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Agreement between the European Economic Community and the Kingdom of Norway - Protocol No 1 concerning the treatment applicable to certain products - Protocol No 2 concerning products subject to special arrangements to take account of differences in the cost of agricultural products incorporated therein - Protocol No 3 concerning the definition of the concept of "originating products" and methods of administrative cooperation - Protocol No 4 concerning certain provisions relating to Ireland - Final Act - Declarations

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AGREEMENT between the European Economic Community and the Kingdom of Norway

THE EUROPEAN ECONOMIC COMMUNITY,

of the one part, and

THE KINGDOM OF NORWAY,

of the other part,

DESIRING to consolidate and to extend, upon the enlargement of the European Economic Community, the economic relations existing between the Community and Norway and to ensure, with due regard for fair conditions of competition, the harmonious development of their commerce for the purpose of contributing to the work of constructing Europe,

RESOLVED to this end to eliminate progressively the obstacles to substantially all their trade, in accordance with the provisions of the General Agreement on Tariffs and Trade concerning the establishment of free trade areas,

DECLARING their readiness to examine, in the light of any relevant factor, and in particular of developments in the Community, the possibility of developing and deepening their relations where it would appear to be useful in the interests of their economies to extend them to fields not covered by this Agreement,

HAVE DECIDED, in pursuit of these objectives and considering that no provision of this Agreement may be interpreted as exempting the Contracting Parties from the obligations which are incumbent upon them under other international agreements,

TO CONCLUDE THIS AGREEMENT:

Article 1

The aim of this Agreement is: (a) to promote through the expansion of reciprocal trade the harmonious development of economic relations between the European Economic Community and the Kingdom of Norway and thus to foster in the Community and in Norway the advance of economic activity, the improvement of living and employment conditions, and increased productivity and financial stability,

(b) to provide fair conditions of competition for trade between the Contracting Parties,

(c) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade.

Article 2

The Agreement shall apply to products originating in the Community or Norway: (i) which fall within Chapters 25 to 99 of the Brussels Nomenclature, excluding the products listed in the Annex;

(ii) which are specified in Protocol No 2 with due regard to the arrangements provided for in that Protocol.

Article 3

1. No new customs duty on imports shall be introduced in trade between the Community and Norway.

2. Customs duties on imports shall be progressively abolished in accordance with the following timetable: (a) on the date of entry into force of the Agreement each duty shall be reduced to 80 % of the basic duty;

(b) four further reductions of 20 % each shall be made on:

1 January 1974,

1 January 1975,

1 January 1976,

1 July 1977.

Article 4

1. The provisions concerning the progressive abolition of customs duties on imports shall also apply to customs duties of a fiscal nature.

The Contracting Parties may replace a customs duty of a fiscal nature or the fiscal element of a customs duty by an internal tax.

2. Denmark, Ireland and the United Kingdom may retain until 1 January 1976 a customs duty of a fiscal nature or the fiscal element of a customs duty in the event of implementation of Article 38 of the "Act concerning the Conditions of Accession and the Adjustments to the Treaties".

3. Norway may retain temporarily and not beyond 31 December 1975, while observing the conditions of Article 18, a customs duty of a fiscal nature or the fiscal element of any such duty.

Article 5

1. The basic duty to which the successive reductions provided for in Article 3 and in Protocol No 1 are to be applied shall, for each product, be the duty actually applied on 1 January 1972.

2. If, after 1 January 1972, any tariff reductions resulting from the tariff agreements concluded as a result of the Trade Conference held in Geneva from 1964 to 1967 become applicable, such reduced duties shall replace the basic duties referred to in paragraph 1.

3. The reduced duties calculated in accordance with Article 3 and Protocols Nos 1 and 2 shall be applied rounded to the first decimal place.

Subject to the application by the Community of Article 39 (5) of the "Act concerning the Conditions of Accession and the Adjustments to the Treaties" as regards the specific duties or the specific part of the mixed duties in the Irish Customs Tariff, Article 3 and Protocols Nos 1 and 2 shall be applied, with rounding to the fourth decimal place.

Article 6

1. No new charge having an effect equivalent to a customs duty on imports shall be introduced in trade between the Community and Norway.

2. Charges having an effect equivalent to customs duties on imports introduced on or after 1 January 1972 in trade between the Community and Norway shall be abolished upon the entry into force of the Agreement.

Any charge having an effect equivalent to a customs duty on imports, the rate of which on 31 December 1972 is higher than that actually applied on 1 January 1972, shall be reduced to the latter rate upon the entry into force of the Agreement.

3. Charges having an effect equivalent to customs duties on imports shall be progressively abolished in accordance with the following timetable: (a) by 1 January 1974 at the latest each charge shall be reduced to 60 % of the rate applied on 1 January 1972;

(b) three further reductions of 20 % each shall be made on:

1 January 1975,

1 January 1976,

1 July 1977.

Article 7

1. No customs duty on exports or charge having equivalent effect shall be introduced in trade between the Community and Norway.

Customs duties on exports and charges having equivalent effect shall be abolished not later than 1 January 1974.

Article 8

Protocol No 1 lays down the tariff treatment and arrangements applicable to certain products.

Article 9

Protocol No 2 lays down the tariff treatment and arrangements applicable to certain goods obtained by processing agricultural products.

Article 10

1. In the event of specific rules being established as a result of the implementation of its agricultural policy or of any alteration of the current rules, the Contracting Party in question may adapt the arrangements resulting from this Agreement in respect of the products which are the subject of those rules or alterations.

2. In such cases the Contracting Party in question shall take due account of the interests of the other Contracting Party. To this end the Contracting Parties may consult each other within the Joint Committee provided for in Article 29.

Article 11

Protocol No 3 lays down the rules of origin.

Article 12

A Contracting Party which is considering the reduction of the effective level of its duties or charges having equivalent effect applicable to third countries benefiting from most-favoured-nation treatment, or which is considering the suspension of their application, shall, as far as may be practicable, notify the Joint Committee not less than thirty days before such reduction or suspension comes into effect. It shall take

note of any representations by the other Contracting Party regarding any distortions which might result therefrom.

Article 13

1. No new quantitative restriction on imports or measures having equivalent effect shall be introduced in trade between the Community and Norway.
2. Quantitative restrictions on imports shall be abolished on the date of entry into force of the Agreement and any measures having an effect equivalent to quantitative restrictions on imports shall be abolished not later than 1 January 1975.

Article 14

1. The Community reserves the right to modify the arrangements applicable to the petroleum products falling within headings Nos 27.10, 27.11, 27.12, ex 27.13 (paraffin wax, micro-crystalline wax, or bituminous shale and other mineral waxes) and 27.14 of the Brussels Nomenclature upon adoption of a common definition of origin for petroleum products, upon adoption of decisions under the common commercial policy for the products in question or upon establishment of a common energy policy.

In this event the Community shall take due account of the interests of Norway ; to this end it shall inform the Joint Committee, which shall meet under the conditions set out in Article 31.

2. Norway reserves the right to take similar action should it be faced with like situations.
3. Subject to paragraphs 1 and 2, the Agreement shall not prejudice the non-tariff rules applied to imports of petroleum products.

Article 15

1. The Contracting Parties declare their readiness to foster, so far as their agricultural policies allow, the harmonious development of trade in agricultural products to which the Agreement does not apply.
2. The Contracting Parties shall apply their agricultural rules in veterinary, health and plant health matters in a non-discriminatory fashion and shall not introduce any new measures that have the effect of unduly obstructing trade.
3. The Contracting Parties shall examine, under the conditions set out in Article 31, any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

Article 16

From 1 July 1977 products originating in Norway may not enjoy more favourable treatment when imported into the Community than that applied by the Member States of the Community between themselves.

Article 17

The Agreement shall not preclude the maintenance or establishment of customs unions, free-trade areas or arrangements for frontier trade, except in so far as they alter the trade arrangements provided for in the Agreement, in particular the provisions concerning rules of origin.

Article 18

The Contracting Parties shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products of one Contracting Party and like products originating in the territory of the other Contracting Party.

Products exported to the territory of one of the Contracting Parties may not benefit from repayment of internal taxation in excess of the amount of direct or indirect taxation imposed on them.

Article 19

Payments relating to trade in goods and the transfer of such payments to the Member State of the Community in which the creditor is resident, or to Norway, shall be free from any restrictions.

The Contracting Parties shall refrain from any exchange or administrative restrictions on the grant, repayment or acceptance of short and medium-term credits covering commercial transactions in which a resident participates.

Article 20

The Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, law and order or public security, the protection of life and health of humans, animals or plants, the protection of national treasures of artistic, historic or archaeological value, the protection of industrial and commercial property, or rules relating to gold or silver. Such prohibitions or restrictions must not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Contracting Parties.

Article 21

Nothing in the Agreement shall prevent a Contracting Party from taking any measures: (a) which it considers necessary to prevent the disclosure of information contrary to its essential security interests;

(b) which relate to trade in arms, munitions or war materials or to research, development or production indispensable for defence purposes, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes;

(c) which it considers essential to its own security in time of war or serious international tension.

Article 22

1. The Contracting Parties shall refrain from any measure likely to jeopardize the fulfilment of the objectives of the Agreement.

2. They shall take any general or specific measures required to fulfil their obligations under the Agreement.

If either Contracting Party considers that the other Contracting Party has failed to fulfil an obligation under the Agreement, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

Article 23

1. The following are incompatible with the proper functioning of the Agreement in so far as they may affect trade between the Community and Norway: (i) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition as regards the production of or trade in goods;

(ii) abuse by one or more undertakings of a dominant position in the territories of the Contracting Parties as a whole or in a substantial part thereof;

(iii) any public aid which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods.

2. Should a Contracting Party consider that a given practice is incompatible with this Article, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

Article 24

Where an increase in imports of a given product is, or is likely, to be seriously detrimental to any production activity carried on in the territory of one of the Contracting Parties and where this increase is due to: (i) the partial or total reduction in the importing Contracting Party, as provided for in the Agreement, of customs duties and charges having equivalent effect levied on the product in question ; and

(ii) the fact that the duties or charges having equivalent effect levied by the exporting Contracting Party on imports of raw materials or intermediate products used in the manufacture of the product in question are significantly lower than the corresponding duties or charges levied by the importing Contracting Party;

the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

Article 25

If one of the Contracting Parties finds that dumping is taking place in trade with the other Contracting Party, it may take appropriate measures against this practice in accordance with the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade, under the conditions and in accordance with the procedures laid down in Article 27.

Article 26

If serious disturbances arise in any sector of the economy or if difficulties arise which could bring about serious deterioration in the economic situation of a region, the Contracting Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 27.

Article 27

1. In the event of a Contracting Party subjecting imports of products liable to give rise to the difficulties referred to in Articles 24 and 26 to an administrative procedure, the purpose of which is to provide rapid information on the trend of trade flows, it shall inform the other Contracting Party.

2. In the cases specified in Articles 22 to 26, before taking the measures provided for therein or, in cases to which paragraph 3 (d) applies, as soon as possible, the Contracting Party in question shall supply the Joint Committee with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Contracting Parties.

In the selection of measures, priority must be given to those which least disturb the functioning of the Agreement.

The safeguard measures shall be notified immediately to the Joint Committee and shall be the subject of periodical consultations within the Committee, particularly with a view to their abolition as soon as circumstances permit.

3. For the implementation of paragraph 2, the following provisions shall apply: (a) As regards Article 23, either Contracting Party may refer the matter to the Joint Committee if it considers that a given practice is incompatible with the proper functioning of the Agreement within the meaning of Article 23 (1).

The Contracting Parties shall provide the Joint Committee with all relevant information and shall give it the assistance it requires in order to examine the case and, where appropriate, to eliminate the practice objected to.

If the Contracting Party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee, or in the absence of agreement in the Joint Committee within three months of the matter being referred to it, the Contracting Party concerned may adopt any safeguard measures it considers necessary to deal with the serious difficulties resulting from the practices in question ; in particular it may withdraw tariff concessions.

(b) As regards Article 24, the difficulties arising from the situation referred to in that Article shall be referred for examination to the Joint Committee, which may take any decision needed to put an end to such difficulties.

If the Joint Committee or the exporting Contracting Party has not taken a decision putting an end to the difficulties within thirty days of the matter being referred, the importing Contracting Party is authorized to levy a compensatory charge on the product imported.

The compensatory charge shall be calculated according to the incidence on the value of the goods in question of the tariff disparities in respect of the raw materials or intermediate products incorporated therein.

(c) As regards Article 25, consultation in the Joint Committee shall take place before the Contracting Party concerned takes the appropriate measures.

(d) Where exceptional circumstances requiring immediate action make prior examination impossible, the Contracting Party concerned may, in the situations specified in Articles 24, 25 and 26 and also in the case of export aids having a direct and immediate incidence on trade, apply forthwith the precautionary measures strictly necessary to remedy the situation.

Article 28

Where one or more Member States of the Community or Norway is in difficulties or is seriously threatened with difficulties as regards its balance of payments, the Contracting Party concerned may take the necessary safeguard measures. It shall inform the other Contracting Party forthwith.

Article 29

1. A Joint Committee is hereby established which shall be responsible for the administration of the Agreement and shall ensure its proper implementation. For this purpose, it shall make recommendations and take decisions in the cases provided for in the Agreement. These decisions shall be put into effect by the Contracting Parties in accordance with their own rules.

2. For the purpose of the proper implementation of the Agreement the Contracting Parties shall exchange information and, at the request of either Party, shall hold consultations within the Joint Committee.

3. The Joint Committee shall adopt its own rules of procedure.

Article 30

1. The Joint Committee shall consist of representatives of the Community, on the one hand, and of representatives of Norway, on the other.

2. The Joint Committee shall act by mutual agreement.

Article 31

1. Each Contracting Party shall preside in turn over the Joint Committee, in accordance with the arrangements to be laid down in its rules of procedure.

2. The Chairman shall convene meetings of the Joint Committee at least once a year in order to review the general functioning of the Agreement.

The Joint Committee shall, in addition, meet whenever special circumstances so require, at the request of either Contracting Party, in accordance with the conditions to be laid down in its rules of procedure.

3. The Joint Committee may decide to set up any working party that can assist it in carrying out its duties.

Article 32

1. Where a Contracting Party considers that it would be useful in the common interest of both Contracting Parties to develop the relations established by the Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to the other Contracting Party.

The Contracting Parties may instruct the Joint Committee to examine this request and, where appropriate, to make recommendations to them, particularly with a view to opening negotiations. These recommendations may, where appropriate, aim at the attainment of a concerted harmonization, provided that the autonomy of decision of the two Contracting Parties is not impaired.

2. The agreements resulting from the negotiations referred to in paragraph 1 will be subject to ratification or approval by the Contracting Parties in accordance with their own procedures.

Article 33

The Annex and Protocols to the Agreement shall form an integral part thereof.

Article 34

Either Contracting Party may denounce the Agreement by notifying the other Contracting Party. The Agreement shall cease to be in force twelve months after the date of such notification.

Article 35

The Agreement shall apply, on the one hand, to the territories to which the Treaty establishing the European Economic Community applies upon the terms laid down in that Treaty and, on the other, to the territory of the Kingdom of Norway.

Article 36

This Agreement is drawn up in duplicate in the Danish, Dutch, English, French, German, Italian and Norwegian languages, each of these texts being equally authentic.

This Agreement will be approved by the Contracting Parties in accordance with their own procedures.

It shall enter into force on 1 July 1973, provided that the Contracting Parties have notified each other before that date that the procedures necessary to this end have been completed.

After that date this Agreement shall enter into force on the first day of the second month following such notification. The final date for such notification shall be 30 November 1973.

Udfærdiget i Bruxelles, den fjortende maj nitten hundrede og treoghalvfjerds.

Geschehen zu Brüssel am vierzehnten Mai neunzehnhundertdreiundsiebzig.

Done at Brussels on this fourteenth day of May in the year one thousand nine hundred and seventy-three.

Fait à Bruxelles, le quatorze mai mil neuf cent soixante-treize.

Fatto a Bruxelles, addi quattordici maggio millenovecentosettantatré.

Gedaan te Brussel, de veertiende mei negentienhonderddrieënzeventig.

Utfærdiget i Brussel, fjortende mai nitten hundre og syttitre.

På Rådet for De europæiske Fællesskabers vegne

Im Namen des Rates der Europäischen Gemeinschaften

In the name of the Council of the European Communities

Au nom du Conseil des Communautés européennes

A nome del Consiglio delle Comunità europee

Namens de Raad van de Europese Gemeenschappen >PIC FILE= "T0005738">

ANNEX

List of products referred to in Article 2 of the Agreement

>PIC FILE= "T0005739">

PROTOCOL No 1 concerning the treatment applicable to certain products

SECTION A TREATMENT APPLICABLE TO IMPORTS INTO THE COMMUNITY OF CERTAIN PRODUCTS ORIGINATING IN NORWAY

Article 1

1. Customs duties on imports into the Community as originally constituted of products falling within Chapters 48 or 49 of the Common Customs Tariff excluding heading No 48.09 (building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders) shall be progressively abolished in accordance with the following timetable: >PIC FILE= "T0005740">

2. Customs duties on imports into Ireland of products specified in paragraph 1 shall be progressively abolished in accordance with the following timetable: >PIC FILE= "T0005741">

3. Notwithstanding Article 3 of the Agreement, Denmark and the United Kingdom shall apply the following customs duties to imports of products specified in paragraph 1 which originate in Norway: >PIC FILE= "T0005742">

4. During the period from 1 January 1974 to 31 December 1983, Denmark and the United Kingdom shall be entitled to open each year, for imports of products originating in Norway, zero-duty tariff quotas the amounts of which, shown in Annex A for 1974, shall be equal to the average amount of imports between 1968 and 1971 raised cumulatively by four increases of 5 % ; after 1 January 1975 the amount of these tariff quotas shall be raised annually by 5 %.

5. During the period from the date of entry into force of the Agreement to 31 December 1982 Ireland shall be entitled to open each year, for imports of products originating in Norway and falling within headings No 48.01 to 48.07, zero-duty tariff quotas until 31 December 1980, and 2 % duty tariff quotas subsequently, the basic amounts of which shall be equal to the average amount of imports between 1968 and 1971 raised annually by 5 % between 1974 and 1976.

The basic amounts of these tariff quotas are shown in Annex B. For 1973 these amounts shall be reduced pro rata according to the date of entry into force of the Agreement.

6. The expression "the Community as originally constituted" means the Kingdom of Belgium, the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg and the Kingdom of the Netherlands.

Article 2

1. Customs duties on imports into the Community as originally constituted and into Ireland of the products specified in paragraph 2 shall be progressively reduced to the following levels in accordance with the following timetable: >PIC FILE= "T0005743">

For tariff subheading No 79.01 A, listed in the table given in paragraph 2, the tariff reductions shall be made, as regards the Community as originally constituted and notwithstanding Article 5 (3) of the Agreement, rounded to the second decimal place.

2. The products referred to in paragraph 1 are the following: >PIC FILE= "T0005744">

Article 3

Customs duties on imports into the Community as originally constituted and into Ireland of the products falling within subheading No 76.01 A and of headings Nos 76.02 and 76.03 of the Common Customs Tariff shall be progressively reduced to the following levels in accordance with the following timetable: >PIC FILE= "T0005745">

Article 4

Imports to which the tariff treatment provided for in Articles 1, 2 and 3 applies shall be subjected to annual indicative ceilings above which the customs duties applicable in respect of third countries may be reintroduced in accordance with the following provisions: (a) Taking into account the Community's right to suspend application of ceilings for certain products, the basic amounts for fixing the ceilings for 1973 are shown in Annex C. The ceilings for 1973 are calculated by reducing the basic amounts pro rata according to the date of entry into force of the Agreement.

From 1974 on the level of the ceilings shall correspond to the basic amounts for 1973 increased annually by a compound rate of 5 %, with the exception that for subheading No 76.01 A the annual rates of increase shall be the following:

1974 3 %

1975 3 %

1976 3 %

1977 5 %

1978 5 %

1979 10 %

1980 10 %

1981 10 %

For products covered by this Protocol but not included in that Annex, the Community reserves the right to introduce ceilings of which the level will be equal to the average amount of imports into the Community over the last four years for which statistics are available, increased by 5 % ; for the following years, the levels of these ceilings shall be raised annually by 5 %.

(b) Should, for two successive years, imports of a product subject to a ceiling be less than 90 % of the level fixed, the Community shall suspend the application of this ceiling.

(c) In the event of short-term economic difficulties, the Community reserves the right, after consultation within the Joint Committee, to maintain for a year the level fixed for the preceding year.

(d) On 1 December each year the Community shall notify the Joint Committee of the list of products subject to ceilings in the following year and of the levels of the ceilings.

(e) Imports under the tariff quotas opened in accordance with Article 1 (4) and (5) shall also be set off against the ceiling levels fixed for the same products.

(f) Notwithstanding Article 3 of the Agreement and Articles 1, 2 and 3 of this Protocol, when a ceiling fixed for imports of a product covered by this Protocol is reached, Common Customs Tariff duties on imports of the product in question may be reimposed until the end of the calendar year.

In this event, prior to 1 July 1977: - Denmark and the United Kingdom shall reimpose customs duties as follows: >PIC FILE= "T0005746">

- Ireland shall reimpose customs duties applicable to third countries.

The customs duties specified in Articles 1, 2 and 3 of this Protocol shall be reintroduced on 1 January of the following year.

(g) After 1 July 1977 the Contracting Parties shall examine within the Joint Committee the possibility of revising the percentage by which the levels of ceilings are raised, having regard to the trend of consumption and imports in the Community and to experience gained in applying this Article.

(h) The ceilings shall be abolished at the end of the tariff-dismantling periods provided for in Articles 1, 2 and 3 of this Protocol, with the exception that for subheading No 76.01 A the ceilings shall be abolished on 31 December 1981.

SECTION B TREATMENT APPLICABLE TO IMPORTS INTO NORWAY OF CERTAIN PRODUCTS ORIGINATING IN THE COMMUNITY

Article 5

1. Customs duties on imports into Norway from the Community as originally constituted and from Ireland of the products listed in Annex D shall be progressively reduced to the following levels in accordance with the following timetable: >PIC FILE= "T0005747">

2. Customs duties on imports into Norway from the Community as originally constituted and from Ireland of the products listed in Annex E shall be progressively reduced to the following levels in accordance with the following timetable: >PIC FILE= "T0005748">

Article 6

For products covered by section B of this Protocol, Norway reserves the right, in the event of it becoming absolutely necessary at a later stage and following consultations within the Joint Committee, to introduce indicative ceilings as defined in Section A of this Protocol, the methods applied to which will be the same as those mentioned therein. For imports exceeding the ceilings, customs duties not exceeding those applicable in respect of third countries may be reintroduced.

ANNEX A

List of tariff quotas for 1974 DENMARK, UNITED KINGDOM

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ANNEX B

List of tariff quotas for 1973 IRELAND

>PIC FILE= "T0005751">

ANNEX C

Basic amounts for 1973

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ANNEX D

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ANNEX E

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PROTOCOL No 2

concerning products subject to special arrangements to take account of differences in the cost of agricultural products incorporated therein

Article 1

In order to take account of differences in the cost of the agricultural products incorporated in the goods specified in the Tables annexed to this Protocol, the Agreement does not preclude: (i) the levying, upon import, of a variable component or fixed amount, or the application of internal price compensation measures;

(ii) the application of measures adopted upon export.

Article 2

1. For the products specified in the Tables annexed to this Protocol the basic duties shall be: (a) for the Community as originally constituted : the duties actually applied on 1 January 1972;

(b) for Denmark, Ireland and the United Kingdom: (i) in respect of products covered by Regulation (EEC) No 1059/69: - for Ireland, on the one hand,

- for Denmark and the United Kingdom on the other hand, in respect of products not covered by the Convention establishing the European Free Trade Association:

the customs duties resulting from Article 47 of the "Act concerning the Conditions of Accession and the Adjustments to the Treaties" ; the Joint Committee shall be informed of these basic duties in good time and in any case before the first reduction provided for in paragraph 2;

(ii) in respect of the other products : the duties actually applied on 1 January 1972;

(c) for Norway : the duties shown in Table II annexed to this Protocol.

2. The difference between the basic duties so defined and the duties applicable on 1 July 1977, which are shown in the Tables annexed to this Protocol, shall be progressively abolished by five reductions of 20 % each to be made on the following dates:

On the date of entry into force of the Agreement,

1 January 1974,

1 January 1975,

1 January 1976,

1 July 1977.

However, if the duty applicable on 1 July 1977 is greater than the basic duty, the difference between these duties shall be reduced by 40 % on 1 January 1974 and again reduced by 20 % on each of the following dates:

1 January 1975,

1 January 1976,

1 July 1977.

Notwithstanding Article 5 (3) of the Agreement and subject to the application by the Community of Article 39 (5) of the "Act concerning the Conditions of Accession and the Adjustments to the Treaties", as regards the specific duties or the specific part of the mixed duties of the customs tariff of the United Kingdom, paragraphs 1 and 2 shall be applied with rounding to the fourth decimal place for the products listed below: >PIC FILE= "T0005763">

Article 3

1. This Protocol shall also apply to the alcoholic beverages of subheading No 22.09 C of the Common Customs Tariff not specified in Tables I and II annexed to this Protocol. The rules governing tariff reductions applicable to these products shall be decided by the Joint Committee.

When defining these rules or at a later date, the Joint Committee shall decide whether to include in this Protocol other products of Chapters 1 to 24 of the Brussels Nomenclature which are not subject to agricultural regulations in the territories of the Contracting Parties.

2. On this occasion the Joint Committee shall supplement, if necessary, Annexes II and III to Protocol No 3.

TABLE I EUROPEAN ECONOMIC COMMUNITY

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TABLE II NORWAY

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PROTOCOL No 3 concerning the definition of the concept of "originating products" and methods of administrative cooperation

TITLE I Definition of the concept of "originating products"

Article 1

For the purpose of implementing the Agreement, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as: 1. products originating in the Community: (a) products wholly obtained in the Community;

(b) products obtained in the Community in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Norway;

2. products originating in Norway; (a) products wholly obtained in Norway;

(b) products obtained in Norway in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

The products in List C shall be temporarily excluded from the scope of this Protocol.

Article 2

1. Inasmuch as trade between the Community and Austria, Finland, Iceland, Portugal, Sweden and Switzerland, and between Norway and the latter six countries, and also between each of those six countries themselves is governed by agreement containing rules identical to those in this Protocol, the following products shall also be considered as: A. products originating in the Community : those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in any of those six countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that: (a) only products originating in any of those six countries or in the Community or in Norway have been used in the course of the working or processing;

(b) where a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another;

B. products originating in Norway : those products referred to in Article 1 (2) which, after being exported from Norway have undergone no working or processing in any one of these six countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that: (a) only products originating in any one of those six countries or in the Community or in Norway have been used in the course of the working or processing;

(b) where a percentage rules limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a), the fact that products other than those referred to therein are used in a proportion not exceeding in total value 5 % of the value of the products obtained and imported into Norway or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Norway in the first place to lose their status of products originating in the Community or in Norway had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b) and (B) (b) and paragraph 2, no non-originating product may be incorporated if it only undergoes the working or processing provided for in Article 5 (3).

Article 3

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that Article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Norway respectively unless the value of the products worked or processed originating in the Community or in Norway represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

Article 4

The following shall be considered as wholly obtained either in the Community or in Norway within the meaning of Article 1 (1) (a) and (2) (a): (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 by their vessels;

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

(h) used articles collected there fit only for the recovery of raw materials;

(i) waste and scrap resulting from manufacturing operations conducted there;

(j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall be considered as sufficient working or processing: (a) working or processing as a result of which the goods obtained receive a classification under a tariff heading other than that covering each of the products worked or processed, except, however, working or processing specified in List A, where the special provisions of that list apply;

(b) working or processing specified in List B.

"Sections", "Chapters" and "tariff headings" shall mean the Sections, Chapters and tariff headings in the Brussels Nomenclature for the Classification of Goods in Customs Tariffs.

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff heading in the course of

the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 1 (1) (b) and (2) (b), the following shall still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of tariff heading: (a) operations to ensure the preservation of merchandise 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 of 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 packing and breaking up and assembly of consignments;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc, and all other simple packing operations;

(d) affixing marks, labels or 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 either in the Community or in Norway;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

Article 6

1. Where the Lists A and B referred to in Article 5 provide that goods obtained in the Community or in Norway shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration for determining such percentage shall be:

- on the one hand,

as regards products whose importation can be proved : their customs value at the time of importation;

as regards products of undetermined origin : the earliest ascertainable price paid for such products in the territory of the Contracting Party where manufacture takes place;

- and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

This Article also applies for the implementation of Articles 2 and 3.

2. Where Articles 2 and 3 apply, "added value acquired" shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned or from the Community, and the customs value of all the products imported and worked or processed in that country or in the Community.

Article 7

Goods originating in Norway or in the Community and constituting one single shipment which is not split up may be transported through territory other than that of the Community, Norway, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, with, should, the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

TITLE II Arrangements for administrative cooperation

Article 8

1. Originating products within the meaning of Article 1 of this Protocol shall, on import into the Community or into Norway, benefit from the provisions of the Agreement upon submission of an A.N.1 movement certificate, a specimen of which is given in Annex V to this Protocol, issued by the customs authorities of Norway or of the Member States of the Community.

2. Where Article 2 and, where appropriate, Article 3 are applied, A.W.1 movement certificates, a specimen of which is given in Annex VI to this Protocol, shall be used. They shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2, upon presentation of the movement certificates issued previously.

3. In order that the customs authorities may satisfy themselves as to the conditions in which the goods have been kept in the territory of each of the countries concerned in cases where they have not been placed in a bonded warehouse and are to be re-exported in the same state, the movement certificates issued earlier and presented on importation of the goods shall, at the request of the holder of the goods, be duly endorsed at the time of importation and thereafter every six months by the said authorities.

4. The customs authorities of Norway and of the Member States of the Community shall be authorized to issue the movement certificates specified in the agreements referred to in Article 2 under the conditions laid down in those agreements provided that the goods covered by the certificates are in the territory of Norway or of the Community. A specimen of the certificate to be used is given in Annex VI to this Protocol.

5. Where the term "movement certificate" or "movement certificates" is used in this Protocol and it is not specified whether the certificate or certificates concerned are of the type described in paragraph 1 or of the type described in paragraph 2, the relevant provisions shall apply equally to both types of certificate.

Article 9

A movement certificate shall be issued only on application having been made in writing by the exporter, on the form prescribed for this purpose.

Article 10

1. A movement certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

In exceptional circumstances a movement certificate may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances. In this

case, the certificate shall bear a special reference to the conditions in which it was issued.

A movement certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

2. A movement certificate issued under the conditions laid down in Article 8 (2) or (4) must bear references to the movement certificate or certificates issued earlier upon presentation of which it is issued.

3. Applications for movement certificates and for certificates referred to in paragraph 2, upon presentation of which new certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. A movement certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered.

2. A movement certificate which is submitted to the customs authorities of the importing State 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 the certificate by the final date set is due to reasons of force majeure or exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the goods have been submitted to them before the said final date.

3. Movement certificates, whether or not endorsed in the conditions laid down in Article 8 (3), shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

Article 12

Movement certificates shall be made out on the appropriate form, specimens of which are given in Annexes V and VI to this Protocol, in one of the languages in which the Agreement is drawn up, and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink in print-script.

Each certificate shall measure 210 x 297 mm. The paper used must be white sized writing paper not containing mechanical pulp and weighing not less than 25 grammes per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The Member States of the Community and Norway may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate 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 by which it can be identified.

Article 13

Movement certificates shall be submitted to customs authorities in the importing State, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.

Article 14

1. The Community and Norway shall admit goods sent as small packages to private persons or forming part of travellers' personal luggage as originating products benefiting from the Agreement without requiring the production of a movement certificate, provided that such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

2. Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view. Furthermore, the total value of these goods must not exceed 60 units of account in the case of small packages or 200 units of account in the case of the contents of travellers' personal luggage.

3. The unit of account (UA) has a value of 0.88867088 grammes of fine gold. Should the unit of account be changed, the Contracting Parties shall make contact with each other at Joint Committee level to redefine the value in terms of gold.

Article 15

1. Goods sent from the Community or from Norway for exhibition in a country other than those referred to in Article 2 and sold after the exhibition for importation into Norway or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Norway and provided that it is shown to the satisfaction of the customs authorities that: (a) an exporter has consigned these goods from the Community or from Norway to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in Norway or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to Norway or to the Community in the state in which they were sent for exhibition;

(d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A movement certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and 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 organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

Article 16

In order to ensure the proper application of the provisions of this Title, the Member States of the Community and Norway shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of movement certificates, including those issued under Article 8 (4).

The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Norway.

Article 17

Penalties shall be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a

movement certificate enabling goods to be accepted as eligible for preferential treatment.

TITLE III Final Provisions

Article 18

The Community and Norway shall take any measures necessary to enable movement certificates to be submitted, in accordance with Article 13 of this Protocol, as from the date of entry into force of the Agreement.

Article 19

The Community and Norway shall each take the steps necessary to implement this Protocol.

Article 20

The explanatory notes, Lists A, B and C, and the specimens of movement certificates shall form an integral part of this Protocol.

Article 21

Goods which conform to the provisions of Title I and which, on the date of entry into force of the Agreement, are either being transported or being held in the Community or Norway in temporary storage, in bonded warehouses or in free zones, may be allowed to benefit from the provisions of the Agreement, subject to the submission - within four months of that date - to the customs authorities of the importing State of a movement certificate, drawn up retroactively by the competent authorities of the exporting State, and of any documents that provide supporting evidence of the conditions of transport.

Article 22

The Contracting Parties undertake to introduce any measures necessary to ensure that the movement certificates which the customs authorities of the Member States of the Community and of Norway are authorized to issue in pursuance of the agreements referred to in Article 2 are issued under the conditions laid down by those agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the agreements referred to in Article 2 and the places in which they have been held.

Article 23

1. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in the Community or in Norway in respect of products used in manufacture which do not originate in the Community, Norway or the countries specified in Article 2 of this Protocol, as from the date on which the duty applicable to originating products of the same kind has been reduced in the Community and in Norway to 40 % of the basic duty.

2. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Denmark or the United Kingdom in respect of products imported and used in the manufacture of goods for which a movement certificate is issued by the customs authorities of either of these two countries for the purpose of benefiting in Norway from the tariff provisions in force in Norway and covered by Article 3 (1) of the Agreement. This rule does not, however, apply where the products used are those referred to in Article 25 (1) (a) of this Protocol.

3. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Norway in respect of imported products used in the manufacture of goods for which a movement certificate is issued by the

customs authorities of Norway for the purpose of benefiting in Denmark or the United Kingdom from the tariff provisions in force in these two countries and covered by Article 3 (1) of the Agreement. This rule does not, however, apply where the products used are those referred to in Article 25 (1) (a) of this Protocol.

4. In this and the following articles, the term "customs duties" also means charges having an effect equivalent to customs duties.

Article 24

1. Movement certificates may, where appropriate, be required to indicate that the products to which they relate have acquired the status of originating products and have undergone any additional processing under the conditions set out in Article 25 (1) until the date from which the customs duties applicable to the said products are abolished between the Community as originally constituted and Ireland on the one hand, and Norway on the other hand.

2. In other cases, they may, where appropriate, be required to indicate the added value acquired in each of the following territories: - the Community as originally constituted,

- Ireland,
- Denmark, the United Kingdom,
- Norway,
- each of the six countries specified in Article 2 of this Protocol.

Article 25

1. The following products may benefit, on importation into Norway or into Denmark or the United Kingdom, from the tariff provisions in force in Norway or in the latter two countries covered by Article 3 (1) of the Agreement: (a) products which meet the conditions of this Protocol and for which a movement certificate has been issued indicating that they have acquired the status of originating products and have undergone any additional processing solely in Norway or in the two countries referred to above or in the other six countries specified in Article 2 of this Protocol;

(b) products, other than products of Chapters 50 to 62, which meet the conditions of this Protocol and for which a movement certificate has been issued indicating: 1. that they have been obtained by the processing of goods which, on exportation from the Community as originally constituted or from Ireland, had already acquired there the status of originating products;

2. and that the added value acquired in Norway or in the two countries referred to above or in the other six countries specified in Article 2 of this Protocol represents 50 % or more of the value of those products;

(c) products of Chapters 50 to 62 listed in Column 2 below which meet the conditions of this Protocol and for which a movement certificate has been issued indicating that they have been obtained by the processing of goods listed in Column 1 below which, on exportation from the Community as originally constituted or from Ireland, had already acquired there the status of originating products. >PIC FILE= "T0005777">

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The provisions of this paragraph shall apply only to products which by virtue of the provisions of this Agreement and of the annexed Protocols will benefit from the

abolition of customs duties at the conclusion of the tariff dismantling period laid down for each product.

The above provisions shall no longer be applicable once the tariff dismantling period laid down for each product expires.

2. In any cases other than those referred to in paragraph 1, Norway or the Community may adopt transitional provisions for the purpose of not levying the duties provided for in Article 3 (2) of the Agreement on the value corresponding to the value of the products originating in Norway or in the Community which have been worked or processed to obtain other products fulfilling the conditions laid down in this Protocol and which are subsequently imported into Norway or into the Community.

Article 26

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Austria, Finland, Iceland, Portugal, Sweden and Switzerland enabling this Protocol to be applied.

Article 27

1. For the purpose of implementing Article 2 (1) (A) of this Protocol, any product originating in one of the six countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Norway applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Norway and the six countries referred to in the aforementioned Article 2.

2. For the purpose of implementing Article 2 (1) (B) of this Protocol, any product originating in one of the six countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

Article 28

The Joint Committee may decide to amend the provisions of Title I, Article 5 (3), of Title II, of Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI to this Protocol. It shall, in particular, be authorized to take any measures necessary to adapt them to the particular requirements of specific goods or certain forms of transport.

ANNEX I

EXPLANATORY NOTES

Note 1 - Article 1

The terms "the Community" or "Norway" shall also cover the territorial waters of the Member States of the Community or of Norway respectively.

Vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the State to which they belong provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 - Articles 1, 2 and 3

In order to determine whether goods originate in the Community or in Norway or in one of the countries specified in Article 2, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 - Articles 2 and 5

For the purpose of implementing Article 2 paragraph 1 (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. Where the products obtained appear in List A, the percentage rule therefore constitutes a criterion additional to that of change of tariff heading for any non-originating product used. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

Note 4 - Articles 1, 2 and 3

Packing shall be considered as forming a whole with the goods contained therein. This provision, however, shall not apply to packing which is not of the normal type for the article packed and which has intrinsic utilization value and is of a durable nature, apart from its function as packing.

Note 5 - Article 4 (f)

The term "their vessels" shall apply only to vessels: (a) which are registered or recorded in a Member State of the Community or in Norway;

(b) which sail under the flag of a Member State of the Community or of Norway;

(c) which are at least 50 % owned by nationals of Member States of the Community or of Norway or by a company with its head office in one of those States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of the Member States of the Community or of Norway, 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 captain and officers are all nationals of the Member States of the Community or of Norway ; and

(e) of which at least 75 % of the crew are nationals of the Member States of the Community or of Norway.

Note 6 - Article 6

"Ex-works price" shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

"Customs value" shall be understood as meaning the customs value laid down in the Convention concerning the Valuation of Goods for Customs Purposes signed in Brussels on 15 December 1950.

Note 7 - Article 8

The customs authorities which endorse movement certificates in accordance with the conditions laid down in Article 8 (3) have the right to undertake verification of the goods in accordance with the laws and regulations in force in the State concerned.

Note 8 - Article 10

Where a movement certificate relates to goods originally imported from a Member State of the Community or from Norway, and re-exported in the same state, the new certificates issued by the re-exporting State must, without prejudice to the provisions of Article 24, show in which State the original movement certificate was issued. Where the goods have not been placed in a bonded warehouse, the certificates must also show that the endorsements provided for in Article 8 (3) have duly been made.

Note 9 - Articles 16 and 22

Where a movement certificate has been issued under the conditions laid down in Article 8 (2) or (4) and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative cooperation, true copies of the movement certificate or certificates issued previously relating to those goods.

Note 10 - Articles 23 and 25

"Tariff provisions in force" shall mean the duty applied on 1 January 1973 in Denmark, the United Kingdom or Norway to the products referred to in Article 25 (1) or the duty which, in accordance with the provisions of the Agreement, will be subsequently applied to the said products whenever this duty is lower than that applied to other products originating in the Community or in Norway.

Note 11 - Article 23

"Drawback or remission of any kind granted from customs duties" shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, this repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

Note 12 - Articles 24 and 25

Article 24 (1) and Article 25 (1) shall mean, in particular, that application has not been made: (i) either of the provisions of the last sentence of Article 1 (2) (b) for products of the Community as originally constituted and of Ireland that have been worked or processed in Norway;

(ii) or of any provisions corresponding to this sentence contained in the agreements referred to in Article 2 for products of the Community as originally constituted and of Ireland that are worked or processed in any of the six countries.

Note 13 - Article 25

Where originating products not fulfilling the conditions laid down in Article 25 (1) are imported into Denmark or the United Kingdom, the duty which serves as a basis for the tariff reductions provided for in Article 3 (2) of the Agreement is that actually applied on 1 January 1972 by the importing country in respect of third countries.

ANNEX II

LIST A

List of working or processing operations which result in a change of tariff heading without conferring the status of "originating" products on the products undergoing such operations, or conferring this status only subject to certain conditions

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ANNEX III

LIST B List of working or processing operations which do not result in a change of tariff heading, but which do confer the status of "originating" products on the products undergoing such operations

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ANNEX IV

LIST C List of products excluded from the scope of this Protocol

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ANNEX V

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ANNEX VI

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PROTOCOL No 4 concerning certain provisions relating to Ireland

Notwithstanding Article 13 of the Agreement, the measures provided for in paragraphs 1 and 2 of Protocol No 6 and in Article 1 of Protocol No 7 of the "Act concerning the Conditions of Accession and the Adjustments to the Treaties" on certain quantitative restrictions relating to Ireland and on imports of motor vehicles and the motor vehicle assembly industry in Ireland shall apply to Norway.

FINAL ACT

The representatives

OF THE EUROPEAN ECONOMIC COMMUNITY

and

OF THE KINGDOM OF NORWAY,

assembled at Brussels on this fourteenth day of May in the year one thousand nine hundred and seventy-three,

for the signature of the Agreement between the European Economic Community and the Kingdom of Norway,

at the time of signature of this Agreement,

have taken note of the declarations listed below and annexed to this Act: 1.

Declaration by the European Economic Community concerning Article 23 (1) of the Agreement,

2. Declaration by the European Economic Community concerning the regional application of certain provisions of the Agreement.

Udfærdiget i Bruxelles, den fjortende maj nitten hundrede og treoghalvfjerds.

Geschehen zu Brüssel am vierzehnten Mai neunzehnhundertdreundsiebzig.

Done at Brussels on this fourteenth day of May in the year one thousand nine hundred and seventy-three.

Fait à Bruxelles, le quatorze mai mil neuf cent soixante-treize.

Fatto a Bruxelles, addi quattordici maggio millenovecentosettantatré.

Gedaan te Brussel, de veertiende mei negentienhonderddrieënzeventig.

Utfærdiget i Brussel, fjortende mai nitten hundre og syttitre.

På Rådet for De europæiske Fællesskabers vegne

Im Namen des Rates der Europäischen Gemeinschaften

In the name of the Council of the European Communities

Au nom du Conseil des Communautés européennes

A nome del Consiglio delle Comunità europee

Namens de Raad van de Europese Gemeenschappen >PIC FILE= "T0005823">

DECLARATIONS

Declaration by the European Economic Community concerning Article 23 (1) of the Agreement

The European Economic Community declares that in the context of the autonomous implementation of Article 23 (1) of the Agreement which is incumbent on the Contracting Parties, it will assess any practices contrary to that Article on the basis of criteria arising from the application of the rules of Articles 85, 86, 90 and 92 of the Treaty establishing the European Economic Community.

Declaration by the European Economic Community concerning the regional application of certain provisions of the Agreement

The European Economic Community declares that the application of any measures it may take under Articles 23, 24, 25 or 26 of the Agreement, in accordance with the procedure and under the arrangements set out in Article 27, or under Article 28 may be limited to one of its regions by virtue of Community rules.

ANNEX

List of products referred to in Article 2 of the Agreement

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PROTOCOL No 1 concerning the treatment applicable to certain products

SECTION A TREATMENT APPLICABLE TO IMPORTS INTO THE COMMUNITY OF CERTAIN PRODUCTS ORIGINATING IN NORWAY

Article 1

1. Customs duties on imports into the Community as originally constituted of products falling within Chapters 48 or 49 of the Common Customs Tariff excluding heading No 48.09 (building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders) shall be progressively abolished in accordance with the following timetable: >PIC FILE= "T0005740">

2. Customs duties on imports into Ireland of products specified in paragraph 1 shall be progressively abolished in accordance with the following timetable: >PIC FILE= "T0005741">

3. Notwithstanding Article 3 of the Agreement, Denmark and the United Kingdom shall apply the following customs duties to imports of products specified in paragraph 1 which originate in Norway: >PIC FILE= "T0005742">

4. During the period from 1 January 1974 to 31 December 1983, Denmark and the United Kingdom shall be entitled to open each year, for imports of products originating in Norway, zero-duty tariff quotas the amounts of which, shown in Annex A for 1974, shall be equal to the average amount of imports between 1968 and 1971 raised

cumulatively by four increases of 5 % ; after 1 January 1975 the amount of these tariff quotas shall be raised annually by 5 %.

5. During the period from the date of entry into force of the Agreement to 31 December 1982 Ireland shall be entitled to open each year, for imports of products originating in Norway and falling within headings No 48.01 to 48.07, zero-duty tariff quotas until 31 December 1980, and 2 % duty tariff quotas subsequently, the basic amounts of which shall be equal to the average amount of imports between 1968 and 1971 raised annually by 5 % between 1974 and 1976.

The basic amounts of these tariff quotas are shown in Annex B. For 1973 these amounts shall be reduced pro rata according to the date of entry into force of the Agreement.

6. The expression "the Community as originally constituted" means the Kingdom of Belgium, the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg and the Kingdom of the Netherlands.

Article 2

1. Customs duties on imports into the Community as originally constituted and into Ireland of the products specified in paragraph 2 shall be progressively reduced to the following levels in accordance with the following timetable: >PIC FILE= "T0005743">

For tariff subheading No 79.01 A, listed in the table given in paragraph 2, the tariff reductions shall be made, as regards the Community as originally constituted and notwithstanding Article 5 (3) of the Agreement, rounded to the second decimal place.

2. The products referred to in paragraph 1 are the following: >PIC FILE= "T0005744">

Article 3

Customs duties on imports into the Community as originally constituted and into Ireland of the products falling within subheading No 76.01 A and of headings Nos 76.02 and 76.03 of the Common Customs Tariff shall be progressively reduced to the following levels in accordance with the following timetable: >PIC FILE= "T0005745">

Article 4

Imports to which the tariff treatment provided for in Articles 1, 2 and 3 applies shall be subjected to annual indicative ceilings above which the customs duties applicable in respect of third countries may be reintroduced in accordance with the following provisions: (a) Taking into account the Community's right to suspend application of ceilings for certain products, the basic amounts for fixing the ceilings for 1973 are shown in Annex C. The ceilings for 1973 are calculated by reducing the basic amounts pro rata according to the date of entry into force of the Agreement.

From 1974 on the level of the ceilings shall correspond to the basic amounts for 1973 increased annually by a compound rate of 5 %, with the exception that for subheading No 76.01 A the annual rates of increase shall be the following:

1974 3 %

1975 3 %

1976 3 %

1977 5 %

1978 5 %

1979 10 %

1980 10 %

1981 10 %

For products covered by this Protocol but not included in that Annex, the Community reserves the right to introduce ceilings of which the level will be equal to the average amount of imports into the Community over the last four years for which statistics are available, increased by 5 % ; for the following years, the levels of these ceilings shall be raised annually by 5 %.

(b) Should, for two successive years, imports of a product subject to a ceiling be less than 90 % of the level fixed, the Community shall suspend the application of this ceiling.

(c) In the event of short-term economic difficulties, the Community reserves the right, after consultation within the Joint Committee, to maintain for a year the level fixed for the preceding year.

(d) On 1 December each year the Community shall notify the Joint Committee of the list of products subject to ceilings in the following year and of the levels of the ceilings.

(e) Imports under the tariff quotas opened in accordance with Article 1 (4) and (5) shall also be set off against the ceiling levels fixed for the same products.

(f) Notwithstanding Article 3 of the Agreement and Articles 1, 2 and 3 of this Protocol, when a ceiling fixed for imports of a product covered by this Protocol is reached, Common Customs Tariff duties on imports of the product in question may be reimposed until the end of the calendar year.

In this event, prior to 1 July 1977: - Denmark and the United Kingdom shall reimpose customs duties as follows: >PIC FILE= "T0005746">

- Ireland shall reimpose customs duties applicable to third countries.

The customs duties specified in Articles 1, 2 and 3 of this Protocol shall be reintroduced on 1 January of the following year.

(g) After 1 July 1977 the Contracting Parties shall examine within the Joint Committee the possibility of revising the percentage by which the levels of ceilings are raised, having regard to the trend of consumption and imports in the Community and to experience gained in applying this Article.

(h) The ceilings shall be abolished at the end of the tariff-dismantling periods provided for in Articles 1, 2 and 3 of this Protocol, with the exception that for subheading No 76.01 A the ceilings shall be abolished on 31 December 1981.

SECTION B TREATMENT APPLICABLE TO IMPORTS INTO NORWAY OF CERTAIN PRODUCTS ORIGINATING IN THE COMMUNITY

Article 5

1. Customs duties on imports into Norway from the Community as originally constituted and from Ireland of the products listed in Annex D shall be progressively reduced to the following levels in accordance with the following timetable: >PIC FILE= "T0005747">

2. Customs duties on imports into Norway from the Community as originally constituted and from Ireland of the products listed in Annex E shall be progressively reduced to the following levels in accordance with the following timetable: >PIC FILE= "T0005748">

Article 6

For products covered by section B of this Protocol, Norway reserves the right, in the event of it becoming absolutely necessary at a later stage and following consultations within the Joint Committee, to introduce indicative ceilings as defined in Section A of

this Protocol, the methods applied to which will be the same as those mentioned therein. For imports exceeding the ceilings, customs duties not exceeding those applicable in respect of third countries may be reintroduced.

ANNEX A

List of tariff quotas for 1974 DENMARK, UNITED KINGDOM

>PIC FILE= "T0005749"> >PIC FILE= "T0005750">

ANNEX B

List of tariff quotas for 1973 IRELAND

>PIC FILE= "T0005751">

ANNEX C

Basic amounts for 1973

>PIC FILE= "T0005752"> >PIC FILE= "T0005753">

ANNEX D

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ANNEX E

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>PIC FILE= "T0005762">

PROTOCOL No 2

concerning products subject to special arrangements to take account of differences in the cost of agricultural products incorporated therein

Article 1

In order to take account of differences in the cost of the agricultural products incorporated in the goods specified in the Tables annexed to this Protocol, the Agreement does not preclude: (i) the levying, upon import, of a variable component or fixed amount, or the application of internal price compensation measures;

(ii) the application of measures adopted upon export.

Article 2

1. For the products specified in the Tables annexed to this Protocol the basic duties shall be: (a) for the Community as originally constituted : the duties actually applied on 1 January 1972;

(b) for Denmark, Ireland and the United Kingdom: (i) in respect of products covered by Regulation (EEC) No 1059/69: - for Ireland, on the one hand,

- for Denmark and the United Kingdom on the other hand, in respect of products not covered by the Convention establishing the European Free Trade Association:

the customs duties resulting from Article 47 of the "Act concerning the Conditions of Accession and the Adjustments to the Treaties" ; the Joint Committee shall be

informed of these basic duties in good time and in any case before the first reduction provided for in paragraph 2;

(ii) in respect of the other products : the duties actually applied on 1 January 1972;

(c) for Norway : the duties shown in Table II annexed to this Protocol.

2. The difference between the basic duties so defined and the duties applicable on 1 July 1977, which are shown in the Tables annexed to this Protocol, shall be progressively abolished by five reductions of 20 % each to be made on the following dates:

On the date of entry into force of the Agreement,

1 January 1974,

1 January 1975,

1 January 1976,

1 July 1977.

However, if the duty applicable on 1 July 1977 is greater than the basic duty, the difference between these duties shall be reduced by 40 % on 1 January 1974 and again reduced by 20 % on each of the following dates:

1 January 1975,

1 January 1976,

1 July 1977.

Notwithstanding Article 5 (3) of the Agreement and subject to the application by the Community of Article 39 (5) of the "Act concerning the Conditions of Accession and the Adjustments to the Treaties", as regards the specific duties or the specific part of the mixed duties of the customs tariff of the United Kingdom, paragraphs 1 and 2 shall be applied with rounding to the fourth decimal place for the products listed below: >PIC FILE= "T0005763">

Article 3

1. This Protocol shall also apply to the alcoholic beverages of subheading No 22.09 C of the Common Customs Tariff not specified in Tables I and II annexed to this Protocol. The rules governing tariff reductions applicable to these products shall be decided by the Joint Committee.

When defining these rules or at a later date, the Joint Committee shall decide whether to include in this Protocol other products of Chapters 1 to 24 of the Brussels Nomenclature which are not subject to agricultural regulations in the territories of the Contracting Parties.

2. On this occasion the Joint Committee shall supplement, if necessary, Annexes II and III to Protocol No 3.

TABLE I EUROPEAN ECONOMIC COMMUNITY

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TABLE II NORWAY

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PROTOCOL No 3 concerning the definition of the concept of "originating products" and methods of administrative cooperation

TITLE I Definition of the concept of "originating products"

Article 1

For the purpose of implementing the Agreement, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as: 1. products originating in the Community: (a) products wholly obtained in the Community;

(b) products obtained in the Community in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Norway;

2. products originating in Norway; (a) products wholly obtained in Norway;

(b) products obtained in Norway in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

The products in List C shall be temporarily excluded from the scope of this Protocol.

Article 2

1. Inasmuch as trade between the Community and Austria, Finland, Iceland, Portugal, Sweden and Switzerland, and between Norway and the latter six countries, and also between each of those six countries themselves is governed by agreement containing rules identical to those in this Protocol, the following products shall also be considered as: A. products originating in the Community : those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in any of those six countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the agreements referred to above, provided that: (a) only products originating in any of those six countries or in the Community or in Norway have been used in the course of the working or processing;

(b) where a percentage rule limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another;

B. products originating in Norway : those products referred to in Article 1 (2) which, after being exported from Norway have undergone no working or processing in any one of these six countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol

contained in the agreements referred to above, provided that: (a) only products originating in any one of those six countries or in the Community or in Norway have been used in the course of the working or processing;

(b) where a percentage rules limits, in the Lists A or B referred to in Article 5, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a), the fact that products other than those referred to therein are used in a proportion not exceeding in total value 5 % of the value of the products obtained and imported into Norway or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Norway in the first place to lose their status of products originating in the Community or in Norway had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b) and (B) (b) and paragraph 2, no non-originating product may be incorporated if it only undergoes the working or processing provided for in Article 5 (3).

Article 3

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that Article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Norway respectively unless the value of the products worked or processed originating in the Community or in Norway represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

Article 4

The following shall be considered as wholly obtained either in the Community or in Norway within the meaning of Article 1 (1) (a) and (2) (a): (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 by their vessels;

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

(h) used articles collected there fit only for the recovery of raw materials;

(i) waste and scrap resulting from manufacturing operations conducted there;

(j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall be considered as sufficient working or processing: (a) working or processing as a result of which the goods obtained receive a classification under a tariff heading other than that

covering each of the products worked or processed, except, however, working or processing specified in List A, where the special provisions of that list apply;

(b) working or processing specified in List B.

"Sections", "Chapters" and "tariff headings" shall mean the Sections, Chapters and tariff headings in the Brussels Nomenclature for the Classification of Goods in Customs Tariffs.

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 1 (1) (b) and (2) (b), the following shall still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of tariff heading: (a) operations to ensure the preservation of merchandise 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 of 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 packing and breaking up and assembly of consignments;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc, and all other simple packing operations;

(d) affixing marks, labels or 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 either in the Community or in Norway;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

Article 6

1. Where the Lists A and B referred to in Article 5 provide that goods obtained in the Community or in Norway shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration for determining such percentage shall be:

- on the one hand,

as regards products whose importation can be proved : their customs value at the time of importation;

as regards products of undetermined origin : the earliest ascertainable price paid for such products in the territory of the Contracting Party where manufacture takes place;

- and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

This Article also applies for the implementation of Articles 2 and 3.

2. Where Articles 2 and 3 apply, "added value acquired" shall be understood as meaning the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned or from the Community, and the customs value of all the products imported and worked or processed in that country or in the Community.

Article 7

Goods originating in Norway or in the Community and constituting one single shipment which is not split up may be transported through territory other than that of the Community, Norway, Austria, Finland, Iceland, Portugal, Sweden or Switzerland, with, should, the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

TITLE II Arrangements for administrative cooperation

Article 8

1. Originating products within the meaning of Article 1 of this Protocol shall, on import into the Community or into Norway, benefit from the provisions of the Agreement upon submission of an A.N.1 movement certificate, a specimen of which is given in Annex V to this Protocol, issued by the customs authorities of Norway or of the Member States of the Community.

2. Where Article 2 and, where appropriate, Article 3 are applied, A.W.1 movement certificates, a specimen of which is given in Annex VI to this Protocol, shall be used. They shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2, upon presentation of the movement certificates issued previously.

3. In order that the customs authorities may satisfy themselves as to the conditions in which the goods have been kept in the territory of each of the countries concerned in cases where they have not been placed in a bonded warehouse and are to be re-exported in the same state, the movement certificates issued earlier and presented on importation of the goods shall, at the request of the holder of the goods, be duly endorsed at the time of importation and thereafter every six months by the said authorities.

4. The customs authorities of Norway and of the Member States of the Community shall be authorized to issue the movement certificates specified in the agreements referred to in Article 2 under the conditions laid down in those agreements provided that the goods covered by the certificates are in the territory of Norway or of the Community. A specimen of the certificate to be used is given in Annex VI to this Protocol.

5. Where the term "movement certificate" or "movement certificates" is used in this Protocol and it is not specified whether the certificate or certificates concerned are of the type described in paragraph 1 or of the type described in paragraph 2, the relevant provisions shall apply equally to both types of certificate.

Article 9

A movement certificate shall be issued only on application having been made in writing by the exporter, on the form prescribed for this purpose.

Article 10

1. A movement certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

In exceptional circumstances a movement certificate may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances. In this case, the certificate shall bear a special reference to the conditions in which it was issued.

A movement certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

2. A movement certificate issued under the conditions laid down in Article 8 (2) or (4) must bear references to the movement certificate or certificates issued earlier upon presentation of which it is issued.

3. Applications for movement certificates and for certificates referred to in paragraph 2, upon presentation of which new certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. A movement certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered.

2. A movement certificate which is submitted to the customs authorities of the importing State 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 the certificate by the final date set is due to reasons of force majeure or exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the goods have been submitted to them before the said final date.

3. Movement certificates, whether or not endorsed in the conditions laid down in Article 8 (3), shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

Article 12

Movement certificates shall be made out on the appropriate form, specimens of which are given in Annexes V and VI to this Protocol, in one of the languages in which the Agreement is drawn up, and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink in print-script.

Each certificate shall measure 210 x 297 mm. The paper used must be white sized writing paper not containing mechanical pulp and weighing not less than 25 grammes per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The Member States of the Community and Norway may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate 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 by which it can be identified.

Article 13

Movement certificates shall be submitted to customs authorities in the importing State, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.

Article 14

1. The Community and Norway shall admit goods sent as small packages to private persons or forming part of travellers' personal luggage as originating products benefiting from the Agreement without requiring the production of a movement certificate, provided that such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

2. Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view. Furthermore, the total value of these goods must not exceed 60 units of account in the case of small packages or 200 units of account in the case of the contents of travellers' personal luggage.

3. The unit of account (UA) has a value of 0.88867088 grammes of fine gold. Should the unit of account be changed, the Contracting Parties shall make contact with each other at Joint Committee level to redefine the value in terms of gold.

Article 15

1. Goods sent from the Community or from Norway for exhibition in a country other than those referred to in Article 2 and sold after the exhibition for importation into Norway or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Norway and provided that it is shown to the satisfaction of the customs authorities that: (a) an exporter has consigned these goods from the Community or from Norway to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in Norway or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to Norway or to the Community in the state in which they were sent for exhibition;

(d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A movement certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and 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 organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

Article 16

In order to ensure the proper application of the provisions of this Title, the Member States of the Community and Norway shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of movement certificates, including those issued under Article 8 (4).

The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Norway.

Article 17

Penalties shall be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a movement certificate enabling goods to be accepted as eligible for preferential treatment.

TITLE III Final Provisions

Article 18

The Community and Norway shall take any measures necessary to enable movement certificates to be submitted, in accordance with Article 13 of this Protocol, as from the date of entry into force of the Agreement.

Article 19

The Community and Norway shall each take the steps necessary to implement this Protocol.

Article 20

The explanatory notes, Lists A, B and C, and the specimens of movement certificates shall form an integral part of this Protocol.

Article 21

Goods which conform to the provisions of Title I and which, on the date of entry into force of the Agreement, are either being transported or being held in the Community or Norway in temporary storage, in bonded warehouses or in free zones, may be allowed to benefit from the provisions of the Agreement, subject to the submission - within four months of that date - to the customs authorities of the importing State of a movement certificate, drawn up retroactively by the competent authorities of the exporting State, and of any documents that provide supporting evidence of the conditions of transport.

Article 22

The Contracting Parties undertake to introduce any measures necessary to ensure that the movement certificates which the customs authorities of the Member States of the Community and of Norway are authorized to issue in pursuance of the agreements referred to in Article 2 are issued under the conditions laid down by those agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the agreements referred to in Article 2 and the places in which they have been held.

Article 23

1. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in the Community or in Norway in respect of products used in manufacture which do not originate in the Community, Norway or the countries specified in Article 2 of this Protocol, as from the date on which the duty applicable to originating products of the same kind has been reduced in the Community and in Norway to 40 % of the basic duty.

2. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Denmark or the United Kingdom in respect of products imported and used in the manufacture of goods for which a movement certificate is issued by the customs authorities of either of these two countries for the purpose of benefiting in Norway from the tariff provisions in force in Norway and covered by Article 3 (1) of the Agreement. This rule does not, however, apply where the products used are those referred to in Article 25 (1) (a) of this Protocol.

3. Without prejudice to Article 1 of Protocol No 2, no drawback or remission of any kind may be granted from customs duties in Norway in respect of imported products used in the manufacture of goods for which a movement certificate is issued by the customs authorities of Norway for the purpose of benefiting in Denmark or the United Kingdom from the tariff provisions in force in these two countries and covered by Article 3 (1) of the Agreement. This rule does not, however, apply where the products used are those referred to in Article 25 (1) (a) of this Protocol.

4. In this and the following articles, the term "customs duties" also means charges having an effect equivalent to customs duties.

Article 24

1. Movement certificates may, where appropriate, be required to indicate that the products to which they relate have acquired the status of originating products and have undergone any additional processing under the conditions set out in Article 25 (1) until the date from which the customs duties applicable to the said products are abolished between the Community as originally constituted and Ireland on the one hand, and Norway on the other hand.

2. In other cases, they may, where appropriate, be required to indicate the added value acquired in each of the following territories: - the Community as originally constituted,

- Ireland,
- Denmark, the United Kingdom,
- Norway,
- each of the six countries specified in Article 2 of this Protocol.

Article 25

1. The following products may benefit, on importation into Norway or into Denmark or the United Kingdom, from the tariff provisions in force in Norway or in the latter two countries covered by Article 3 (1) of the Agreement: (a) products which meet the conditions of this Protocol and for which a movement certificate has been issued indicating that they have acquired the status of originating products and have undergone any additional processing solely in Norway or in the two countries referred to above or in the other six countries specified in Article 2 of this Protocol;

(b) products, other than products of Chapters 50 to 62, which meet the conditions of this Protocol and for which a movement certificate has been issued indicating: 1. that they have been obtained by the processing of goods which, on exportation from the Community as originally constituted or from Ireland, had already acquired there the status of originating products;

2. and that the added value acquired in Norway or in the two countries referred to above or in the other six countries specified in Article 2 of this Protocol represents 50 % or more of the value of those products;

(c) products of Chapters 50 to 62 listed in Column 2 below which meet the conditions of this Protocol and for which a movement certificate has been issued indicating that

they have been obtained by the processing of goods listed in Column 1 below which, on exportation from the Community as originally constituted or from Ireland, had already acquired there the status of originating products. >PIC FILE= "T0005777">

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The provisions of this paragraph shall apply only to products which by virtue of the provisions of this Agreement and of the annexed Protocols will benefit from the abolition of customs duties at the conclusion of the tariff dismantling period laid down for each product.

The above provisions shall no longer be applicable once the tariff dismantling period laid down for each product expires.

2. In any cases other than those referred to in paragraph 1, Norway or the Community may adopt transitional provisions for the purpose of not levying the duties provided for in Article 3 (2) of the Agreement on the value corresponding to the value of the products originating in Norway or in the Community which have been worked or processed to obtain other products fulfilling the conditions laid down in this Protocol and which are subsequently imported into Norway or into the Community.

Article 26

The Contracting Parties shall take any measures necessary for the conclusion of arrangements with Austria, Finland, Iceland, Portugal, Sweden and Switzerland enabling this Protocol to be applied.

Article 27

1. For the purpose of implementing Article 2 (1) (A) of this Protocol, any product originating in one of the six countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Norway applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Norway and the six countries referred to in the aforementioned Article 2.

2. For the purpose of implementing Article 2 (1) (B) of this Protocol, any product originating in one of the six countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

Article 28

The Joint Committee may decide to amend the provisions of Title I, Article 5 (3), of Title II, of Title III, Articles 23, 24 and 25, and of Annexes I, II, III, V and VI to this Protocol. It shall, in particular, be authorized to take any measures necessary to adapt them to the particular requirements of specific goods or certain forms of transport.

ANNEX I

EXPLANATORY NOTES

Note 1 - Article 1

The terms "the Community" or "Norway" shall also cover the territorial waters of the Member States of the Community or of Norway respectively.

Vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the State to which they belong provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 - Articles 1, 2 and 3

In order to determine whether goods originate in the Community or in Norway or in one of the countries specified in Article 2, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 - Articles 2 and 5

For the purpose of implementing Article 2 paragraph 1 (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. Where the products obtained appear in List A, the percentage rule therefore constitutes a criterion additional to that of change of tariff heading for any non-originating product used. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

Note 4 - Articles 1, 2 and 3

Packing shall be considered as forming a whole with the goods contained therein. This provision, however, shall not apply to packing which is not of the normal type for the article packed and which has intrinsic utilization value and is of a durable nature, apart from its function as packing.

Note 5 - Article 4 (f)

The term "their vessels" shall apply only to vessels: (a) which are registered or recorded in a Member State of the Community or in Norway;

(b) which sail under the flag of a Member State of the Community or of Norway;

(c) which are at least 50 % owned by nationals of Member States of the Community or of Norway or by a company with its head office in one of those States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of the Member States of the Community or of Norway, 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 captain and officers are all nationals of the Member States of the Community or of Norway ; and

(e) of which at least 75 % of the crew are nationals of the Member States of the Community or of Norway.

Note 6 - Article 6

"Ex-works price" shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

"Customs value" shall be understood as meaning the customs value laid down in the Convention concerning the Valuation of Goods for Customs Purposes signed in Brussels on 15 December 1950.

Note 7 - Article 8

The customs authorities which endorse movement certificates in accordance with the conditions laid down in Article 8 (3) have the right to undertake verification of the goods in accordance with the laws and regulations in force in the State concerned.

Note 8 - Article 10

Where a movement certificate relates to goods originally imported from a Member State of the Community or from Norway, and re-exported in the same state, the new certificates issued by the re-exporting State must, without prejudice to the provisions of Article 24, show in which State the original movement certificate was issued. Where the goods have not been placed in a bonded warehouse, the certificates must also show that the endorsements provided for in Article 8 (3) have duly been made.

Note 9 - Articles 16 and 22

Where a movement certificate has been issued under the conditions laid down in Article 8 (2) or (4) and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative cooperation, true copies of the movement certificate or certificates issued previously relating to those goods.

Note 10 - Articles 23 and 25

"Tariff provisions in force" shall mean the duty applied on 1 January 1973 in Denmark, the United Kingdom or Norway to the products referred to in Article 25 (1) or the duty which, in accordance with the provisions of the Agreement, will be subsequently applied to the said products whenever this duty is lower than that applied to other products originating in the Community or in Norway.

Note 11 - Article 23

"Drawback or remission of any kind granted from customs duties" shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, this repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

Note 12 - Articles 24 and 25

Article 24 (1) and Article 25 (1) shall mean, in particular, that application has not been made: (i) either of the provisions of the last sentence of Article 1 (2) (b) for products of the Community as originally constituted and of Ireland that have been worked or processed in Norway;

(ii) or of any provisions corresponding to this sentence contained in the agreements referred to in Article 2 for products of the Community as originally constituted and of Ireland that are worked or processed in any of the six countries.

Note 13 - Article 25

Where originating products not fulfilling the conditions laid down in Article 25 (1) are imported into Denmark or the United Kingdom, the duty which serves as a basis for the tariff reductions provided for in Article 3 (2) of the Agreement is that actually applied on 1 January 1972 by the importing country in respect of third countries.

ANNEX II

LIST A

List of working or processing operations which result in a change of tariff heading without conferring the status of "originating" products on the products undergoing such operations, or conferring this status only subject to certain conditions

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ANNEX III

LIST B List of working or processing operations which do not result in a change of tariff heading, but which do confer the status of "originating" products on the products undergoing such operations

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ANNEX IV

LIST C List of products excluded from the scope of this Protocol

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ANNEX V

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ANNEX VI

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PROTOCOL No 4 concerning certain provisions relating to Ireland

Notwithstanding Article 13 of the Agreement, the measures provided for in paragraphs 1 and 2 of Protocol No 6 and in Article 1 of Protocol No 7 of the "Act concerning the Conditions of Accession and the Adjustments to the Treaties" on certain quantitative restrictions relating to Ireland and on imports of motor vehicles and the motor vehicle assembly industry in Ireland shall apply to Norway.

FINAL ACT

The representatives

OF THE EUROPEAN ECONOMIC COMMUNITY

and

OF THE KINGDOM OF NORWAY,

assembled at Brussels on this fourteenth day of May in the year one thousand nine hundred and seventy-three,

for the signature of the Agreement between the European Economic Community and the Kingdom of Norway,

at the time of signature of this Agreement,

have taken note of the declarations listed below and annexed to this Act: 1. Declaration by the European Economic Community concerning Article 23 (1) of the Agreement,

2. Declaration by the European Economic Community concerning the regional application of certain provisions of the Agreement.

Udfærdiget i Bruxelles, den fjortende maj nitten hundrede og treoghalvfjerds.

Geschehen zu Brüssel am vierzehnten Mai neunzehnhundertdreiundsiebzig.

Done at Brussels on this fourteenth day of May in the year one thousand nine hundred and seventy-three.

Fait à Bruxelles, le quatorze mai mil neuf cent soixante-treize.

Fatto a Bruxelles, addì quattordici maggio millenovecentosettantatré.

Gedaan te Brussel, de veertiende mei negentienhonderddrieënzeventig.

Utfærdiget i Brussel, fjortende mai nitten hundre og syttitre.

På Rådet for De europæiske Fællesskabers vegne

Im Namen des Rates der Europäischen Gemeinschaften

In the name of the Council of the European Communities

Au nom du Conseil des Communautés européennes

A nome del Consiglio delle Comunità europee

Namens de Raad van de Europese Gemeenschappen >PIC FILE= "T0005823">

DECLARATIONS

Declaration by the European Economic Community concerning Article 23 (1) of the Agreement

The European Economic Community declares that in the context of the autonomous implementation of Article 23 (1) of the Agreement which is incumbent on the Contracting Parties, it will assess any practices contrary to that Article on the basis of criteria arising from the application of the rules of Articles 85, 86, 90 and 92 of the Treaty establishing the European Economic Community.

Declaration by the European Economic Community concerning the regional application of certain provisions of the Agreement

The European Economic Community declares that the application of any measures it may take under Articles 23, 24, 25 or 26 of the Agreement, in accordance with the procedure and under the arrangements set out in Article 27, or under Article 28 may be limited to one of its regions by virtue of Community rules.