

**DISCLAIMER:** *The Commission and Australia are publishing the texts of the Agreement following the announcement of conclusion of the negotiations on 24 March 2026. The texts are published in view of the public interest in the Agreement, for information purposes only and they may undergo further minor modifications, including as a result of the process of legal and linguistic revision. These texts are without prejudice to the final outcome of the Agreement between the EU and Australia. The texts will be final upon signature. The Agreement will become binding on the Parties under international law only after completion by each Party of its applicable legal requirements and procedures necessary for the entry into force of the Agreement.*

### **ANNEX 3-E**

#### JOINT DECLARATION CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapter 25 to 97 of the Harmonized System shall be accepted by Australia as originating in the Union within the meaning of this Agreement, provided that the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of an agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra remains in force.
2. Paragraph 1 only applies if, by virtue of the customs union established by 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, the Principality of Andorra applies to products originating in Australia 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 defining the originating status of products referred to in paragraph 1 of this Joint Declaration.