

ANDORRA



Decision of 26.11.1990
[OJ L 374/13 of 31.12.1990](#)

Agreement: art. 15
[OJ L 374/14](#)

Decision No 6/91 of 12.7.1991
[OJ L 250/34 of 7.9.1991](#)
Decision No 1/95 of 6.11.1995
[OJ L 288/50 of 1.12.1995](#)

COUNCIL DECISION

of 26 November 1990

on the conclusion of the Agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra

(90/680/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 99 and 113 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament ⁽¹⁾.

Whereas the national arrangements currently in force in trade relations between the European Community and the Principality of Andorra should be replaced by a Community system;

Whereas, owing to geographical, historical and socioeconomic factors, special arrangements should be granted to the Principality of Andorra with regard to exemptions from import duties, turnover taxes and excise duties applicable to goods contained in the personal luggage of travellers;

Whereas the Agreement in the form of an exchange of letters negotiated between the European Economic Community and the Principality of Andorra was signed in Luxembourg on 28 June 1990; whereas it should be approved,

HAS DECIDED AS FOLLOWS:

Article 1

The Agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra, and the Agreement and Declarations attached thereto, is hereby approved on behalf of the Community.

The texts of the acts referred to in the first subparagraph are attached to this Decision.

Article 2

The President of the Council shall give, on behalf of the Community, the notification provided for in Article 24 of the Agreement ⁽²⁾.

Done at Brussels, 26 November 1990.

*For the Council**The President*

C. DONAT CATTIN

⁽¹⁾ Opinion delivered on 23 November 1990 (not yet published in the Official Journal).

⁽²⁾ See page 33 of this Official Journal.

AGREEMENT

in the form of an exchange of letters between the European Economic Community and the Principality of Andorra

A. Letter from the Principality of Andorra

Luxembourg, 28 June 1990

Gentlemen,

Please find attached the text of the Agreement between the Principality of Andorra and the European Economic Community. We have the honour to confirm that the Principality of Andorra accepts the Agreement.

We should be grateful if you would kindly confirm that the European Economic Community accepts the Agreement. The Agreement between the Principality of Andorra and the European Economic Community shall thereby be concluded, as set out in the attached text.

Please accept, Gentlemen, the assurance of our highest consideration.

*For the President of the French Republic
Co-Prince of Andorra*

*For the Bishop of Urgel
Co-Prince of Andorra*

For the Government of Andorra

B. Letter from the Community

Luxembourg, 28 June 1990

Gentlemen,

We acknowledge receipt of your letter accepting the Agreement between the Principality of Andorra and the European Economic Community. Your letter reads as follows:

'Please find attached the text of the Agreement between the Principality of Andorra and the European Economic Community. We have the honour to confirm that the Principality of Andorra accepts the Agreement.

We should be grateful if you would kindly confirm that the European Economic Community accepts the Agreement. The Agreement between the Principality of Andorra and the European Economic Community shall thereby be concluded, as set out in the attached text.'

We have the honour to confirm that the Community accepts the Agreement between the Principality of Andorra and the European Economic Community. Acceptance of the Agreement by the Community will take place following completion of the necessary internal procedures and will be notified to you in accordance with Article 24 (2) of the Agreement.

Please accept, Gentlemen, the assurance of our highest consideration.

*On behalf of
the Council of the European Communities*

Máire Geoghegan - Quinlan

AGREEMENT**between the European Economic Community and the Principality of Andorra**

THE PRINCIPALITY OF ANDORRA

and

THE EUROPEAN ECONOMIC COMMUNITY,

DESIROUS of introducing, in respect of their trade relations, arrangements to take the place of national arrangements currently in force and respecting the specific situation of the Principality of Andorra,

CONSIDERING THAT, owing to geographical, historical and social and economic factors, Andorra's exceptional situation justifies special arrangements, particularly as regards exemption from import duties, turnover tax and excise duties collected on goods imported by travellers from Andorra into the Community,

HAVE AGREED AS FOLLOWS:

Article 1

Trade between the European Economic Community, on the one hand, and the Principality of Andorra, on the other, shall be governed by the provisions set out below.

TITLE I**Customs Union***Article 2*

A customs union shall be established between the European Economic Community and Andorra for the products covered by Chapters 25 to 97 of the Harmonized System in accordance with the procedure and conditions set out under this Title.

Article 3

1. The provisions of this Title shall apply to:
 - (a) goods produced in the Community or in the Principality of Andorra, including those obtained wholly or in part from products which come from third countries and are in free circulation in the Community or in the Principality of Andorra;
 - (b) goods which come from third countries and are in free circulation in the Community or in the Principality of Andorra.
2. Products coming from third countries shall be considered to be in free circulation in the Community or in the Principality of Andorra if the import formalities have been complied with and any customs duties or charges having equivalent effect which are payable have been levied, and there has been no total or partial drawback of such duties or charges in respect of the said products.

Article 4

The provisions of this Title shall also apply to goods obtained in the Community or in the Principality of Andorra, in the manufacture of which were used products coming from third countries and not in free circulation either in the Community or in the Principality of Andorra. These provisions shall, however, apply to those goods only if the exporting Contracting Party levies the customs duties laid down in the Community for third country products used in their manufacture.

Article 5

The Contracting Parties shall refrain from introducing between themselves any new customs duties on imports or exports or charges having equivalent effect, and from increasing those already applied in their trade with each other on 1 January 1989.

Article 6

1. Customs duties on imports and charges having equivalent effect in force between the Community and the Principality of Andorra shall be abolished in accordance with paragraphs 2 and 3.
2. On 1 January 1991, the Principality of Andorra shall abolish customs duties and charges having equivalent effect on imports from the Community.
3. (a) From 1 January 1991 the Community, with the exception of the Kingdom of Spain and the Portuguese Republic, shall abolish customs duties and charges having equivalent effect on imports from the Principality of Andorra.
 - (b) From 1 January 1991 the Kingdom of Spain and the Portuguese Republic shall apply the same customs

duties in respect of the Principality of Andorra as they apply in respect of the Community as constituted on 31 December 1985.

- (c) In the case of processed agricultural products covered by Chapters 25 to 97 of the Harmonized System and referred to in Regulation (EEC) No 3033/80, subparagraphs (a) and (b) shall apply to customs duties constituting the fixed component of the charge on imports of those products into the Community from the Principality of Andorra, while the variable component provided for in the Regulation shall continue to apply.
- (d) By way of derogation from subparagraphs (a), (b) and (c), imports covered by the provisions relating to tax relief for travellers referred to in Article 13 shall be exempt from customs duties from 1 January 1991.

Article 7

1. For products covered by the customs union, the Principality of Andorra shall adopt, with effect from 1 January 1991:

- the provisions on import formalities applied by the Community to third countries,
- the laws, regulations and administrative provisions applicable to customs matters in the Community and necessary for the proper functioning of the customs union.

The provisions referred to in the first and second indents shall be those currently applicable in the Community.

2. The provisions referred to in the second indent of paragraph 1 shall be determined by the Joint Committee provided for in Article 17.

Article 8

1. (a) Over a period of five years, and beyond that period if no agreement can be reached in accordance with (b), the Principality of Andorra shall authorize the Community, acting on behalf of and for the Principality of Andorra, to enter goods sent from third countries to the Principality of Andorra for free circulation. Entry into free circulation will be effected by the Community customs offices listed in Annex I.
- (b) At the end of this period, and under Article 20, the Principality of Andorra may exercise right of entry into free circulation for its goods, following agreement by the Contracting Parties.

2. Where import duties are payable on goods pursuant to paragraph 1, these duties shall be levied on behalf of the Principality of Andorra. The Principality of Andorra shall undertake not to refund these sums directly or indirectly to the parties concerned.

3. The Joint Committee provided for in Article 17 shall determine:

- (a) possible changes to the list of the Community customs offices competent to clear the goods referred to in paragraph 1 and the procedure for forwarding the said goods to the Principality of Andorra referred to in paragraph 1;
- (b) the arrangements for assigning to the Andorran Exchequer the amounts collected in accordance with paragraph 2, and the percentage to be deducted by the Community to cover administrative costs in accordance with the relevant regulations in force within the Community;
- (c) any other arrangements necessary for the proper implementation of this Article.

Article 9

Quantitative restrictions on imports and exports and all measures having equivalent effect between the Community and the Principality of Andorra shall be prohibited from 1 January 1991.

Article 10

1. Should either Contracting Party consider that disparities arising from the other Party's application, in respect of imports from third countries, of customs duties, quantitative restrictions or any measures having equivalent effect, or of any other measure of commercial policy, threaten to deflect trade or to cause economic difficulties in its territory, it may bring the matter before the Joint Committee, which shall, if necessary, recommend appropriate methods for avoiding any harm liable to result therefrom.

2. Where deflections occur or economic difficulties arise and the Party concerned considers that they call for immediate action, that Party may itself take the necessary surveillance or protection measures, notifying the Joint Committee without delay; the Joint Committee may recommend that the said measures be amended or abolished.

3. In the choice of such measures, preference shall be given to those which least disturb the operation of the customs union and, in particular, the normal development of trade.

TITLE II

Arrangements for products not covered by the customs union

Article 11

1. Products covered by Chapters 1 to 24 of the Harmonized System which originate in the Principality of Andorra shall be exempt from import duties when imported into the Community.

2. Rules of origin and methods of administrative cooperation are set out in the Appendix.

Article 12

1. The arrangements applied to goods from third countries imported into the Principality of Andorra shall not be more favourable than those applied to imports of Community goods.

2. Products covered by headings No 24.02 and 24.03 of the Harmonized System which are manufactured in the Community from raw tobacco and which meet the conditions of Article 3 (1) shall be eligible, when imported into the Principality of Andorra, for a preferential rate corresponding to 60 % of the rate applied in the Principality of Andorra for the same products *vis-à-vis* third countries.

TITLE III

Common provisions

Article 13

1. Exemptions from import duties, turnover tax and excise duties levied on imports by travellers between the Contracting Parties and applicable to goods contained in the personal luggage of travellers coming from one of the Contracting Parties shall be those currently applicable in the Community in respect of third countries, provided imports of those goods are strictly non-commercial.

2. With regard to the products covered by Title II of this Agreement and listed below, the exemptions referred to in paragraph 1 shall be granted within the following quantitative limits for each traveller entering the Community from the Principality of Andorra:

| | |
|---------------------------|---------------|
| — milk powder | 2,5 Kilograms |
| — condensed milk | 3 Kilograms |
| — fresh milk | 6 Kilograms |
| — butter | 1 Kilograms |
| — cheese | 4 Kilograms |
| — sugar and confectionery | 5 Kilograms |
| — meat | 5 Kilograms. |

3. By way of derogation from the provisions of paragraph 1 and provided that the goods have been acquired under the domestic market conditions of one of the Contracting Parties and meet the above conditions:

- the total value of the exemptions applicable to goods covered by Title I shall be set per person at three times the value of the exemption granted by the Community to travellers from third countries,
- the following quantitative limits shall apply to the goods listed below:

| | |
|---|----------------------|
| (a) <i>Tobacco products</i> | |
| cigarettes | 300 items |
| or | |
| cigarillos | 150 items |
| (cigars weighing no more than 3 g each) | |
| or | |
| cigars | 75 items |
| or | |
| smoking tobacco | 400 grams |
| (b) <i>Alcohol and alcoholic beverages</i> | |
| — distilled beverages and spirituous beverages having an alcoholic strength by volume of more than 22 % vol; undenatured ethyl alcohol of 80 % vol or more, | 1,5 litres total |
| or | |
| — spirituous distilled beverages, aperitifs based on wine or alcohol, taffia, sake or similar beverages with an alcoholic strength by volume not exceeding 22 % vol, sparkling wine, dessert wine | 3 litres total |
| and | |
| — still wine | 5 litres total |
| (c) <i>Perfume</i> | 75 gram |
| and | |
| toilet water | $\frac{3}{8}$ litres |
| (d) <i>Coffee</i> | 1 000 grams |
| or | |
| extracts and essences of coffee | 400 grams |
| (e) <i>Tea</i> | 200 grams |
| or | |
| extracts and essences of tea | 80 gram |

4. Within the quantitative limits laid down in the second indent of paragraph 3, the value of the goods listed therein shall not be taken into consideration for determining the exemptions referred to in paragraph 1.

Article 14

The Contracting Parties shall refrain from any domestic tax measure or practice leading directly or indirectly to discrimination between the products of one Contracting Party and similar products from the other Contracting Party.

Products sent to the territory of one of the Contracting Parties shall not be eligible for a refund of domestic charges which is higher than the charges which have been levied directly or indirectly.

Article 15

1. In addition to the cooperation provided for in Articles 11 (2) and 17 (8), the administrative authorities of the Contracting Parties responsible for implementing the provisions of this Agreement shall assist each other in other cases so as to ensure compliance with the provisions.

2. Arrangements for the application of paragraph 1 shall be determined by the Joint Committee referred to in Article 17.

Article 16

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

Article 17

1. A Joint Committee shall be set up with responsibility for administering this Agreement and ensuring that it is properly implemented. To that end, it shall formulate recommendations. It shall take decisions in the cases provided for in the Agreement. The decisions shall be executed by the Contracting Parties in accordance with their own regulations.

2. With a view to the proper performance of this Agreement, the Contracting Parties shall carry out exchanges of information and, at the request of either party, shall consult together in the Joint Committee.

3. The Joint Committee shall draw up its own rules of procedure.

4. The Joint Committee shall be composed, on the one hand, of representatives of the Community and, on the other, of representatives of the Principality of Andorra.

5. The Joint Committee shall take decisions by common accord.

6. The Joint Committee shall be chaired by each of the Contracting Parties in turn in accordance with the arrangements to be laid down in its rules of procedure.

7. The Joint Committee shall meet at the request of either of the Contracting Parties, to be lodged at least one month before the date of the intended meeting. Where the Joint

Committee is convened under Article 10, it shall meet within eight working days from the date on which the request is lodged.

8. In accordance with the procedure laid down in paragraph 1, the Joint Committee shall determine methods of administrative cooperation for the purposes of applying Articles 3 and 4, taking as a basis the methods adopted by the Community in respect of trade between the Member States; it may also amend provisions in the Appendix, referred to in Article 11.

Article 18

1. Any disputes arising between the Contracting Parties over the interpretation of the Agreement shall be put before the Joint Committee.

2. If the Joint Committee does not succeed in settling the dispute at its next meeting, each Party may notify the other of the designation of an arbitrator; the other Party shall then be required to designate a second arbitrator within two months.

The Joint Committee shall designate a third arbitrator.

The arbitrator's decisions shall be taken by a majority vote.

Each Party involved in the dispute shall be required to take the measures needed to ensure the application of the arbitrator's decision.

Article 19

In trade covered by this Agreement:

- the arrangements applied by the Principality of Andorra *vis-à-vis* the Community may not give rise to any discrimination between the Member States, their nationals or their companies,
- the arrangements applied by the Community *vis-à-vis* the Principality of Andorra may not give rise to any discrimination between Andorran nationals or companies.

TITLE IV

General and final provisions

Article 20

This Agreement is concluded for an unlimited duration. Within five years of its entry into force, the two Parties shall begin consultations to examine the results of its application and, if necessary, to open negotiations on its amendment in the light of that examination.

Article 21

Either Contracting Party may denounce this Agreement by notifying the other Contracting Party in writing. In that case, the Agreement shall cease to have effect six months after the date of such notification.

Article 22

This Agreement shall apply, on the one hand, to the territories in which the Treaty establishing the European Economic Community is applied and under the conditions laid down in that Treaty and, on the other, to the territory of the Principality of Andorra.

Article 23

Annexes I and II and the Appendix to this Agreement shall form an integral part thereof.

Article 24

1. This Agreement shall enter into force on 1 July 1990, on condition that the Contracting Parties have notified each other before that date of the completion of the procedures necessary to that effect.

2. After the date provided for in paragraph 1, this Agreement shall enter into force on the first day of the second month following notification.

3. If paragraph 2 applies, the date 1 January 1991 contained in various provisions of this Agreement shall be replaced by the date 1 July 1991.

Article 25

The provisions of this Agreement shall replace those applied by the Community, and in particular by France and Spain, prior to the Agreement's entry into force, under the 1967 Exchange of Letters with the Principality of Andorra.

Article 26

This Agreement is drawn up in two originals in the Danish, Dutch, English, French, German, Greek, Italian, Portuguese, Spanish and Catalan languages, each text being equally authentic.

*ANNEX I***List of customs offices referred to in Article 8 (1)**

- TOULOUSE PORTET
 - L'HOSPITALET-PAS DE LA CASE
 - LA TOUR DE CAROL
 - PERPIGNAN
 - MADRID
 - BARCELONA
 - ALGECIRAS
 - TUY
 - FARGA DE MOLES
-

ANNEX II

As regards the provisions of trade policy adopted by the Principality of Andorra under the Agreement, and in order that imports of the products consumed in Andorra should not be affected by these provisions, derogations may be decided by the Joint Committee at the request of the Principality of Andorra; these derogations may include aspects of common commercial policy which do not apply to all the Member States of the Community.

The Commission shall communicate to the Andorran authorities any relevant information concerning the arrangements applicable to the Community's external trade.

Statement by the Community concerning agricultural and processed agricultural products

This Agreement shall not affect the Community's refund arrangements for exports of Community agricultural products or processed agricultural products.

Joint Statement

In so far as provisions of this Agreement, such as, in particular, the provisions governing customs duties, charges having equivalent effect, quantitative restrictions, measures having equivalent effect, prohibitions on imports, exports or goods in transit, are similar to the provisions of the Treaty establishing the European Economic Community, the Contracting Parties' representatives within the Joint Committee shall undertake to interpret the former, within the scope of this Agreement, in the same way as the latter are interpreted in trade within the European Economic Community.

Statement by the Principality of Andorra

The Principality of Andorra undertakes not to operate any discrimination as regards import duties and taxes levied on whisky, absinth and aniseed-based aperitifs, on the one hand, and other alcoholic beverages and aperitifs, on the other hand.

Joint Statement

The Joint Committee shall examine, and endeavour to find a solution to, any problems which arise in trade between the Contracting Parties as regards the monitoring and certification of technical standards.

DECISION No 6/91 OF THE EEC-ANDORRA JOINT COMMITTEE
of 12 July 1991

on the arrangements for the application of the mutual assistance provided for in
Article 15 of the Agreement between the Community and Andorra

(91/471/EEC)

THE JOINT COMMITTEE,

Having regard to the Agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra, and in particular Article 15 (2) thereof,

Whereas the proper functioning of the Agreement requires close collaboration between the authorities of the Contracting Parties responsible for implementing the provisions of that Agreement,

HAS DECIDED AS FOLLOWS:

Article 1

This Decision determines the procedure according to which the administrative authorities of the Community and of Andorra which have responsibility for the implementation of the provisions of the Agreement shall work together to ensure compliance with those provisions.

Article 2

Within the meaning of this Decision:

- 'provisions' shall be all the provisions of the Agreement except for the provisions of Article 11 thereof,
- 'requesting authority' shall be the relevant authority, of either of the Parties to the Agreement, submitting a request for assistance,
- 'receiving authority' shall be the relevant authority, of either of the Parties to the Agreement, receiving a request for assistance.

Article 3

The obligation to provide assistance to which this Decision relates shall not include the communication of information or documents obtained by the administrative authorities referred to in Article 1 under the powers they exercise at the request of the judicial authorities.

However, since the assistance in question is provided in response to a request, communication of such material shall take place in all cases in which the judicial authorities have been consulted and give their assent.

TITLE I

ASSISTANCE IN RESPONSE TO A REQUEST

Article 4

1. The receiving authority shall provide the requesting authority, at its request, with all information likely to help

it to comply with the provisions of Article 1 of this Decision.

2. In order to obtain the information requested, the receiving authority or administrative authority to which the matter is referred by the receiving authority shall act within its powers as if on its own behalf or in response to a request from another authority in its own territory.

Article 5

The receiving authority shall supply to the requesting authority, at the request of the latter, any official statement, document or certified true copy of that document to which it has access or which it obtains in the manner referred to in Article 4 (2) which relates to operations covered by the provisions.

Article 6

1. At the request of the requesting authority, the receiving authority shall notify the addressee or arrange for the addressee to be notified, in conformity with the rules applying to the territory in which it is based, of all acts or decisions of the administrative authorities which relate to the implementation of the provisions.

2. Requests for notification, stating the subject of the act or decision for notification, shall be accompanied by a translation into the official language or one of the official languages of the territory in which the receiving authority is based. This shall not affect the right of the receiving authority to decline to provide such a translation.

Article 7

At the request of the requesting authority, the receiving authority shall perform or have performed special surveillance of:

- (a) persons reasonably suspected of infringements of the provisions, with special attention being devoted to the movements of such persons;
- (b) locations at which goods are deposited in circumstances giving rise to the reasonable belief that they are enabling operations violating the provisions to take place;
- (c) movements of goods pointed out as having a possible involvement in operations which violate the provisions;

(d) means of transport reasonably suspected of being involved in operations which violate the provisions.

Article 8

At the request of the requesting authority, the receiving authority shall supply all information to which it has access or which it obtains in the manner referred to in Article 4 (2) relating to operations planned or under way which the requesting authority knows or believes to be violating the provisions. Such information shall notably take the form of reports and other documents or certified true copies or extracts thereof.

Article 9

1. At the request of the requesting authority, the receiving authority shall perform or have performed appropriate investigations relating to the operations which the requesting authority knows or believes to be violating the provisions.

In performing such investigations, the receiving authority or administrative authority to which the matter is referred by the receiving authority shall act within its powers as if on its own behalf or in response to a request from another authority in its own territory.

The receiving authority shall communicate the results of the investigations to the requesting authority.

2. By agreement between the requesting and receiving authorities, officials appointed by the requesting authority may be present during the investigations referred to in paragraph 1.

Article 10

By agreement between the requesting authority and receiving authority, and according to a procedure established by the latter, officials duly authorized by the requesting authority may collect information at the offices of the administrative authorities referred to in Article 1 which are located in the territory in which the receiving authority is based. That information shall relate to the implementation of the provisions and shall be that needed by the requesting authority. It shall be obtained from the documents to which the staff of the offices concerned have access. The officials may take copies of such documents.

TITLE II

ASSISTANCE VOLUNTEERED

Article 11

The relevant authorities of each of the Contracting Parties shall assist the relevant authorities of the other Con-

tracting Party without having first received a request for assistance according to the procedure laid down in Articles 12 and 13.

Article 12

In cases in which they judge such action useful in ensuring that the provisions are observed, the relevant authorities of a Contracting Party:

- (a) shall perform or have performed special surveillance of the type laid down in Article 7 to the degree that this is possible;
- (b) shall communicate to the relevant authorities of the other Contracting Party any information in its possession which relates to operations which it believes to be violating the provisions. This information shall notably take the form of reports and other documents or certified true copies or extracts thereof.

Article 13

The relevant authorities of each of the Contracting Parties shall without delay supply the authorities of the other Contracting Party with any useful information relating to operations which they know or believe to be violating the provisions, particularly information relating to goods involving in such operations and to new resources or methods used in such operations.

TITLE III

FINAL PROVISIONS

Article 14

1. The implementation of this Decision, including the handling of requests and exchange of information, shall be the responsibility of the central customs authorities of the Principality of Andorra and the appropriate Commission departments. They shall determine all arrangements and measures necessary for the purpose.

2. The Contracting Parties shall provide each other with the list of relevant authorities selected for the purposes referred to in Article 1. Such information shall be supplemented by lists of the departments responsible for preventing and detecting irregularities connected with the provisions of the Agreement. These lists shall be expanded whenever necessary.

In order to make the Decision as effective as possible, the Contracting Parties shall furthermore take appropriate steps to enable the departments concerned to establish personal contacts likely to facilitate the exchange of information and the handling of requests.

3. The Contracting Parties shall inform each other of the steps taken to implement the Decision.

Article 15

1. This Decision does not oblige the Contracting Parties to provide assistance to each other in cases in which such assistance is likely to be detrimental to public order, security or other vital interests of a Contracting Party.

2. Grounds must be given for any refusal to provide assistance.

Article 16

The documents to be supplied pursuant to this Decision may be replaced by information in any form and for the same ends generated by information technology.

Article 17

1. The information communicated pursuant to this Decision in any form whatsoever shall be confidential. It shall be covered by professional confidentiality and enjoy the protection provided by the national laws in force in the territory of the Contracting Party receiving the information for information of a similar nature and the protection of corresponding rules applying to Community bodies.

In particular, the information referred to in the first subparagraph may not be forwarded to persons other than those in the territories of the Contracting Parties or in the Community institutions whose duties are such that they should have access to that information. The information in question may similarly not be used for purposes other than those stipulated in this Decision unless the authority providing the information expressly agrees otherwise and providing that the rules applying in the territory in which the authority receiving the information is based do not forbid its forwarding or use.

2. Paragraph 1 shall not preclude the use of information obtained pursuant to this Decision in legal action or proceedings resulting from failure to comply with the provisions.

The relevant authority of the Contracting Party supplying the information concerned shall be informed without delay if the information is used in such a context.

Article 18

The Contracting Parties shall not submit any claim for refunds of costs incurred as a result of the implementation of this Decision except, where appropriate, for fees paid to experts.

Article 19

This Decision shall not affect the application between the Contracting Parties of rules relating to mutual legal assistance in criminal cases.

Article 20

The Joint Committee shall be responsible for the administration of this Decision.

Article 21

This Decision shall enter into force on 1 July 1991.

This Decision shall be binding in its entirety and directly applicable in the Contracting Parties.

Done at Andorra-la-Vella, 12 July 1991.

For the Joint Committee

The Chairman

Oscar RIBAS REIG

II

(Acts whose publication is not obligatory)

COMMISSION

DECISION No 1/95 OF THE EC-ANDORRA JOINT COMMITTEE

of 6 November 1995

amending Decision No 6/91 on the arrangements for the application of the mutual assistance provided for in Article 15 of the Agreement between the Community and Andorra

(95/501/EC)

THE JOINT COMMITTEE,

Having regard to the Agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra⁽¹⁾, and in particular Article 15 (2) thereof,

Whereas Decision No 6/91 of the EEC-Andorra Joint Committee⁽²⁾ excludes products not covered by the customs union ; whereas the scope of the Decision should be extended to all products covered by the Agreement, including those not covered by the customs union ;

Whereas the mutual assistance arrangements laid down by Decision No 6/91 can only operate properly if the relevant Member State services are also able in certain instances to apply the Decision ; whereas the Decision should therefore be amended,

HAS DECIDED AS FOLLOWS :

Article 1

Decision No 6/91 is hereby amended as follows :

1. the first indent of Article 2 is replaced with the following :

‘— *provisions* shall be all the provisions of the Agreement,’;

2. Article 14 (1) is replaced with the following :

‘1. The implementation of this Decision, including the handling of requests and exchanges of information, shall be the responsibility of the central customs authorities of the Principality of Andorra, on the one hand, and the relevant Commission departments and, where appropriate, the customs authorities of the EC Member States, on the other. They shall determine all arrangements and measures necessary for the purpose.’

Article 2

This Decision shall enter into force on the first day of the month following its adoption by the Joint Committee.

Done at Brussels, 6 November 1995.

For the Joint Committee

The Chairman

Albert PINTAT

⁽¹⁾ OJ No L 374, 31. 12. 1990, p. 13.

⁽²⁾ OJ No L 250, 7. 9. 1991, p. 34.