

Protocol A concerning the definition of originating products and methods of administrative cooperation to the Agreement between Ukraine and the Republic of Latvia

**TITLE I
GENERAL PROVISIONS**

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended or later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, done at Geneva on 12 April 1979;
- (f) 'ex-works price' means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out provided the price includes the value of all the materials used, minus all internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territories concerned;
- (h) 'value of originating materials' means the customs value of such materials as defined in subparagraph
- (g) applied mutadis mutandis;
- (i) 'added value' shall be taken to be the ex-works price minus the customs value of each of the products incorporated which did not originate in the country in which those products were obtained.
- (j) 'chapters' and 'headings' means the chapters and the headings (four digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';
- (k) 'classified' refers to the classification of a product or material under a particular heading;
- (l) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice.
- (m) 'customs authorities' means customs and/or other authorized competent organs of the Parties,

which are responsible for the legalisation and distribution of Certificates of origin of products.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

Origin criteria

For the purpose of implementing this Agreement and without prejudice to the provisions of Articles 3 and 4 of this Protocol, the following products shall be considered as

1. Products originating in Ukraine

- a) products wholly obtained in Ukraine, within the meaning of Article 5 of this Protocol;
- b) products obtained in Ukraine which contain materials not wholly obtained there, provided that the said materials have undergone sufficient working and processing in Ukraine within the meaning of Article 6 of this Protocol;

2. Products originating in Latvia

- a) products wholly obtained in Latvia within the meaning of Article 5 of this Protocol;
- b) products obtained in Latvia which contain materials not wholly obtained there, provided that the said materials have undergone sufficient working or processing in Latvia within the meaning of Article 6 of this Protocol.

Article 3

Bilateral cumulation

1. Notwithstanding Article 2(1) (b), materials originating in Latvia within the meaning of this Protocol shall be considered as materials originating in Ukraine and it shall not be necessary that such materials have undergone sufficient working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 7 of this Protocol.

2. Notwithstanding Article 2(2) (b), materials originating in Ukraine within the meaning of this Protocol shall be considered as materials originating in Latvia and it shall not be necessary that such materials have undergone sufficient working or processing there, provided however that they have undergone working or processing going beyond that referred to in Article 7 of this Protocol.

Article 4

Cumulation with materials originating in Estonia, Lithuania and the European Community

1.(a) Notwithstanding Article 2(1) (b) and subject to the provisions of paragraphs 2 and 3, materials originating in Estonia or Lithuania or the European Community within the meaning of Protocol A or 3 annexed to the Agreements between Ukraine and these countries shall be considered as originating in Ukraine and it shall not be necessary that such materials have undergone sufficient working or processing, on condition however that they have undergone working or processing beyond that referred to in Article 7 of this Protocol.

(b) Notwithstanding Article 2(2) (b) and subject to the provisions of paragraph 2 and 3, materials originating in Estonia or Lithuania or the European Community within the meaning of Protocol A or 3 annexed to the Agreements between Latvia and these countries shall be considered as originating in Latvia and it shall not be necessary that such materials have undergone

sufficient working or processing, on condition however that they have undergone working or processing beyond that referred to in Article 7 of this Protocol.

2. Products which have acquired originated status by virtue of paragraph 1(a) and 1(b) shall only continue to be considered as originated in the Ukraine or Latvia, when the value added there exceeds the value of the materials used originated in Estonia, Lithuania or European Community.

If this is not so, the products concerned shall be considered for the purposes of implementing this Agreement or Agreements between Ukraine and Estonia, Lithuania or European Community and between Latvia and Estonia, Lithuania or European Community as originating in Estonia, Lithuania or European Community according to which of these countries accounts for the highest value of originated materials used.

3. For the purposes of this Article, identical rules of origin to those in this Protocol shall be applied in trade between Latvia and Estonia and Lithuania and the European Community and between Ukraine and those countries and the European Community.

Article 5

Wholly obtained products

1. Within the meaning of Article 2(1) (a) and (2) (a), the following shall be considered as wholly obtained either in Ukraine or in Latvia.

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

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

- which are registered or recorded in Ukraine or in Latvia,
- which sail under the flag of Ukraine or of Latvia,

-which are owned to an extent of at least 50 per cent by nationals of Ukraine or of Latvia, or by a company with its head office in Ukraine or in Latvia, of which the manager or managers, chairman of the board of directors or the supervisory board, and the majority of the members of such boards are nationals of Ukraine or of Latvia and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to Ukraine, to Latvia, to their public bodies or to their nationals,

-of which the master and officers are nationals of Ukraine or of Latvia,

-of which at least 75% of the crew are nationals of Ukraine or of Latvia,

3. The terms "Latvia" and "Ukraine" shall also cover the territorial waters which surround Latvia and Ukraine.

Sea-going vessels, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of Ukraine or of Latvia provided that they satisfy the conditions set out in paragraph 2.

Article 6

Sufficiently worked or processed products

1. For the purposes of Article 2, nonoriginating materials are considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from that in which all the non-originating materials used in its manufacture are classified, subject to paragraphs 2 and 3.

2. For a product mentioned in columns 1 and 2 of the list in Annex II, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 1.

Where in the list in Annex II a percentage rule is applied in determining the originating status of a product obtained in Ukraine or in Latvia the value added by the working or processing shall correspond to the ex-works price of the product obtained, less the value of third country materials imported into Ukraine or Latvia.

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

Article 7

Insufficient working or processing operations

For the purpose of implementing article 6 the following shall be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operation);
- (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 packaging and breaking up and assembly of packages;

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

(d) affixing marks, labels and other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in Ukraine or in Latvia;

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

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

(h) slaughter of animals.

Article 8

Unit of qualification

1. The unit qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

Accordingly, it follows that:

(a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under general rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 9

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 10

Sets

Sets, as defined in general rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the nonoriginating products does not exceed 15 per cent of the ex-works price of the set.

Article 11

Neutral elements

In order to determine whether a product originates in Ukraine or in Latvia it shall not be necessary to establish whether the electrical energy, fuel, plant and equipment as well as machines and tools used to obtain such product, or whether any goods, used in the course of production which do not enter and which were not intended to enter into the final composition of the product, are originating or not.

TITLE III

TERRITORIAL REQUIREMENTS

Article 12

Principle of territoriality

The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in Ukraine or in Latvia without prejudice to the provisions of Article 3.

Article 13

Reimportation of goods

If originating products exported from Ukraine or Latvia to another country are returned, except in so far as provided for in Article 3 or 4 they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 14

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products or materials which are transported between the territories of Ukraine and Latvia or when the provisions of Article 4 are applied of Estonia or Lithuania or the European Community without entering any other territory. However, goods originating in Ukraine or in Latvia and constituting one single consignment which is not split up may be transported through territory other than that of Ukraine or Latvia or, when the provisions of Article 4 apply, of Estonia or Lithuania or the European Community with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

Products originating in Ukraine or in Latvia may be transported by pipeline across territory other than that of Ukraine or that of Latvia.

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

- (a) a through bill of lading issued in the exporting country covering the passage through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:

- (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships used; and
 - (iii) certifying the conditions under which the products remained in the transit country;
- or
- (c) failing these, any substantiating documents.

Article 15

Exhibitions

1. Products sent from one of the Parties for exhibition in a third country and sold after the exhibition for importation in another Party shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol entitling them to be recognized as originating in Ukraine or in Latvia and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from one of the Parties to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in another Party;
- (c) the products have been consigned during the exhibition or immediately thereafter to the latter Party in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products 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 products, and during which the products remain under customs control.

TITLE IV

PROOF OF ORIGIN

Article 16

Movement certificate EUR.1

Evidence of originating status of products, within the meaning of this Protocol, shall be given by a movement certificate EUR.1, a specimen of which appears in Annex III to this Protocol.

Article 17

Normal procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III.

These forms shall be completed in one of the languages in which the Agreement is drawn up, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in capital letters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

The exporter must retain for at least three years the documents referred to the preceding paragraph.

Applications for movement certificates EUR.1 must be preserved for at least three years by the customs authorities of the exporting State.

4. The movement certificate EUR.1 shall be issued by the customs authorities of Ukraine if the goods to be exported can be considered as products originating in Ukraine within the meaning of Article 2 (1) of this Protocol. The movement certificate EUR.1 shall be issued by the customs authorities of Latvia; if the goods to be exported can be considered as products originating in Latvia within the meaning of Article 2 (2) of this Protocol.

5. Where the cumulation provisions of Article 2 to 4 are applied, the customs authorities of Ukraine or of Latvia may issue movement certificates EUR.1 under the conditions laid down in this Protocol if the goods to be exported can be considered as originating products within the meaning of this Protocol and provided that the goods covered by the movement certificates EUR.1 are in Ukraine or in Latvia.

In these cases movement certificates EUR.1 shall be issued subject to the presentation of the proof of origin previously issued or made out. This proof of origin must be kept for at least three years by the customs authorities of the exporting State.

6. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check which they consider appropriate.

The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

7. The date of issue of the movement certificate EUR.1 shall be indicated in the part of the certificate reserved for the customs authorities.

8. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country when the products to which it relates are exported. It shall be made available to the

exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17 (8), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in this application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

"TAGANTJRELE IJAANTUD","ISSUED RETROSPECTIVELY",.....

5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

Article 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with one of the following words:

"DUPLIKAAT","DUPLICATE",.....

3. The endorsement referred to in paragraph 2, and the date of issue and the serial number of the original certificate shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 20

Replacement of certificates

1. It shall at any time be possible to replace one or more movement certificates EUR.1 by one or more other certificates provided that this is done by the customs office responsible for controlling the goods.

2. The replacement certificates shall be regarded as a definite movement certificate EUR.1 for the purpose of the application of this Protocol, including the provisions of this Article.

3. The replacement certificates shall be issued on the basis of a written request from the reexporter, after the authorities concerned have verified the information supplied in the applicant's request. The date and serial number of the original movement certificate EUR.1 shall be given in box 7.

Article 21

Simplified procedure for the issue of certificates

1. By way of derogation from Articles 17, 18 and 19 of this Protocol, a simplified procedure for the issue of EUR.1 movement certificates can be used in accordance with the following provisions.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', making frequent shipments for which EUR.1 movement certificates may be issued and who offers, to the satisfaction of the competent authorities, all guarantees necessary to verify the originating status of the products, not to submit to the customs office of the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in Article 17 of this Protocol.

3. The authorization referred to in paragraph 2 shall stipulate, at the choice of the competent authorities, that box No 11 'Customs endorsement' of the EUR.1 movement certificate must:

(a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the signature, which may be a facsimile, of an official of that office; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex V of this Protocol. Such stamp may be pre-printed on the forms.

4. In the cases referred to in paragraph 3 (a), one of the following phrases shall be entered in box No 7 'Remarks' of the EUR.1 movement certificate:

"SIMPLIFIED PROCEDURE",.....

5. Box No 11 'Customs endorsement' of the EUR.1 certificate shall be completed if necessary by the approved exporter.

6. The approved exporter shall, if necessary, indicate in box No 13 'Request for verification' of the EUR.1 certificate the name and address of the authority competent to verify such a certificate.

7. Where the simplified procedure is applied, the customs authorities of the exporting State may prescribe the use of EUR.1 certificates bearing a distinctive sign by which they may be identified.

8. In the authorization referred to in paragraph 2 the competent authorities shall specify in particular:

(a) the conditions under which the applications for EUR.1 certificates are to be made;

(b) the conditions under which these applications are to be kept for at least three years;

(c) in the cases referred to in paragraph 3 (b) the authority competent to carry out the subsequent verification referred to in Article 30 of this Protocol.

9. The customs authorities of the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 2.

10. The customs authorities shall refuse the authorization referred to in paragraph 2 to exporters who do not offer all the guarantees which they consider necessary. The competent authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

11. The approved exporter may be required to inform the competent authorities, in accordance with the rules which they lay down, of the goods to be dispatched by him, so that such authorities may make any verification they think necessary before the departure of the goods.

12. The customs authorities of the exporting State may carry out any check on approved exporters which they consider necessary. Such exporters must allow this to be done.

13. The provisions of this Article shall be without prejudice to the application of the rules of Ukraine and Latvia concerning customs formalities and the use of customs documents.

Article 22

Validity of proof of origin

1. A movement certificate EUR.1 shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

2. Movement certificates EUR.1 which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to reasons of force majeure or exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the movement certificates EUR.1 where the products have been submitted to them before the said final date.

Article 23

Submission of proof of origin

Movement certificates EUR.1 shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a movement certificate EUR.1 or an invoice declaration. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

Article 24

Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of general rule 2 (a) of the Harmonized System falling within chapters 84 and 85 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 25

Form EUR.2

1. Notwithstanding Article 16, the evidence of originating status, within the meaning of this Protocol, for consignments containing only originating products and whose value does not exceed ECU [3000] per consignment, may be given by a form EUR.2, a specimen of which appears in Annex IV to this Protocol.
2. The form EUR.2 shall be completed and signed by the exporter or, under the exporters responsibility, by his authorized representative in accordance with this Protocol.
3. A form EUR.2 shall be completed for each consignment.
4. The exporter who applied for the form EUR.2 shall submit at the request of the customs authorities of the exporting State all supporting documents concerning the use of this form.
5. Article 22 and 23 shall apply mutatis mutandis to forms EUR.2.

Article 26

Exemptions from formal proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a formal proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products must not exceed ECU 300 in the case of small packages or ECU 800 in the case of products forming part of travellers' personal luggage.

Article 27

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in a movement certificate EUR.1, or in a Form EUR.2 and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *i p s o f a c t* o render the movement certificate EUR.1, or the Form EUR.2 null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a movement certificate EUR.1, or a Form EUR.2 should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 28

Amounts expressed in ECUs

Amounts in the national currency of the exporting country equivalent to the amounts expressed in ECUs shall be fixed by the exporting country and communicated to the other Party.

When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country or in the currency of one of the other countries referred to in Article 4 of this Protocol.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 29

Communication of stamps and addresses

The customs authorities of Ukraine and of Latvia shall provide each other, with specimen impressions of stamps used in their customs offices for the issue of EUR.1 certificates and with the addresses of the customs authorities responsible for issuing movement certificates EUR.1 and for verifying those certificates and forms EUR.2.

Article 30

Verification of movement certificates EUR.1 and of forms EUR.2

1. Subsequent verification of movement certificates EUR.1 and forms EUR.2 shall be carried out randomly or whenever the customs authorities of the importing state have reasoned to doubt the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1, the Form EUR.2, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons of substance or form for an inquiry.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check which they consider appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification within a maximum of ten months. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as originating products and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within ten months or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in the case of force majeure or in exceptional circumstances, refuse entitlement to the preferences.

Article 31

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 30 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the

importing State shall be under the legislation of the said State.

Article 32

Penalties

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

Article 33

Free zones

1. Ukraine and Latvia shall take all necessary steps to ensure that products traded under cover of a movement certificate EUR.1, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in Ukraine or in Latvia and imported into a free zone under cover of an EUR.1 certificate and undergo treatment or processing, the authorities concerned must issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VI

FINAL PROVISIONS

Article 34

Customs Cooperation Committee

1. A Customs Cooperation Committee shall be set up, charged with carrying out administrative cooperation with a view to the correct and uniform application of this Protocol and with carrying out any other tasks in the customs field which may be entrusted to it.

2. The Committee shall be composed on the one hand, of experts of Ukraine who are responsible for customs questions and, on the other hand, of experts nominated by Latvia.

Article 35

Annexes

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

Article 36

Implementation of the Protocol

Ukraine and Latvia shall each take the steps necessary to implement this Protocol.

Article 37

Arrangements with Estonia and Lithuania and the European Community

The Parties shall take any measures necessary for the conclusion of arrangements with Estonia and Lithuania and the European Community enabling this Protocol to be applied. The Parties shall notify each other of measures taken to this effect.

Article 38

Goods in transit or storage

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of the Agreement are either in transit or are in Ukraine or in Latvia or, in so far as the provisions of Article 2 are applicable, in Estonia or Lithuania or the European Community in temporary storage in bonded warehouses or in free zones, subject to the submission to the customs authorities of the importing State, within four months of that date, of a certificate EUR.1 endorsed retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly.

Article 39

Amendments to the Protocol

Amendments to the Protocol should be done in accordance with Article 2 of the Agreement.

Such examination shall take into account in particular the participation of the Parties in free trade zones or customs unions with third countries.

ANNEX VI
to the Protocol A

In order to facilitate the implementation of this Agreement, Latvia will accept certificates EUR.1 issued by the Chamber of Commerce and Industry of Ukraine within the period of one year from the day of the entry into force of this Agreement.