ANNEX 3-E

JOINT DECLARATION CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by New Zealand as originating in the Union within the meaning of this Agreement, provided that the customs union established by Council Decision 90/680/EEC¹ remains in force.

2. Paragraph 1 applies only if, by virtue of the customs union established by Council Decision 90/680/EEC, the Principality of Andorra applies to products originating in New Zealand the same preferential tariff treatment as the Union applies to such products.

3. Chapter 3 (Rules of origin and origin procedures) applies *mutatis mutandis* for the purpose of establishing the originating status of products as referred to in paragraph 1 of this Joint Declaration.

¹ Council Decision 90/680/EEC 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 (OJ EU L 374, 31.12.1990, p. 13).