



Council of the
European Union

170374/EU XXVII. GP
Eingelangt am 24/01/24

Brussels, 24 January 2024
(OR. en)

Interinstitutional File:
2024/0009(NLE)

5785/24
ADD 1

UD 12
COMER 16
MED 7
WTO 11

PROPOSAL

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	23 January 2024
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2024) 19 final
Subject:	ANNEX to the Proposal for a Council Decision on the position to be taken on behalf of the European Union within the Association Council established by the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Arab Republic of Egypt, of the other part, as regards the amendment of Protocol 4 to that Agreement concerning the definition of the concept of 'originating products' and methods of administrative cooperation

Delegations will find attached document COM(2024) 19 final.

Encl.: COM(2024) 19 final

Brussels, 23.1.2024
COM(2024) 19 final

ANNEX

ANNEX

to the

Proposal for a Council Decision

on the position to be taken on behalf of the European Union within the Association Council established by the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Arab Republic of Egypt, of the other part, as regards the amendment of Protocol 4 to that Agreement concerning the definition of the concept of 'originating products' and methods of administrative cooperation

ANNEX

DRAFT

**DECISION No ...
OF THE EU-EGYPT ASSOCIATION COUNCIL**

of ...

**amending the Euro-Mediterranean Agreement
establishing an association between the European Communities
and their Member States, of the one part,
and the Arab Republic of Egypt, of the other part,
by replacing Protocol 4 thereto concerning the definition
of the concept of "originating products" and methods of administrative cooperation**

The EU-EGYPT ASSOCIATION COUNCIL,

Having regard to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Arab Republic of Egypt, of the other part¹, and in particular Article 3 of Protocol 4 thereto concerning the definition of the concept of "originating products" and methods of administrative cooperation,

¹ OJ EU L 304, 30.9.2004, p. 39.

Whereas:

- (1) Article 27 of the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Arab Republic of Egypt, of the other part ("the Agreement"), refers to Protocol 4 to that Agreement ("Protocol 4"), which lays down the rules of origin.
- (2) Article 3 of Protocol 4 provides that the Association Council established by Article 74(1) of the Agreement may decide to amend the provisions of Protocol 4.
- (3) The Regional Convention on pan-Euro-Mediterranean preferential rules of origin² ('the Convention') aims to transpose the existing bilateral systems of rules of origin established in bilateral free trade agreements concluded among the Contracting Parties to the Convention into a multilateral framework, without prejudice to the principles laid down in those bilateral agreements.
- (4) The Union and the Arab Republic of Egypt signed the Convention on 15 June 2011 and 9 October 2013, respectively.
- (5) The Union and the Arab Republic of Egypt deposited their instruments of acceptance with the depositary of the Convention on 26 March 2012 and 23 April 2014, respectively. Consequently, and in accordance with Article 10(3) of the Convention, the Convention entered into force in relation to the Union and the Arab Republic of Egypt on 1 May 2012 and 1 June 2014, respectively.

² OJ EU L 54, 26.2.2013, p. 4.

- (6) Protocol 4 was replaced by a new protocol making reference to the Convention, by Decision No 1/2015 of the EU-Egypt Association Council³.
- (7) Pending the conclusion and entry into force of the amendment of the Convention, the Union and the Arab Republic of Egypt have agreed to apply an alternative set of rules of origin based on those of the amended Convention, which may be used bilaterally as alternative rules of origin to those laid down in the Convention.
- (8) During the first technical meeting on Transitional rules of origin held in Brussels on 5 February 2020, the majority of the Contracting Parties to the Convention including the EU and Egypt agreed to implement the revised rules of the Convention ⁽⁴⁾ ('the Transitional rules of origin') in parallel with the rules of the Convention, on a Transitional bilateral basis, pending the adoption of the revised rules of the Convention;
- (9) Since 1 September 2021, a network of bilateral protocols on rules of origin among Contracting Parties to the Convention have already entered into force rendering the Transitional rules applicable ⁽⁵⁾;
- (10) The objective of the Transitional rules of origin is to introduce more relaxed rules in order to facilitate the qualification of the preferential originating status for goods. As the Transitional rules of origin are in general more relaxed than those of the Convention, goods fulfilling these latter could also qualify as originating under the Transitional rules of origin, with the exception of some agricultural products classified under Chapters 2, 4 to 15, 16 (except for processed fishery products) and 17 to 24 of the Harmonised System;
- (11) The Transitional rules of origin are applicable in parallel with the rules of origin of the Convention creating two distinctive zones of cumulation. Therefore, Article 8 of Appendix A to Protocol 4 shall be amended by adding a provision to facilitate the application of permeability between the Convention and the Transitional rules of origin;

³ Decision No 1/2015 of the EU-Egypt Association Council 21 September 2015 replacing Protocol 4 to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Arab Republic of Egypt, of the other part, concerning the definition of the concept of 'originating products' and methods of administrative cooperation (OJ EU L 334, 22.12.2015, p. 62).

⁴ OJ L 339, 30.12.2019, p. 1.

⁵ OJ C 51, 10.2.2023, p. 1.

- (12) Protocol 4 should therefore be replaced by a new protocol that provides for an alternative set of rules of origin. Furthermore, the new protocol should include a dynamic reference to the Convention, so as to refer always to the latest version of the Convention in force,

HAS ADOPTED THIS DECISION:

Article 1

Protocol 4 to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Arab Republic of Egypt, of the other part, concerning the definition of the concept of "originating products" and methods of administrative cooperation is replaced by the text set out in the Annex to this Decision.

Article 2

This Decision shall enter into force on, and apply as from, the date of its adoption.

Done at [*location and date to be introduced*]...

For the Association Council

The President

[The Secretariat]

ANNEX

"Protocol 4

concerning the definition of the concept of 'originating products' and methods of administrative cooperation

Article 1

Applicable rules of origin

1. For the purpose of implementing the Agreement, Appendix I and the relevant provisions of Appendix II to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin⁶ ("the Convention"), as last amended and published in the *Official Journal of the European Union*, shall apply.
2. All references to the "relevant agreement" in Appendix I and in the relevant provisions of Appendix II to the Convention shall be construed so as to mean the Agreement.

⁶ OJ EU L 54, 26.2.2013, p. 4.

Article 2

Alternative applicable rules of origin

1. Notwithstanding Article 1 of this Protocol, for the purpose of implementing the Agreement, products which acquire preferential origin in accordance with the alternative applicable rules of origin set out in Appendix A to this Protocol ('Transitional rules') shall also be considered as originating in the European Union or in the Arab Republic of Egypt.
2. The Transitional rules shall apply until the amendment of the Convention on which the Transitional rules are based enters into force.

Article 3

Dispute settlement

1. Where disputes arise in relation to the verification procedures set out in Article 32 of Appendix I to the Convention or in Article 34 of Appendix A to this Protocol that cannot be settled between the customs authorities requesting the verification and the customs authorities responsible for carrying out that verification, they shall be submitted to the Association Council.
2. In all cases, the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

Article 4

Amendments to the Protocol

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

Article 5

Withdrawal from the Convention

1. Should either the European Union or the Arab Republic of Egypt give notice in writing to the depositary of the Convention of their intention to withdraw from the Convention according to Article 9 thereof, the European Union and the Arab Republic of Egypt shall immediately enter into negotiations on rules of origin for the purpose of implementing the Agreement.
2. Until the entry into force of such newly negotiated rules of origin, the rules of origin contained in Appendix I and, where appropriate, the relevant provisions of Appendix II to the Convention, applicable at the moment of withdrawal, shall continue to apply to the Agreement. However, from the moment of withdrawal, the rules of origin contained in Appendix I and, where appropriate, the relevant provisions of Appendix II to the Convention shall be construed so as to allow bilateral cumulation only between the European Union and the Arab Republic of Egypt.

ALTERNATIVE APPLICABLE RULES OF ORIGIN

**Rules for optional application among Contracting Parties to the Regional Convention
on pan-Euro-Mediterranean preferential rules of origin, pending the conclusion
and entry into force of the amendment of the Convention
(**'the Rules' or 'the Transitional rules'**)**

*DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'
AND METHODS OF ADMINISTRATIVE COOPERATION*

TABLE OF CONTENTS

OBJECTIVES

TITLE I GENERAL PROVISIONS

Article 1 **Definitions**

TITLE II DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2 **General requirements**

Article 3 **Wholly obtained products**

Article 4 **Sufficient working or processing**

Article 5	Tolerance rule
Article 6	Insufficient working or processing
Article 7	Cumulation of origin
Article 8	Conditions for the application of cumulation of origin
Article 9	Unit of qualification
Article 10	Sets
Article 11	Neutral elements
Article 12	Accounting segregation
TITLE III	TERRITORIAL REQUIREMENTS
Article 13	Principle of territoriality
Article 14	Non-alteration
Article 15	Exhibitions
TITLE IV	DRAWBACK OR EXEMPTION
Article 16	Drawback of or exemption from customs duties

TITLE V	PROOF OF ORIGIN
Article 17	General requirements
Article 18	Conditions for making out an origin declaration
Article 19	Approved exporter
Article 20	Procedure for issue of a movement certificate EUR.1
Article 21	Movement certificates EUR.1 issued retrospectively
Article 22	Issue of a duplicate movement certificate EUR.1
Article 23	Validity of proof of origin
Article 24	Free zones
Article 25	Importation requirements
Article 26	Importation by instalments
Article 27	Exemption from proof of origin
Article 28	Discrepancies and formal errors
Article 29	Supplier's declarations
Article 30	Amounts expressed in euro

TITLE VI	PRINCIPLES OF COOPERATION AND DOCUMENTARY EVIDENCE
Article 31	Documentary evidence, preservation of proofs of origin and supporting documents
Article 32	Dispute settlement
TITLE VII	ADMINISTRATIVE COOPERATION
Article 33	Notification and cooperation
Article 34	Verification of proofs of origin
Article 35	Verification of supplier's declarations
Article 36	Penalties
TITLE VIII	APPLICATION OF APPENDIX A
Article 37	European Economic Area
Article 38	Liechtenstein
Article 39	Republic of San Marino
Article 40	Principality of Andorra
Article 41	Ceuta and Melilla

List of Annexes

- ANNEX I: **Introductory notes to the list in Annex II**
- ANNEX II: **List of working or processing required to be carried out on non-originating materials in order for the product manufactured to obtain originating status**
- ANNEX III: **Text of the origin declaration**
- ANNEX IV: **Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1**
- ANNEX V: **Special conditions concerning products originating in Ceuta and Melilla**
- ANNEX VI: **Supplier's declaration**
- ANNEX VII: **Long-term supplier's declaration**

OBJECTIVES

These Rules are optional. They are intended to apply on a provisional basis, pending the conclusion and entry into force of the amendment of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin ('PEM Convention' or 'Convention'). These Rules will apply bilaterally to trade between those Contracting Parties that agree to refer to them or include them in their bilateral preferential trade agreements. These Rules are intended to apply as an alternative to the rules of the Convention, which, as provided by the Convention, are without prejudice to the principles laid down in the relevant agreements and other related bilateral agreements among Contracting Parties. Accordingly, these Rules will not be mandatory, but optional. They may be applied by economic operators that desire to claim preferences based on these Rules instead of on the basis of the rules of the Convention.

These Rules are not intended to modify the Convention. The Convention continues to apply in full between the Contracting Parties to the Convention. These Rules will not alter the rights and obligations of the Contracting Parties under the Convention.

TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of these Rules:

- (a) 'applying Contracting Party' means a Contracting Party to the PEM Convention that incorporates these Rules in its bilateral preferential trade agreements with another Contracting Party to the PEM Convention and includes the Parties to the Agreement;
- (b) 'chapters', 'headings' and 'subheadings' mean the chapters, the headings and the subheadings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System ('Harmonised System') with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;
- (c) 'classified' means the classification of a good under a particular heading or subheading of the Harmonised System;

- (d) 'consignment' means products which are either:
 - (i) sent simultaneously from one exporter to one consignee; or
 - (ii) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (e) 'customs authorities of the Party or applying Contracting Party' for the European Union means any of the customs authorities of the Member States of the European Union;
- (f) 'customs value' means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on Customs Valuation);
- (g) 'ex-works price' means the price paid for the product ex works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported. Where the last working or processing has been subcontracted to a manufacturer, the term 'manufacturer' refers to the enterprise that has employed the subcontractor.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the Party, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

- (h) 'fungible material' or 'fungible product' means material or product that is of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another;
- (i) 'goods' means both material and product;
- (j) 'manufacture' means any kind of working or processing, including assembly;
- (k) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (l) 'maximum content of non-originating materials' means the maximum content of non-originating materials which is permitted in order to consider a manufacture to be working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or subheading;

- (m) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (n) 'territory' includes the land territory, internal waters and the territorial sea of a Party;
- (o) 'value added' shall be taken to be the ex-works price of the product minus the customs value of each of the materials incorporated which originate in the other applying Contracting Parties with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party;
- (p) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party. Where the value of the originating materials used needs to be established, this point shall be applied *mutatis mutandis*.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

General requirements

For the purpose of implementing the Agreement, the following products shall be considered as originating in a Party when exported to the other Party:

- (a) products wholly obtained in a Party, within the meaning of Article 3;
- (b) products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Party within the meaning of Article 4.

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in a Party when exported to the other Party:
 - (a) mineral products and natural water extracted from its soil or from its seabed;

- (b) plants, including aquatic plants, and vegetable products grown or harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products from slaughtered animals born and raised there;
- (f) products obtained by hunting or fishing conducted there;
- (g) products of aquaculture where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae, fry or fingerlings;
- (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
- (i) products made on board its factory ships exclusively from products referred to in point (h);
- (j) used articles collected there fit only for the recovery of raw materials;
- (k) waste and scrap resulting from manufacturing operations conducted there;
- (l) products extracted from the seabed or below the seabed which is situated outside its territorial sea but where it has exclusive exploitation rights;
- (m) goods produced there exclusively from the products specified in points (a) to (l).

2. The terms 'its vessels' and 'its factory ships' in points (h) and (i) of paragraph 1 respectively shall apply only to vessels and factory ships which meet each of the following requirements:
- (a) they are registered in the exporting or the importing Party;
 - (b) they sail under the flag of the exporting or the importing Party;
 - (c) they meet one of the following conditions:
 - (i) they are at least 50 % owned by nationals of the exporting or the importing Party; or
 - (ii) they are owned by companies which:
have their head office and their main place of business in the exporting or the importing Party; and
are at least 50 % owned by the exporting or the importing Party or public entities or nationals of these Parties.
3. For the purpose of paragraph 2, when the exporting or the importing Party is the European Union, it means the Member States of the European Union.
4. For the purpose of paragraph 2, the EFTA States are to be considered as one applying Contracting Party.

Article 4

Sufficient working or processing

1. Without prejudice to paragraph 3 of this Article and to Article 6, products which are not wholly obtained in a Party shall be considered to be sufficiently worked or processed when the conditions laid down in the list in Annex II for the goods concerned are fulfilled.
2. If a product which has obtained originating status in a Party in accordance with paragraph 1 is used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.
3. The determination of whether the requirements of paragraph 1 are met, shall be carried out for each product.

However, where the relevant rule is based on compliance with a maximum content of non-originating materials, the customs authorities of the Parties may authorise exporters to calculate the ex-works price of the product and the value of the non-originating materials on an average basis as set out in paragraph 4, in order to take into account the fluctuations in costs and currency rates.

4. Where the second subparagraph of paragraph 3 applies, an average ex-works price of the product and average value of non-originating materials used shall be calculated respectively on the basis of the sum of the ex-works prices charged for all sales of the same products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the same products over the preceding fiscal year as defined in the exporting Party, or, where figures for a complete fiscal year are not available, a shorter period which should not be less than three months.
5. Exporters having opted for calculation on an average basis shall consistently apply such a method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference. They may cease to apply such a method where during a given fiscal year, or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.
6. The averages referred to in paragraph 4 shall be used as the ex-works price and the value of non-originating materials, respectively, for the purpose of establishing compliance with the maximum content of non-originating materials.

Article 5

Tolerance rule

1. By way of derogation from Article 4 and subject to paragraphs 2 and 3 of this Article, non-originating materials which, according to the conditions set out in the list in Annex II, are not to be used in the manufacture of a given product may nevertheless be used, provided that their total net weight or value assessed for the product does not exceed:
 - (a) 15 % of the net weight of the product falling within Chapters 2 and 4 to 24, other than processed fishery products of Chapter 16;
 - (b) 15 % of the ex-works price of the product for products other than those covered by point (a).

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System, for which the tolerances mentioned in Notes 6 and 7 of Annex I shall apply.

2. Paragraph 1 of this Article shall not allow to exceed any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex II.

3. Paragraphs 1 and 2 of this Article shall not apply to products wholly obtained in a Party within the meaning of Article 3. However, without prejudice to Article 6 and Article 9(1), the tolerance provided for in those provisions shall nevertheless apply to products for which the rule laid down in the list in Annex II requires that the materials which are used in the manufacture of those products are wholly obtained.

Article 6

Insufficient working or processing

1. Without prejudice to paragraph 2 of this Article, the following operations shall be considered to be insufficient working or processing to confer the status of an originating product, whether or not the requirements of Article 4 are satisfied:
- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) breaking-up and assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles;
 - (e) simple painting and polishing operations;
 - (f) husking and partial or total milling of rice; polishing, and glazing of cereals and rice;

- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds;
- (n) mixing of sugar with any material;
- (o) simple addition of water or dilution or dehydration or denaturation of products;
- (p) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (q) slaughter of animals;

The Parties shall provide the European Commission with details of the relevant agreements concluded with other applying Contracting Parties including the dates of entry into force of these Rules.

3. The proof of origin should include the statement in English 'CUMULATION APPLIED WITH (name of the relevant applying Contracting Party/Parties in English)' when products obtained the originating status by application of cumulation of origin in accordance with Article 7.

In cases where a movement certificate EUR.1 is used as a proof of origin, that statement shall be made in Box 7 of the movement certificate EUR.1.

4. The Parties may decide, for the products exported to them that obtained the originating status in the exporting Party by application of cumulation of origin in accordance with Article 7, to waive the obligation of including on the proof of origin the statement referred to in paragraph 3 of this Article.

The Parties shall notify the waiver to the European Commission in accordance with Article 8(2).

Article 9

Unit of qualification

1. The unit of qualification for the application of these Rules shall be the particular product which is considered to be the basic unit when determining classification using the nomenclature of the Harmonised System. It follows that:
 - (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
 - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each individual item shall be taken into account when applying these Rules.
2. Where under General Rule 5 of the Harmonised System packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.
3. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the ex-works price thereof shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 10

Sets

Sets, as defined in General Rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating.

When a set is composed of originating and non-originating products, the set as a whole shall however be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Article 11

Neutral elements

In order to determine whether a product is an originating product, no account shall be taken of the origin of the following which might be used in its manufacture:

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

4. The beneficiary of the method referred to in paragraphs 1 and 2 shall make out or apply for proofs of origin for the quantity of products which may be considered as originating in the exporting Party. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

TITLE III

TERRITORIAL REQUIREMENTS

Article 13

Principle of territoriality

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

2. Storage of products or consignments may take place provided they remain under customs supervision in the third country(ies) of transit.
3. Without prejudice to Title V of this Appendix, the splitting of consignments may take place, provided they remain under customs supervision in the third country(ies) of splitting.
4. In the case of doubt, the importing Party may request the importer or its representative to submit at any time all appropriate documents to provide evidence of compliance with this Article, which may be given by any documentary evidence, and notably by:
 - (a) contractual transport documents such as bills of lading;
 - (b) factual or concrete evidence based on marking or numbering of packages;
 - (c) a certificate of non-manipulation provided by the customs authorities of the country(ies) of transit or splitting or any other documents demonstrating that the goods remained under customs supervision in the country(ies) of transit or splitting;
or
 - (d) any evidence related to the goods themselves.

2. A proof of origin shall be issued or made out in accordance with Title V of this Appendix and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

