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CHAPTER ON RULES OF ORIGIN AND ORIGIN PROCEDURES

SECTION A - RULES OF ORIGIN

Article 1

Definitions

For the purposes of this Annex:

- (a) ‘chapters’, ‘headings’ and ‘subheadings’: means the chapters (two-digit codes), the headings (four-digit codes) and sub-headings (six-digit codes) used in the nomenclature of the Harmonized System;
- (b) ‘classified’: refers to the classification of a product or material under a particular chapter, heading or subheading of the Harmonized System;
- (c) ‘consignment’: means goods 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;
- (d) ‘competent governmental authority’: means in the case of Mexico, the designated authority within the Secretaría de Economía (Ministry of Economy), or its successor;
- (e) ‘customs authorities’: means the governmental authority that is responsible under the law of a Party for the administration, application and enforcement of customs laws and regulations;
- (f) ‘exporter’: means the person located in the territory of a Party who exports from the territory of that Party and makes out a statement on origin;
- (g) ‘goods’: means both materials and products;
- (h) ‘importer’: means the person located in the territory of a Party who imports a good;
- (i) ‘material’: means any ingredient, raw material, component or part, etc., used in the production of the product;
- (j) ‘originating materials’ or ‘originating products’: means materials or products which qualify as originating under this Chapter;

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- (k) ‘non-originating materials’ or ‘non-originating products’: means materials or products which do not qualify as originating under this Chapter;
- (l) ‘Party’: refers to the Union or Mexico;
- (m) ‘product’: means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (n) ‘production’: means any kind of working, processing or specific operations, including assembly;
- (o) ‘territory’: includes territorial sea.

Article 2

General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in a Party where the last production took place:
 - (a) products wholly obtained in a Party within the meaning of Article 4;
 - (b) products produced in a Party exclusively from originating materials;
 - (c) products produced in a Party incorporating non-originating materials, provided they have fulfilled the conditions set out in Annex II.and when those products satisfy all other applicable requirements of this Chapter.
2. When a product has acquired originating status, the non-originating materials used in the production of that product shall not be considered non-originating when that product is incorporated as a material in another product.
3. The acquisition of originating status shall be fulfilled without interruption in Mexico or the Union.

Article 3

Cumulation of origin

1. A product originating in a Party is considered originating in the other Party when it is used as a material in the production of another product in that Party.
2. Paragraph 1 does not apply if:

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- (i) the production of a product does not go beyond the operations referred to in Article 6, and
- (ii) the object of this production, as demonstrated on the basis of a preponderance of evidence, is to circumvent financial or fiscal legislation of the Parties.

Article 4

Wholly obtained products

1. The following shall be considered as wholly obtained in a Party:
 - (a) mineral products extracted from their soil or from their seabed;
 - (b) plants and vegetable products grown or harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products obtained from slaughtered animals born and raised there;
 - (f) products obtained by hunting or fishing conducted there;
 - (g) products obtained from aquaculture there, where aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants are born or raised from seed stock such as eggs, roes, fry, fingerlings or larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;
 - (h) products of sea fishing and other products taken from the sea outside any territorial sea by their vessels;
 - (i) products produced on board their factory ships exclusively from products referred to in subparagraph (h);
 - (j) used articles collected there fit only for the recovery of raw materials, including those raw materials;
 - (k) waste and scrap resulting from production operations conducted there;
 - (l) products extracted from the seabed or subsoil thereof outside their territorial sea, provided that they have rights to exploit or work such seabed or subsoil;

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- (m) goods produced there exclusively from the products specified in subparagraphs (a) to (l).
- 2. The terms 'their vessels' and 'their factory ships' in paragraph 1(h) and 1(i) shall apply only to vessels and factory ships:
 - (a) which are registered in a Member State of the Union or in Mexico;
 - (b) which sail under the flag of a Member State of the Union or of Mexico;
 - (c) which meet one of the following conditions:
 - (i) they are at least 50% owned by nationals of a Member State of the Union or of Mexico; or
 - (ii) they are owned by companies
 - which have their head office and their main place of business in a Member State of the Union or Mexico, and
 - which are at least 50% owned by public entities or nationals of a Member State of the Union or by Mexico.

Article 5

Tolerance

1. Notwithstanding paragraph 1(c) of Article 2, if non-originating materials used in the production of a product do not satisfy the requirements set out in Annex II, the product shall be considered as originating in a Party 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 Annex II for the maximum value or weight of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Notes 5 and 6 of Annex I, shall apply.
2. Paragraph 1 shall not apply to products wholly obtained in a Party within the meaning of Article 4. If Annex II requires that the materials used in the production of a product are wholly obtained, the tolerance provided in those paragraphs shall apply to the sum of these materials.

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Article 6

Insufficient working or processing operations

1. Notwithstanding paragraph 1(c) of Article 2, a product shall not be considered originating in a Party if the production of the product consists only of the following operations conducted on non-originating materials in a Party.
 - (a) operations to ensure the preservation of products in good condition during transport and storage (such as ventilation, spreading out, drying, freezing, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
 - (b) simple addition of water or dilution that does not materially alter the characteristics of the product or dehydration or denaturation¹ of products;
 - (c) sifting or screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
 - (d) sharpening, simple grinding or simple cutting;
 - (e) peeling, stoning or shelling of fruits, nuts or vegetables;
 - (f) husking;
 - (g) removing of grains;
 - (h) polishing or glazing of cereals and rice, partial or total milling of rice;
 - (i) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
 - (j) changes of packaging, breaking up and assembly of packages;
 - (k) simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) washing, cleaning, the removal of dust, oxide, oil, paint or other coverings;

¹ Denaturation covers making alcohol unfit for human consumption by the addition of toxic or foul-tasting substances.

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- (n) simple painting and polishing operations;
 - (o) simple mixing of products², whether or not of different kinds;³
 - (p) assembly of parts classified as complete or finished article in accordance with General Interpretative Rule 2(a) of the General Rules for the Interpretation of the Harmonized System or other simple assembly of parts;
 - (q) disassembly of a product into parts or components;
 - (r) ironing or pressing of textiles and textile articles;
 - (s) slaughter of animals; or
 - (t) a combination of two or more operations specified in subparagraphs (a) to (s).
2. For the purpose of paragraph 1, operations shall be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance and the operations resulting from those skills, machines, apparatus or tools do not confer the essential character or properties of the good.

Article 7

Unit of qualification

1. The unit of qualification for the application of the provisions of this Chapter shall be the particular product which is considered as the basic unit when determining classifying the product under the Harmonized System.

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized 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 Harmonized System, each product must be taken individually when applying the provisions of this Chapter.

² Simple mixing of products covers mixing of sugar.

³ These operations do not apply to mixing and blending in Chapters 27 to 30, 32 to 35 and 38.

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Article 8

Accounting segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, the management of materials using an accounting segregation method may be used without keeping the materials in separate stocks.
2. If originating and non-originating fungible products of Chapter 10, 15, 27, 28, 29, heading 32.01 to 32.07, or heading 39.01 to 39.14 are physically combined or mixed in stocks in a Party before exportation to the other Party, the management of those products using an accounting segregation method may be used without keeping those products in separate stocks.
3. For the purposes of paragraph 1 and 2, "fungible materials" or "fungible products": means materials or products that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another, in the case of materials once they are incorporated into the finished product.
4. The application of the accounting segregation method for managing stocks shall be pursuant to a stock management system under accounting principles which are generally accepted in the Party.
5. The stock management system must ensure that, at any time, the number of products obtained which could be considered as originating in a Party is the same as the number that would have been obtained by using a method of physical segregation of the stocks.
6. A manufacturer using a stock management system must keep records of the operation of the system that are necessary for the customs authorities of the Party concerned to verify compliance with the provisions of this Chapter.
7. A Party may require that the use of accounting segregation pursuant to this Article is subject to prior authorisation by the customs authorities of that Party.
8. The customs authorities of that Party may make the granting of this authorisation subject to any conditions they deem appropriate, and may withdraw it if the manufacturer makes improper use of it or fails to fulfil any of the other conditions laid down in this Chapter.

Article 9

Accessories, spare parts and tools

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1. 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.
2. Such accessories, spare parts and tools shall be disregarded as originating or non-originating except when calculating the maximum value of non-originating materials when a product is subject to a maximum value of non-originating materials set out in Annex II.

Article 10

Sets

Sets, as defined in General Rule 3 for the Interpretation of the Harmonized System, shall be regarded as originating in a Party when all of its component goods are originating. Nevertheless, when a set is composed of originating and non-originating goods, the set as a whole shall be regarded as originating in a Party, provided that the value of the non-originating goods does not exceed 15% of the ex-works price of the set.

Article 11

Neutral elements

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

- (a) fuel, energy, catalysts and solvents;
- (b) equipment, devices and supplies used to test or inspect the product;
- (c) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (d) machines, tools, dies and moulds;
- (e) plant, equipment, spare parts and materials used in the maintenance of equipment and buildings;
- (f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
- (g) other materials which are not incorporated nor intended to be incorporated into the final composition of the product.

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Article 12

Packing materials, packaging materials and containers

1. Packaging materials and containers in which the product is packaged for retail sale, if classified with the product pursuant to General Rule 5 for the Interpretation of the Harmonized System shall be disregarded as originating or non- originating except when calculating the maximum value of non-originating materials when a product is subject to a maximum value of non-originating materials set out in Annex II.
2. Packing materials and containers in which a product is packed for shipment shall be disregarded in determining the origin of the product.

Article 13

Returned goods

If originating goods exported from a Party to a non-Party are returned, they shall 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;
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that non-Party or while being exported.

Article 14

Non alteration

1. The goods declared for importation in a Party shall be the same goods as exported from the other Party in which they are considered originating. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition, or other than adding or affixing marks, labels, seals, or any other distinguishing signs, to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for import.
2. Storage of goods or consignments may take place in a non-Party provided they remain under customs supervision in that non-Party.
3. Without prejudice to the provisions of Section B, the splitting of consignments may take place in a non-Party where carried out by the exporter or under his responsibility provided they remain under customs supervision in that non-Party.

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4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reasons to believe the contrary. In such cases the declarant, in accordance with the provisions of domestic law of each Party, shall provide evidence of compliance, which shall be given by appropriate means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

Article 15

Exhibitions

1. Originating products, sent for exhibition in a country other than a Party and sold after the exhibition for importation in a Party shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from a Party 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 a Party;
 - (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 statement on origin must be made out in accordance with the provisions of Section B and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition must be indicated thereon.
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.
4. The customs authorities of the importing Party may require evidence that the products have remained under customs control in the country of exhibition, as well as additional documentary evidence of the conditions under which they have been exhibited.

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SECTION B: ORIGIN PROCEDURES

Article 16

Claim for preferential tariff treatment and statement on origin

1. The importing Party shall on importation grant preferential tariff treatment to a product originating in the other Party within the meaning of this Chapter on the basis of a claim by the importer for preferential tariff treatment, provided that all applicable requirements under this Chapter are met.
2. The claim for preferential tariff treatment shall be based on a statement on origin issued in accordance with Article 17, which text appears in Annex III, given by the exporter on an invoice or any other commercial document.
3. The claim for preferential tariff treatment and its basis as referred to in paragraph 2, shall be included in the customs import declaration in accordance with the laws and regulations of the importing Party.
4. The importer making a claim based on a statement on origin referred to in paragraph 2 shall possess it and, when required, provide a copy of the statement on origin to the customs authority of the importing Party.
5. Paragraphs 2, 3 and 4 do not apply in the cases specified in Article 22.

Article 17

Conditions for making out a statement on origin

1. A statement on origin as referred to in Article 16 (2) may be made out by an exporter registered:
 - (a) in Mexico, as an exporter authorised by the competent governmental authority subject to any conditions which are considered appropriate to verify the originating status of the products as well as the fulfilment of the other requirements of this Chapter, and
 - (b) in the Union, as an exporter in accordance with the relevant European Union legislation (Registered Exporter System).
2. The customs authorities or the competent governmental authority shall grant to the registered exporter a number which shall appear on the statement on origin. The customs authorities or the competent governmental authority shall manage the correct use of the registration by the exporter and may withdraw it in case of incorrect use.

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3. A statement on origin as referred to in Article 16(2) may be made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
4. A statement on origin shall be made out by the exporter using one of the linguistic versions included in Annex III on an invoice or any other commercial document that describes the originating product in sufficient detail to enable its identification.
5. Statements on origin shall bear the original signature of the exporter in manuscript. However, an exporter registered within the meaning of paragraph 1 shall not be required to sign such statements provided that he accepts full responsibility towards the customs authorities or the competent governmental authority of the exporting Party, for any statement on origin which identifies him as if it had been signed in manuscript by him.
6. The exporter making out a statement on origin shall be prepared to submit at any time, at the request of the customs authorities or the competent governmental authority of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Chapter.
7. A statement on origin may be made out by the exporter when the products to which it relates are exported, or after exportation if the statement on origin is presented in the importing Party within one year after the importation of the products to which it relates or within a longer period of time if specified in the laws of the importing Party.

Article 18

Validity of the statement on origin

1. A statement on origin shall be valid for one year from the date it was made out.
2. A statement on origin may apply to:
 - (a) a single shipment of a product; or
 - (b) multiple shipments of identical products within any period specified in the statement on origin not exceeding 12 months.

Article 19

Importation by Instalments

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Where, at the request of an importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled goods within the meaning of General Rule 2(a) for the interpretation of the Harmonized System falling within Sections XV to XXI of the Harmonized System are imported by instalments, a single statement on origin for such goods shall be submitted as required by the customs authorities upon importation of the first instalment.

Article 20

Discrepancies and minor errors

1. Minor discrepancies between the statements made in the statement on 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, because of that fact, render the statement on origin null and void if it is duly established that this document does correspond to the products concerned.
2. The customs authorities of the importing Party shall not reject a claim for preferential tariff treatment due to minor errors, such as typing errors, in the statement on origin.

Article 21

Record keeping requirements

1. An importer claiming preferential tariff treatment for a product imported into a Party shall have in his possession and maintain, for 3 years from the date of importation of the product, or for a longer period of time as the importing Party may specify, the statement on origin made out by the exporter.
2. An exporter who made out a statement on origin shall have in his possession and maintain copies of the statement on origin, and all other records demonstrating that the product satisfies the requirements to obtain originating status, for 3 years following the making out of that statement on origin, or for a longer period of time as the exporting Party may specify.
3. The records to be kept in accordance with this Article may be held in electronic form.

Article 22

Exemptions from the statement on 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

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requiring a statement on origin provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Chapter and where there is no doubt as to the veracity of such a statement.

2. The 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 goods that no commercial purpose is intended, provided that the importation does not form part of a series of importations that may reasonably be considered to have been made separately for the purpose of avoiding the requirement for an statement on origin.
3. The total value of these products referred to in paragraph 1 shall not exceed EUR 500 or its equivalent amount in the Party's currency in the case of small packages or, EUR 1 200 or its equivalent amount in the Party's currency in the case of products forming part of travellers' personal luggage.
4. Nothing in this Article precludes a Party to adopting appropriate customs controls to ensure compliance with the provisions set for in paragraphs 1 to 3.

Article 23

Verification of origin and administrative cooperation

1. The Parties shall provide each other, with the addresses and contact points of the customs authorities or the competent governmental authority responsible for verifying the statements on origin.
2. In order to ensure the proper application of this Chapter, the Parties shall assist each other, through their customs authorities or the competent governmental authority, to verify whether products are originating, the authenticity of the statements on origin and the accuracy of the information provided in these documents.
3. Verifications of the statements on origin shall be carried out at random or whenever the customs authorities of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Chapter.
4. For the purposes of implementing the provisions of paragraph 3, the customs authorities of the importing Party shall request in writing a verification of origin to the customs authority or the competent governmental authority of the exporting Party, providing the following:
 - the identity of the customs authority issuing the request;
 - the name of the exporter to be verified;

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- the subject and scope of the verification; and
 - a copy of the statement on origin and, where applicable, any other relevant documentation.
5. The verification shall be carried out by the customs authorities or the competent governmental authority of the exporting Party. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
 6. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. The results must be presented in a written report, clearly indicating whether the products concerned can be considered as originating, the authenticity and the fulfilment with the other requirements of this Chapter. The written report shall include:
 - (i) the results of the verification;
 - (ii) the description of the product subject to verification and the tariff classification relevant to the application of the rule of origin;
 - (iii) a description and explanation of the rationale concerning the originating status of the product; and
 - (iv) where available, supporting documentation.
 7. If in cases of reasonable doubts 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 origin of the products, the requesting customs authorities are entitled, save in exceptional circumstances, to refuse to grant preferential tariff treatment.
 8. If there are differences in relation to the verification procedures of this Article or in the interpretation of the rules of origin in determining whether a product qualifies as originating, and these differences cannot be resolved through consultations between the customs authority requesting the verification and the customs authority or competent governmental authorities responsible for performing the verification, the importing Party shall notify the exporting Party within 60 days of receiving the written report.
 9. At the request of either Party, the Parties shall hold and conclude consultations within 90 days from the date of the notification referred to in paragraph 8 to resolve those differences. The period of time for concluding consultations may be extended on a case by case basis by mutual written consent between the Parties. The Parties shall seek to resolve those differences within the Special Committee on Customs, Trade Facilitation and Rules of Origin referred to in Article X.17 by reaching a common decision.

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10. This Chapter does not prevent a customs authority of a Party from taking any other action that it considers necessary, pending a resolution of the differences referred in paragraph 8 under this Agreement.

Article 24

Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of information provided to it by the other Party pursuant to this Chapter, and shall protect that information from disclosure.
2. Information obtained by the authorities of the importing Party may only be used by such authority for the purposes of this Chapter.
3. Confidential business information obtained from the exporter by the authority of the exporting Party shall not be disclosed unless otherwise provided for in this Chapter.
4. Information obtained by the customs authority of the importing Party pursuant to this Chapter shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, unless the exporting Party is formally informed in writing by the importing Party of which information will be used and the justification for its usage, and provided that no objection is raised by the exporting Party.
5. Nothing shall preclude a Party from the use of confidential information for the purposes of administration or enforcement of customs laws related to this Chapter, or as otherwise required by the Party's law, including in an administrative, quasi-judicial or judicial proceeding.

Article 25

Administrative measures and sanctions

Administrative measures and sanctions shall be imposed on any person who draws up, or causes a document to be drawn up, which contains incorrect information for the purpose of obtaining a preferential tariff treatment for products.

SECTION C – OTHER PROVISIONS

Article 26

Application of the Chapter to Ceuta and Melilla

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1. For the purpose of this Chapter, in the case of the Union, the term "Party" does not include Ceuta and Melilla.
2. Products originating in Mexico, when imported into Ceuta or Melilla shall in all respects be subject to the same customs treatment under this Agreement as that which is applied to products originating in the customs territory of the Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Union. Mexico shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs treatment as that which is granted to products imported from and originating in the Union.
3. The rules of origin and origin procedures under this Chapter shall apply *mutatis mutandis* to products exported from Mexico to Ceuta and Melilla and to products exported from Ceuta and Melilla to Mexico.
4. Ceuta and Melilla shall be considered as a single territory.
5. The exporter or his authorized representative shall enter "Mexico" and "Ceuta and Melilla" in field 3 of the text of the statement on origin, depending on the origin of the product.
6. The Spanish customs authorities shall be responsible for the application and implementation of this Chapter in Ceuta and Melilla.

Article 27

Amendments to the Chapter

The Joint Committee may amend this Chapter.

Article 28

Explanatory Notes

1. Explanatory notes regarding the interpretation, application and administration of this Chapter are set out in Annex V.
2. The Parties may amend the explanatory notes referred to in paragraph 1 and agree on new explanatory notes within the Special Committee on Customs, Trade Facilitation and Rules of Origin.

Article 29

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Transitional provisions

1. For goods which a claim for preferential tariff treatment and importation was made before the entry into force of this Agreement, the rules and conditions under Annex III to Decision No. 2/2000 of the EC-Mexico Joint Council of 23 March 2000 and its Appendices I to V shall be applicable for a maximum period of 3 years after the entry into force of this Agreement.
2. A proof of origin issued in accordance with the provisions of Annex III to Decision No. 2/2000 of the EC-Mexico Joint Council of 23 March 2000 and its Appendices I to V, for which a claim for preferential tariff treatment has not been made by the date of entry into force of this Agreement, shall not be valid.
3. For goods which at the entry into force of this Agreement are either in transit from the exporting Party to the importing Party or under customs control in the importing Party without the payment of import duties and taxes, a claim for preferential tariff treatment shall be made in accordance with Article 16 and provided that all the provisions of this Chapter are fulfilled.

Article 30

The Special Committee on Customs, Trade Facilitation and Rules of Origin

The functions of the Special Committee on Customs, Trade Facilitation and Rules of Origin for the purposes of the effective implementation and operation of this Chapter are listed in Article 17 of the Customs and Trade Facilitation chapter.

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ANNEX III

TEXT OF THE STATEMENT ON ORIGIN

A statement on origin, the text of which is set out below, shall be made out using one of the following linguistic versions and in accordance with the domestic law of the exporting Party. The statement on origin must be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Bulgarian version

Spanish version

Czech version

Danish version

German version

Estonian version

Greek version

English version

French version

Croatian version

Italian version

Latvian version

Lithuanian version

Hungarian version

Maltese version

Dutch version

Polish version

Portuguese version

Romanian version

Slovak version

Slovenian version

Finnish version

Swedish version

(Period: from..... to⁽¹⁾)

The exporter of the products covered by this document (exporter reference No⁽²⁾) declares that, except where otherwise clearly indicated, these products are of ...
.....preferential origin ⁽³⁾.

(Place and date⁽⁴⁾)

.....
(Printed name of the exporter)

.....
(...)

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¹ When the statement on origin is completed for multiple shipments of identical originating products within the meaning of paragraph 2 (b) of Article 18, indicate the period for which the statement on origin will apply. The period shall not exceed 12 months. All importations of the product must occur within the period indicated. Where a period is not applicable, the field can be left blank.

² Where the exporter has not been assigned a number for consignment less than 6.000 EUR in accordance with Article 17(2), this field may be left blank. When the statement on origin is made out by an exporter registered within the meaning of Article 17, the number of the exporter must be entered in this space.

⁴ Place and date may be omitted if the information is contained on the document itself.

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ANNEX IV

THE PRINCIPALITY OF ANDORRA AND THE REPUBLIC OF SAN MARINO

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by Mexico under the same customs regime as that which applies to products imported from and originating in the Union, as long as the customs union established by Council Decision 90/680/EEC of 26 November 1990⁴ remains in force.
2. Products originating in Mexico falling within Chapters 25 to 97 of the Harmonized System benefit from the same preferential tariff treatment when imported into Andorra as they receive when imported into the Union, as long as the customs union established by Decision 90/680/EEC of 26 November 1990¹ remains in force.
3. Products originating in the Republic of San Marino falling within Chapters 1 to 97 of the Harmonized System shall be accepted by Mexico under the same customs regime as that which applies to products imported from and originating in the Union, as long as the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, done at Brussels on 16 December 1991⁵, remains in force.
4. Products originating in Mexico falling within Chapters 1 to 97 of the Harmonized System benefit from the same preferential tariff treatment when imported into San Marino as they receive when imported into the Union, as long as the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, done at Brussels on 16 December 1991 remains in force.
5. This Chapter shall apply *mutatis mutandis* to the trade of the products referred to in points 1 to 4.
6. The exporter or his authorised representative shall enter “Mexico” as well as either “Andorra” or “San Marino” in field 3 of the text of the statement on origin, depending on the origin of products.
7. The Union shall send to Mexico the addresses of the authorities responsible for the verification process in the Principality of Andorra and the Republic of San Marino.

⁴ Council Decision 90/680/EEC of 26 November 1990 on the conclusion of an agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra (OJ EU L 374, 31.12.1990, p. 13).

⁵ OJ EU L 84, 28.3.2002, p. 43.

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8. If the competent governmental authority of the Principality of Andorra or the Republic of San Marino does not comply with the provisions of this Chapter, Mexico may take the case to the Special Committee on Customs, Trade Facilitation and Rules of Origin established by Article X.17X, in order for appropriate measures to be determined to resolve the issue.

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ANNEX V

EXPLANATORY NOTES

Article 14. Non-alteration

Where the exporter did not know the final destination of individual goods included in the consignment at the time of export, the importer will present the statement on origin issued after the exportation.

The importer may prove that the goods that were in transit through the territory of a non-Party (with or without trans-shipment or temporary storage) were under the surveillance of the customs authorities of such territories. Upon request of the customs authorities of the importing Party, the declarant would have to present the following documentation:

1. Transport documents such as airway bill, bill of lading or road consignment note, as the case may be, in which it is on record the date and place of shipment of the goods and the port, airport or port of entry at the final destination, when the goods were in transit through the territory of one or more countries that are non-Parties, without trans-shipment or temporary storage.
2. Transport documents such as airway bill, bill of lading or road consignment note, as the case may be, or the combined transport document, when the goods were in transit through the territory of one or more countries that are non-Parties, with trans-shipment in such territories and not being subject to temporary storage.
3. Copy of the documents that provide evidence that the goods remained under surveillance of the customs authority where the goods that were in transit through the territory of one or more countries that are non-Parties were subject to trans-shipment and temporary storage.

In absence of any of the above mentioned documents, the importer may provide any other supporting document.

Article 17. Conditions for making out a statement on origin

Statements on origin have to be made out by an exporter established in the territory of one of the Parties. If the invoice is made out in a third country, the statement on origin can appear on any other commercial document⁶ issued in the territory of the exporting Party, which describes the goods concerned in sufficient detail to enable them to be identified as originating in accordance with this Chapter. In such a case the exporter of

⁶ Such commercial documents are for instance the delivery note or packing list which accompany the goods.

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the goods must be identified on the document on which the statement on origin is made out.

Furthermore, the following guidelines shall apply:

- (a) the wording of the statement on origin shall be in accordance with the wording set out in Annex III of this Chapter;
- (b) the indication of non-originating goods and therefore goods which are not covered by the statement on origin should not be made on the statement itself. However, this indication should appear on the invoice in a precise way so as to avoid any misunderstandings;
- (c) statements on origin made out on photocopied invoices are acceptable provided such statements bear the signature of the exporter under the same conditions as the original;
- (d) a statement on origin made out on the reverse of the invoice is acceptable;
- (e) a statement on origin may be made out on a separate sheet of the invoice provided that the sheet is obviously part of the invoice. A complementary form may not be used;
- (f) a statement on origin made out on a label which is subsequently attached to the invoice is acceptable provided there is no doubt that the label has been affixed by the exporter. For example the exporter's signature should cover both the label and the invoice.