.1. The provisions of Article 5 of the Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Community or in Turkey.
- 3.2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2 where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No...,' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.
- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

## Example:

The rule for prepared foods of heading No 1904 which specifically excludes the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

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

## ANNEX II

# LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 used must be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materals of Chapter 3 used must be wholly obtained
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained
ex 0403	Buttermilk, curdled milk and cream, yoghurt, kephir	Manufacture in which:
	and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter	- all the materials of Chapter 4 used must be wholly obtained,
		the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
0504 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	Manufacture in which all the materials of Chapter 5 used must be wholly obtained
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	Manufacture in which all the materials of Chapter 5 used must be wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like;	Manufacture in which:
	cut flowers and ornamental foliage	all the materials of Chapter 6 used must be wholly obtained,
		— the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 7	Edible vegetables and certain roots and tubers, excluding sweet corn of heading Nos 0710 40 00 and 0711 90 30	Manufacture in which all the materials of Chapter 7 used must be wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which:
		— all the fruit and nuts used must be wholly obtained,
		the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex Chapter 9	Coffee, tea and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading
0902	Tea, whether or not flavoured	Manufacture from materials of any heading
ex 0910	Mixtures of spices	Manufacture from materials of any heading
Chapter 10	Cereals .	Manufacture in which all the materials of Chapter 10 used must be wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables roots and tubers of heading No 0714 or fruit used must be wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained
ex 1302	Pectic substances, pectinates and pectates	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:	7
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506
	— other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503:	
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506
	— other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
	— Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504
	— other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained
from ex 1507 to ex 1515	Vegetable oils and their fractions:	
10 (x 1313	<ul> <li>Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption</li> </ul>	Manufacture in which all the materials used are classified within a heading other than that of the product
	— solid fractions	Manufacture from other materials of heading Nos 1507 to 1515
	— other	Manufacture in which all the vegetable materials used must be wholly obtained (1)
ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared excluding the hydrogenated castor oil, so called 'opal-wax' of heading No 1516 20 10	Manufacture in which:  — all the materials of Chapter 2 used must be wholly obtained; all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used
1517 10 90 1517 90 91 1517 90 99	Margarine; 'simili-saindoux' and other fats or oils or of fractions of different fats or oils	Manufacture in which:  — all the materials of Chapters 2 and 4 used must be
		wholly obtained,  — all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used
1518 00 31 1518 00 39	Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 1522 00	Residues resulting from the treatment of fatty substances or animal or vegetable substances	Manufacture in which all the materials used are classified within a heading other than of the product
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained

<sup>(1)</sup> However, the following rule of origin shall apply within the limits of a quota of 18 000 tonnes for sunflower oil (ex 1512 11) and 10 000 tonnes for rape, colza and mustard oils (ex 1514 10): 'Manufacture in which all the materials used are classified within a heading other than that of the product'.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
1701	Cane or beet sugar and chemically pure sucrose, in solid form:	
	— Flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
	— other	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel, excluding heading Nos 1702 11 00, 1702 30 51, 1702 30 59, 1702 50 00 and 1702 90 10:	
	Sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
	— other	Manufacture in which all the materials used must already be originating
1703	Molasses resulting from the extraction or refining of sugar:	
	— Flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the exworks price of the product
	— other	Manufacture in which all the materials used are classified within a heading other than that of the product
1801 00 00 1802 00 00	Cocoa beans, whole or broken, raw or roasted Cocoa shells, husks, skins and other cocoa waste	Manufacture in which all the materials used are classified within a heading other than that of the product
1902 20 10 1902 20 30	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi,	Manufacture in which:  — all cereals and derivatives (except durum wheat and
	ravioli, cannelloni; couscous, whether or not prepared containing more than 20 % by weight of meat, meat offal, fish crustaceans or molluscs	its derivatives) used must be wholly obtained,  — all the materials of Chapters 2 and 3 used must be wholly obtained
-	Vegetables, fruits, and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained
2001 10 00	— Cucumbers and gherkins	
2001 20 00	— onions	
2001 90 10	— mango chutney	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
2001 90 20	fruit of the genus Capsicum other than sweet peppers or pimentos	
2001 90 50	— mushrooms	
ex 2001 90 80	— olives	
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained
ex 2004 ex 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading No 2006, excluding heading Nos 2004 10 91, 2004 90 10, 2005 20 10 and 2005 80 00	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works of the product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which:  — all the materials used are classified within a heading other than that of the product,
,		— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
x 2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, excluding heading Nos 2008 11 10, 2008 91 00, 2008 99 85, 2008 99 91 and 2008 99 99:	
	- Nuts, not containing added sugar or spirits	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product
	- mixtures based on cereals	Manufacture in which all the materials used are classified within a heading other than that of the product
	Other except for fruit and nuts cooked otherwise	Manufacture in which:
	than by steaming or boiling in water, not containing added sugar, frozen	all the materials used are classified within a heading other than that of the product,
		<ul> <li>the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>
	— other	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
2009	Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<ul> <li>Manufacture in which:</li> <li>— all the materials used are classified within a heading other than that of the product,</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>
ex 2106	Flavoured or coloured sugar syrups	Manufacture in which:  — all the materials used are classified within a heading other than that of the product,  — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009	Manufacture in which:  — all the materials used are classified within a heading other than that of the product,  — all the grapes or any material derived from grapes used must be wholly obtained
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	Manufacture in which:  — all the materials used are classified within a heading other than that of the product,  — all the grapes or any material derived from grapes used must be wholly obtained
ex 2207 ex 2208	Undenatured and denatured ethyl alcohol obtained from agricultural products mentioned on Annex II to the Treaty, excluding spirits, liqueurs and other spirituous beverages, alcoholic preparations (concentrated extracts) for the manufacture of beverages	Manufacture:  — from materials not classified within headings No 2207 or 2208,  — in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume
2209 00	Vinegar and substitutes for vinegar obtained from acetic acid	Manufacture in which:  — all the materials used are classified within a heading other than that of the product,  — all the grapes or any material derived from grapes used must be wholly obtained
Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained
2309	Preparations of a kind used in animal feeding	Manufacture in which:
		all the cereals, sugar or molasses, meat or milk used must already be originating,
	•	all the materials of Chapter 3 used must be wholly obtained
2401	Unmanufactured tobacco; tobacco refuse	Manufacture in which all the materials of Chapter 24 used must be wholly obtained
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork	Manufacture in which all the materials used are classified within a heading other than that of the product
5301 5302	Flax and true hemp (Cannabis sativa L.), raw or processed but not spun; flax and true hemp tow and waste (including yarn waste and garnetted stock)	Manufacture in which all the materials used are classified within a heading other than that of the product

## ANNEX III

## MOVEMENT CERTIFICATE EUR. 1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR. 1

## Printing instructions

- 1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
- 2. The competent authorities of the Member States of the Community and of Turkey may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

#### ANNEX IV

## INVOICE DECLARATION

The invoice 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.

## **English** version

The exporter of the products covered by this document (customs authorisation No ... (1)), declares that, except where otherwise clearly indicated, these products are of ... preferential origin (2).

## Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera  $n^o \dots (1)$ ) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial  $\dots (2)$ .

#### Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladels nr. . . . (1)), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i . . . (2).

## German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...(1)) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, daß diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ... Ursprungswaren sind (2).

## Greek version

Ο εξαγωγέας, των προϊόντων που καλύπτονται από το παρόν έγγραφο [άδεια τελωνείου υπ' αριθ. . . .  $(^1)$ ] δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής . . .  $(^2)$ .

## French version

L'exportateur des produits couverts par le présent document (autorisation douanière  $n^o \dots (^1)$ ) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle  $\dots (^2)$ .

## Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. . . .  $(^1)$ ) dichiara che, salvo indicazione contraria, le merci sono di origini preferenziale . . .  $(^2)$ .

<sup>(1)</sup> When the invoice declaration is made out by an approved exporter within the meaning of Article 20 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an aproved exporter, the words in brackets shall be omitted or the space left blank.

<sup>(2)</sup> Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 34 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

## **Dutch** version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...  $(^1)$ ), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn  $(^2)$ .

## Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira nº ... (¹)), declara que, salvo expressamente indicado em contrário, estes produtos são de origem prefencial ... (²).

#### Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o . . . (1)) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja . . . alkuperätuotteita (2).

## Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. . . . ( $^{1}$ ) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ursprung i . . . ( $^{2}$ ).

## Turkish version

Isbu belge (gümrük onay No:(1)) kapsamindaki maddelerin ihracatçisi aksi açikça belirtilmedikçe, maddelerin menseli ve tercihli (2) maddeler oldugunu beyan eder.	bι
	(3
(Place and date)	
	•
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear scrip	pt)

<sup>(1)</sup> When the invoice declaration is made out by an approved exporter within the meaning of Article 20 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an aproved exporter, the words in brackets shall be omitted or the space left blank.

<sup>(2)</sup> Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 34 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

<sup>(3)</sup> These indications may be omitted if the information is contained on the document itself.

<sup>(4)</sup> See Article 19(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

## Joint declaration concerning the Republic of San Marino

- 1. Products originating in the Republic of San Marino shall be accepted by Turkey as originating in the Community within the meaning of this Decision.
- 2. The Protocol on rules of origin shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

## Joint Declaration

1. Possibility for cumulation with materials originating in EFTA, the CEECs, the Baltic Sates and Slovenia

The Contracting Parties have agreed that, following the entry into force of this Protocol, they shall commence studying the technical and economic justifications and take all the necessary steps for including provisions in Protocol 3 to allow for cumulation with materials originating in the abovementioned countries with which they have signed agreements.

The Contracting Parties declare their intention to conclude this process at their earliest convenience.

2. Transitional period concerning the issuing or making-out of proofs of origin, issued in accordance with Decision No 4/72

Until 31 December 1998, the competent customs authorities of the Community and of Turkey shall accept as valid proof of origin, within the meaning of Protocol 3, documents established according to the rules of Decision No 4/72.