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

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

(n) simple mixing of products[1], whether or not of different kinds;

(o) simple addition of water, dilution, dehydration or denaturation[2] of products;

(p) simple collection or assembly of parts to constitute a complete or finished article, or an article falling to be classified as complete or finished pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System; disassembly of products in parts; or

(q) slaughter of animals.

2. For the purposes of paragraph 1, operations shall be considered simple if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.

ARTICLE 3.5

Accumulation

1. A product that qualifies as originating in a Party shall be considered as originating in the other Party if used as a material in the production of another product in the other Party.

[1] For the purposes of this Article, simple mixing of products covers mixing of sugar.
[2] For the purposes of this Article, denaturation covers in particular making products unfit for human consumption by the addition of toxic or foul-tasting substances.

2. A product that qualifies as originating in the European Union[1] shall be considered as originating in a Party if used as a material in the production of another product classified under the Chapters and headings of the Harmonized System[2] as specified in Annex 3-C in the Party.

3. Production carried out in a Party on a non-originating material may be taken into account for the purpose of determining whether a product is originating in the other Party.

4. Production carried out in the European Union on a non-originating material may be taken into account for the purpose of determining whether a product classified under the Chapters and headings of the Harmonized System as specified in Annex 3-C is originating in a Party.

5. Paragraphs 1 and 3 do not apply if the production carried out in the other Party does not go beyond one or more of the operations referred to in subparagraphs 1(a) to (q) of Article 3.4.

6. Paragraphs 2 and 4 do not apply if the production carried out in a Party does not go beyond one or more of the operations referred to in subparagraphs 1(a) to (q) of Article 3.4.

7. In order for an exporter to complete the statement on origin referred to in subparagraph 2(a) of Article 3.16 for a product referred to in paragraphs 3 and 4, the exporter shall obtain from its supplier information as provided for in Annex 3-D.

[1] The following products shall be treated by the Parties as originating in the European Union within the meaning of this Chapter:
(a) products originating in the Principality of Andorra classified under Chapters 25 to 97 of the Harmonized System; and
(b) products originating in the Republic of San Marino.
The rules of origin under this Chapter shall apply, *mutatis mutandis*, for the purpose of determining whether products are originating in the Principality of Andorra or the Republic of San Marino.
[2] For greater certainty, the references to the tariff classification number of the Harmonized System in this Chapter are based on the Harmonized System, as amended on 1 January 2017.