ANNEX 3-E

ON 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 Japan as originating in the European Union within the meaning of this Agreement.

2. Paragraph 1 applies provided that, by virtue of 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, the Principality of Andorra applies to products originating in Japan the same preferential tariff treatment as the European Union applies to such products.

3. Chapter 3 applies mutatis mutandis for the purposes of this Annex.