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ANNEX

ANNEX

to the

Proposal for a Council decision

on the position to be taken on behalf of the European Union in the EU-Türkiye Customs Cooperation Committee, as regards the adoption of a Decision laying down detailed rules for the application of Decision No 1/95 of the EC-Turkey Association Council

ANNEX

DECISION No X/2026 OF THE EU-TÜRKİYE CUSTOMS COOPERATION COMMITTEE

of XX/XX/2026

laying down detailed rules for the application of Decision No 1/95 of the EC-Turkey Association Council

THE CUSTOMS COOPERATION COMMITTEE,

Having regard to the Agreement of 12 September 1963 establishing an association between the European Economic Community and Turkey,

Having regard to Decision No 1/95 of the EC-Turkey Association Council of 22 December 1995 on implementing the final phase of the customs union[(1)], and in particular Articles 3(6), 13(3) and 28(3) thereof,

Whereas:

(1) The Customs Cooperation Committee (CCC) is to lay down the appropriate measures necessary to implement the provisions of the customs union referred to in Articles 3, 13 and 28 of Decision No 1/95. For this purpose, the CCC adopted Decision No 1/2006 of 26 September 2006 laying down detailed rules for the application of Decision No 1/95 of the EC-Turkey Association Council.

(2) There is a need to amend Decision No 1/2006 regarding the conditions under which A.TR movement certificates are issued electronically.

(3) Decision No 1/1999 of the EC-Turkey Customs Cooperation Committee of 28 May 1999[(2)], laid down procedures to facilitate the issue of movement certificates EUR.1 and the making out of invoice declarations under the provisions governing preferential trade between the European Union, Türkiye and certain European countries. These provisions lay out a system of cumulation of origin, based on identical rules of origin and a prohibition of any drawback or suspension from customs duties on the goods concerned. Decision No 1/1999 also provided for the use of supplier's declarations by European Union and Turkish exporters, stating the European Union or Turkish originating status, according to the said rules, of the goods received from suppliers in the other part of the customs union and for the related methods of administrative cooperation.

(4) Decision No 1/2000 of the EC-Turkey Customs Cooperation Committee of 25 July 2000[(3)], on the acceptance, as proof of Community or Turkish origin, of movement certificates EUR.1 or invoice declarations issued by certain countries that have signed a preferential agreement with the Community or Turkey, aimed at ensuring that goods covered by the customs union can benefit from the provisions on free circulation laid down in Decision No 1/95 of the EC-Turkey Association Council, also when they are imported into one part of the customs union accompanied by a proof of origin issued in a country with which both the European Union and Türkiye have concluded preferential trade agreements, providing between them for a system of cumulation of origin, based on identical rules of origin and a prohibition of any drawback or suspension from customs duties on the goods concerned.

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1 OJ L 035, 13.2.1996 p. 0001 – 0047 ELI: http://data.europa.eu/eli/dec/1995/1(5)/oj
2 OJ L 204, 4.8.1999, pp. 43–47 ELI: http://data.europa.eu/eli/dec/1999/535/oj
3 OJ L 211, 22.8.2000 ELI: http://data.europa.eu/eli/dec/2000/526/oj

(5) Decisions No 1/1999 and No 1/2000 were adopted to facilitate the joint application of the customs union and of the preferential trade arrangements between the European Union or Türkiye and certain countries. Subject to the necessary adaptations to bring those decisions into line with the latest developments, new provisions were incorporated into Decision No 1/2006 and Decisions No 1/1999 and No 1/2000 were repealed.

(6) Decision No 1/2006 adopted the necessary reference to EUR-MED movement certificates, following the extension of the system of pan-European cumulation of origin to the participants in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995.

(7) It is necessary to align the provisions of Decision No 1/2006 with Decision No 1/2023 of the Joint Committee of the Regional Convention on pan-Euro-Mediterranean Preferential Rules of Origin of 7 December 2023 on the Amendment of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin[4].

(8) It is necessary to update the provisions of Decision No 1/2006 to bring them in line with the new provisions of the EU and Türkiye customs legislation.

(9) There is furthermore a need to insert the text of various endorsements in the Union new languages resulting from the enlargement of the European Union.

(10) In order to facilitate the implementation of the detailed rules for the application of Decision No 1/95, it is appropriate to replace Decision No 1/2006 by a new Decision.

(11) Decision No 1/2023 of the Joint Committee of the Regional Convention on pan-Euro-Mediterranean Preferential Rules of Origin of 7 December 2023 on the Amendment of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin entered into force on 1 January 2025.

(12) Transitional provisions maintaining the application of the Regional Convention on pan-Euro-Mediterranean Preferential Rules of Origin as published in EU OJ L54/26.02.2013 in parallel with Amendment of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin between 1 January 2025 and 31 December 2025 by Decision No 2/2024 of the Joint Committee of the Regional Convention on pan-Euro-Mediterranean Preferential Rules of Origin

(13) It is therefore appropriate to provide for a retroactive application as of 1 January 2026 for the provisions related to diagonal cumulation in the framework of the regional Convention on pan-Euro-Mediterranean preferential rules of origin to ensure legal continuity, preserve legal certainty for economic operators and customs authorities, and avoid any disruption in the application of preferential rules of origin within the framework of the customs union, following the expiry of the transitional provisions on 31 December 2025,

HAS ADOPTED THIS DECISION:

TITLE I

GENERAL PROVISIONS

Article 1

This Decision sets out the implementing provisions for Decision No 1/95 of the EC-Turkey Association Council, hereafter referred to as the 'basic Decision'.

Article 2

For the purposes of this Decision:

[4] OJ L 390, 19.02.2024 ELI: http://data.europa.eu/eli/dec/2024/390/oj

1. ‘third country’ shall mean a country or territory which does not belong to the customs territory of the EU-Türkiye customs union;

2. ‘part of the customs union’ shall mean, on the one hand, the customs territory of the European Union and, on the other hand, the customs territory of Türkiye;

3. ‘State’ shall mean either a Member State of the European Union or Türkiye;

4. ‘Union Customs Code’ shall mean the Union Customs Code established by Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013[5], as last amended;

5. ‘Implementing Provisions of the Union Customs Code’ shall mean Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015[6] laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, as last amended.

TITLE II

CUSTOMS PROVISIONS APPLICABLE TO TRADE IN GOODS BETWEEN THE TWO PARTS OF THE CUSTOMS UNION

CHAPTER 1

General

Article 3

Without prejudice to the provisions on free circulation laid down in the basic Decision, the Union Customs Code and its implementing provisions, which are applicable in the customs territory of the European Union, and the Turkish Customs Code and its implementing provisions, which are applicable in the customs territory of Türkiye, shall apply in trade in goods between the two parts of the customs union under the conditions laid down in this Decision.

Article 4

1. For the implementation of Article 3(4) of the basic Decision, the import formalities shall be considered as having been complied with in the exporting State by the validation of the document necessary to enable the free circulation of the goods concerned.

2. The validation referred to in paragraph 1 shall cause a customs debt on importation to be incurred. It shall also give rise to the application of the commercial policy measures described in Article 12 of the basic Decision and to which the goods may be subject.

3. The moment when a customs debt as referred to in paragraph 2 is incurred shall be deemed to be the moment when the customs authorities accept the export declaration relating to the goods in question.

4. The debtor shall be the declarant. In the event of indirect representation, the person on whose behalf the declaration is made shall also be a debtor.

5. The amount of the customs duties corresponding to the customs debt shall be determined under the same conditions as in the case of a customs debt resulting from the acceptance, on the same date, of the declaration for release for free circulation of the goods concerned for the purpose of ending the inward processing procedure.

CHAPTER 2

[5] OJ L269, 10.10.2013, p.1

[6] OJ L343, 29.12.2015, p.558

Provisions concerning administrative cooperation for the movement of goods

Article 5

Without prejudice to Articles 12 and 18, proof that the necessary conditions for implementation of the provisions on free circulation laid down in the basic Decision are met shall be provided by documentary evidence issued at the exporter's request by the customs authorities of Türkiye or of a Member State.

Article 6

1. The documentary evidence referred to in Article 5 shall be the A.TR movement certificate. The specimen of this form is contained in Annex I.

2. The A.TR movement certificate may be used only when the goods declared for importation in a part of the customs union are the same as those exported from the other part of the customs union. They shall not have been altered, transformed in any way, or subjected to operations other than to preserve them in good condition or to add or affix marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing part of the customs union carried out under customs supervision in the third country(ies) of transit or splitting prior to being declared for home use.

3. Storage of products or consignments may take place provided they remain under customs supervision in the third country(ies) of transit.

4. Without prejudice to the provisions of Articles 7 to 17, the splitting of consignments may take place, provided they remain under customs supervision in the third country(ies) of splitting.

5. In case of doubt, the importing part of the customs union may request the importer or its representative to submit at any time, all appropriate documents to provide evidence of compliance with this Article, which may be given by any documentary evidence, and in particular by:

(a) contractual transport documents such as bills of lading;

(b) factual or concrete evidence based on marking or numbering of packages;

(c) a certificate of non-manipulation provided by the customs authorities of the country(ies) of transit or splitting or any other documents demonstrating that the goods remained under customs supervision in the country(ies) of transit or splitting; or

(d) any evidence related to the goods themselves.

Article 7

1. An A.TR movement certificate shall be endorsed by the customs authorities of the exporting State when goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. An A.TR movement certificate may be endorsed only where it can serve as the documentary evidence required for the purpose of implementing the provisions on free circulation laid down in the basic Decision.

3. The exporter applying for the issue of an A.TR movement certificate shall be prepared to submit at any time, at the request of the customs authorities of the exporting State where the A.TR movement certificate is issued, all appropriate documents proving the status of the goods concerned as well as the fulfilment of the other requirements of the basic Decision and this Decision.

4. The exporter applying for the issue of an A.TR movement certificate shall keep a hard copy or an electronic version of that certificate and all supporting documents, for at least three years from the date of issuance.

5. The issuing customs authorities shall take any steps necessary to verify the status of the goods and the fulfilment of the other requirements of the basic Decision and this Decision. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the certificates are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The customs authorities of the exporting State issuing an A.TR movement certificate shall keep the documents supporting the application for that certificate for at least three years from the date of issuance.

Article 8

1. An A.TR movement certificate shall be submitted, within ten months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State.

2. A.TR movement certificates submitted to the customs authorities of the importing State after the final date for submission specified in paragraph 1 may be accepted where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing State shall accept A.TR movement certificates where the goods were submitted before the said final date.

Article 9

1. A.TR movement certificates shall be made out in one of the official languages of the European Union or in Turkish and in accordance with the provisions of the national law of the exporting State. When certificates are made out in Turkish, they shall also be made out in one of the official languages of the European Union. They shall be typed or hand-written in block letters in ink.

2. Each form shall measure 210 × 297 mm. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m^2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The Member States and Türkiye may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form shall include a reference to such approval. Each form shall bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number by which it can be identified.

3. A.TR movement certificates shall be completed in accordance with the explanatory note contained in Annex II and any additional rules laid down in the framework of the customs union.

Article 10

1. The EU and Türkiye agree to develop electronic systems for the purpose of issuing A.TR movement certificates.

The EU and Türkiye shall establish implementing procedures regarding the use of A.TR movement certificates issued electronically according with their own internal legislation.

2. The EU and Türkiye shall exchange the A.TR movement certificates issued electronically using the electronic systems mentioned in paragraph 1 which shall be interconnected for that purpose. The relevant implementing procedures as well as the data requirements for A.TR movement certificates issued electronically shall be established by way of a Customs Cooperation Committee decision.

3. Until the interconnection referred to in paragraph 2 is established, A.TR movement certificates may be issued electronically in accordance with Decision No 1/2025 of the EU-Türkiye Customs Cooperation Committee of 24 April 2025 on the use of A.TR movement certificates issued electronically[7].

4. From the date of implementation of paragraph 2, the requirements listed in Article 9 referred to non-electronic issuance of A.TR movement certificates shall be no longer applicable with respect to A.TR movement certificates issued in accordance with that paragraph.

5. Notwithstanding the provisions of this Article, A.TR movement certificates issued and endorsed on paper in accordance with the specimen provided in the Annex I in a State shall not be rejected at importation in the other State.

The duration of application of this paragraph shall be terminated by way of a Customs Cooperation Committee decision.

Article 11

1. A.TR movement certificates shall be submitted to customs authorities in the importing State in accordance with the procedures laid down by that State. These authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the free circulation.

2. The customs authorities of the importing State shall keep the A.TR movement certificate submitted to them for at least three years.

3. The discovery of slight discrepancies between the statements made in the A.TR movement certificates and those made in the document submitted to the customs authorities for the purpose of carrying out the import formalities for the goods shall not *ipso facto* render the certificates null and void if it is duly established that the certificates correspond to the goods presented.

4. Obvious formal errors such as typing errors on A.TR movement certificates shall not cause these certificates to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in these certificates.

5. In the event of the theft, loss or destruction of an A.TR movement certificate, the exporter may apply to the customs authority which issued it for a duplicate to be made on the basis of the export documents in their possession. The duplicate A.TR movement certificate issued in this way shall bear the date of issue of the original A.TR movement certificate and shall take effect as from that date. The duplicate A.TR movement certificate must be endorsed in Box 8, with one of the following words together and serial number of the original certificate:

‘BG “ДУБЛИКАТ”

ES “DUPLICADO”

CS “DUPLIKÁT”

[7] OJ L, 2025/1239, 1.7.2025, ELI: http://data.europa.eu/eli/dec/2025/1239/oj

DA	“DUPLIKAT”
DE	“DUPLIKAT”
ET	“DUPLIKAAT”
EL	“ΑΝΤΙΓΡΑΦΟ”
EN	“DUPLICATE”
FR	“DUPLICATA”
GA	“DÚBLACH”
HR	“DUPLIKAT”
IT	“DUPLICATO”
LV	“DUBLIKĀTS”
LT	“DUBLIKATAS”
HU	“MÁSODLAT”
MT	“DUPLIKAT”
NL	“DUPLICAAT”
PL	“DUPLIKAT”
PT	“SEGUNDA VIA”
RO	“DUPLICAT”
SL	“DVOJNIK”
SK	“DUPLIKÁT”
FI	“KAKSOISKAPPALE”
SV	“DUPLIKAT”
TR	“İKİNCİ NÜSHADIR”.’.

6. The approved exporter, as referred to in Article 12, paragraph 2 may also issue a duplicate in the event of the theft, loss or destruction of an A.TR movement certificate. These certificates shall also bear the date of issue of the original A.TR movement certificate and shall take effect as from that date. The certificates shall be endorsed in box 8 with one of the phrases indicated in paragraph 4 together with the serial number of the original certificate.

Article 12

1. By way of derogation from Article 7, a simplified procedure for the issue of A.TR movement certificates may be used in accordance with the following provisions.

2. The customs authorities in the exporting State may authorise any exporter (hereinafter referred to as ‘approved exporter’), making frequent shipments for which A.TR movement certificates may be issued and who offers, to the satisfaction of the competent authorities, all guarantees necessary to verify the status of the goods, not to submit at the time of the export to the customs office of the exporting State either the goods or the application for an A.TR movement certificate relating to those goods, for the purpose of obtaining an A.TR movement certificate under the conditions laid down in Article 7.

3. The customs authorities shall refuse exporters who do not offer all the guarantees which they consider necessary for the authorisation referred to in paragraph 2. The competent

authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

4. The authorisation to be issued by the customs authorities shall specify in particular:

(a) the office responsible for pre-endorsement of the certificates;

(b) the manner in which the approved exporter must prove that those certificates have been used;

(c) in the cases referred to in paragraph 5(b) the authority competent to carry out the subsequent verification referred to in Article 17.

5. The authorisation shall stipulate, at the choice of the competent authorities that the box reserved for endorsement by the customs must either:

(a) be endorsed beforehand with the stamp of the competent customs office of the exporting State; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen in Annex III. Such stamp may be pre-printed on the forms.

6. In the cases referred to in paragraph 5(a), one of the following phrases shall be entered in box 8 'Remarks' of the A.TR movement certificate:

'BG	"Опростена процедура"
ES	"Procedimiento simplificado"
CS	"Zjednodušený postup"
DA	"Forenklet fremgangsmåde"
DE	"Vereinfachtes Verfahren"
ET	"Lihtsustatud tolliprotseduur"
EL	"Απλουστευμένη διαδικασία"
EN	"Simplified procedure"
FR	"Procédure simplifiée"
GA	"Nós imeachta simplithe"
HR	"Pojednostavljeni postupak"
IT	"Procedura semplificata"
LV	"Vienkāršota procedūra"
LT	"Supaprastinta procedūra"
HU	"Egyszerűsített eljárás"
MT	"Procedura simplifikata"
NL	"Vereenvoudigde regeling"
PL	"Procedura uproszczona"
PT	"Procedimento simplificado"
RO	"Procedură simplificată"
SL	"Poenostavljen postopek"

SK “Zjednodušený postup”

FI “Yksinkertaistettu menettely”

SV “Förenklat förfarande”

TR “Basitleştirilmiş prosedür”.’.

7. The completed certificate, bearing the phrase specified in paragraph 6 and signed by the approved exporter, shall be equivalent to a document certifying that the conditions specified in Article 5 have been fulfilled.

Article 13

1. Exporters who frequently export goods from a Member State of the European Union other than the one in which exporters are established may obtain approved exporter status covering such exports.

For that purpose, exporters shall submit an application to the competent customs authorities of the Member State in which exporters are both established and keeps the records containing the evidence proving the status of the goods concerned as well as the fulfilment of the other requirements of the basic Decision and this Decision.

2. When the authorities referred to in paragraph 1 are satisfied that the conditions set out in Article 12 are fulfilled, and issue the authorisation, they shall notify the customs authorities of the Member States concerned.

3. In cases where the verification address has not been pre-printed in Box 14 of the A.TR movement certificate, the exporter shall indicate in box 8 ‘Remarks’ of the A.TR movement certificate a reference to the Member State having issued the authorisation, to which the customs authorities of Türkiye shall send their requests for subsequent verification in accordance with Article 17.

Article 14

When goods are placed under the control of a customs office in one part of the customs union, it shall be possible to replace the original A.TR movement certificate by one or more A.TR movement certificates for the purpose of sending all or some of these goods elsewhere within the customs territory of the custom union. The replacement A.TR movement certificate(s) shall be issued by the customs office under whose control the products are placed.

Article 15

1. The customs authorities of the Member States of the European Union and of Türkiye shall provide each other, through the European Commission, with specimen impressions of stamps used in their customs offices for the issue of A.TR movement certificates and with the addresses of the customs authorities responsible for verifying those certificates.

2. In order to ensure the proper application of this Decision, the European Union and Türkiye shall assist each other, through the competent customs authorities, in checking the authenticity of A.TR movement certificates and the correctness of the information given in them.

Article 16

1. Notwithstanding Article 7(1), an A.TR movement certificate may exceptionally be issued within two years from the date of exportation of the goods to which it relates if:

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(b) it was issued but was not accepted at importation for technical reasons.

(c) the final destination of the products concerned was not known at the time of exportation and was determined during their transportation or storage and after a possible splitting of consignments in accordance with Article 6.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the A.TR movement certificate relates and state the reasons for his request.

3. The customs authorities may issue an A.TR movement certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. A.TR movement certificates issued retrospectively shall be endorsed in Box 8 with one of the following phrases:

‘BG “ИЗДАДЕН ВПОСЛЕДСТВИЕ”

ES “EXPEDIDO A POSTERIORI”

CS “VYSTAVENO DODATEČNĚ”

DA “UDSTEDT EFTERFØLGENDE”

DE “NACHTRÄGLICH AUSGESTELLT”

ET “TAGANTJÄRELE VÄLJA ANTUD”

EL “ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ”

EN “ISSUED RETROSPECTIVELY”

FR “DÉLIVRÉ A POSTERIORI”

GA “A EISÍTEAR GO CÚLGHABHÁLACH”

HR “NAKNADNO IZDANO”

IT “RILASCIATO A POSTERIORI”

LV “IZSNIEGTS RETROSPEKTĪVI”

LT “RETROSPEKTYVUSIS IŠDAVIMAS”

HU “KIADVA VISSZAMENŐLEGES HATÁLLYAL”

MT “MAĦRUĠ RETROSPETTIVAMENT”

NL “AFGEGEVEN A POSTERIORI”

PL “WYSTAWIONE RETROSPEKTYWNIE”

PT “EMITIDO A POSTERIORI”

RO “EMIS A POSTERIORI”

SL “IZDANO NAKNADNO”

SK “VYDANÉ DODATOČNE”

FI “ANNETTU JÄLKIKÄTEEN”

SV “UTFÄRDAT I EFTERHAND”

TR “SONRADAN VERİLMİŞTİR”.’.

5. The approved exporter as referred to in Article 12, paragraph 2 may also issue an A.TR movement certificate retrospectively in the cases mentioned in paragraph 1. These certificates shall also bear one of the phrases indicated in paragraph 4.

Article 17

1. Subsequent verifications of A.TR movement certificates shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubts as to the authenticity of the certificates, the status of the goods concerned or the fulfilment of the other requirements of the basic Decision or this Decision.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the A.TR movement certificate to the customs authorities of the exporting State, and the invoice, if it has been submitted, or a copy of these documents, giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the A.TR movement certificate is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting State. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing State decide to suspend the granting of treatment, resulting from the provisions on free circulation laid down in the basic Decision, to the goods concerned while awaiting the results of the verification, release of the goods shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results shall indicate clearly whether the documents are authentic and whether the goods concerned may be considered as in free circulation in the customs union and fulfil the other requirements of the basic Decision and this Decision.

6. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real status of the goods, the requesting customs authorities shall, except in exceptional circumstances, refuse the treatment resulting from the provisions on free circulation laid down in the basic Decision.

Article 18

1. By way of derogation from Article 5, the provisions on free circulation laid down in the basic Decision also apply to goods imported in one part of the customs union if they are accompanied by a proof of Turkish or European Union origin, established in a country, a group of countries or a territory under the provisions of preferential trade agreements, concluded by both the European Union and Türkiye with this country, group of countries or territory and providing for a system of cumulation of origin implying the application of identical rules of origin.

2. The arrangements for administrative cooperation, laid down in the rules of origin of the relevant preferential trade agreements, apply to the proofs referred to in paragraph 1.

Article 19

Where disputes arise in relation to the verification procedures of Article 17 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification, or where they raise a question as to the interpretation of this Decision, they shall be submitted to the Customs Cooperation Committee.

In all cases, the settlement of disputes between the importer and the customs authorities of the importing State shall be under the legislation of the said State.

Article 20

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining the treatment resulting from the provisions on free circulation laid down in the basic Decision.

CHAPTER 3

Provisions concerning goods brought by travellers

Article 21

Provided that they are not intended for commercial use, goods brought by travellers from one part of the customs union to the other part of the customs union shall benefit from the provisions on free circulation laid down in the basic Decision without being the subject of the certificate provided for in Chapter 2 when they are declared as goods fulfilling the conditions for free circulation and there is no doubt as to the accuracy of the declaration.

CHAPTER 4

Postal consignments

Article 22

Postal consignments (including postal packages) shall benefit from the provisions on free circulation laid down in the basic Decision without being the subject of the certificate provided for in Chapter 2, provided there is no indication on the packing or on the accompanying documents that the goods contained therein do not comply with the conditions set out in the basic Decision. This indication consists of a yellow label, the specimen of which is contained in Annex IV, affixed in all cases of this kind by the competent authorities of the exporting State.

TITLE III

CUSTOMS PROVISIONS APPLICABLE TO TRADE IN GOODS WITH THIRD COUNTRIES

CHAPTER 1

Provisions concerning the value of goods for customs purposes

Article 23

The costs of transport and insurance, loading and handling charges associated with transport of third country goods after introduction of the goods into the territory of the customs union shall not be taken into consideration for customs valuation purposes, provided they are shown separately from the price actually paid or payable for the said goods.

CHAPTER 2

Outward processing

Article 24

For the purposes of this Chapter, '*triangular traffic*' shall mean the system under which the compensating products after outward processing are released for free circulation with partial or total relief from import duties in a part of the customs union other than that from which the goods were temporarily exported.

Article 25

1. Where compensating or replacement products are released for free circulation under the triangular traffic system, the European Union and Türkiye may agree, by way of a Decision of the Customs Cooperation Committee, to use electronic means to communicate information on temporary export goods in triangular traffic, in order to obtain partial or total relief for compensating or replacement products.

2. Pending the decision mentioned in paragraph 1, the information sheet INF 2 shall be used.

Article 26

1. Information sheet INF 2 shall be made out, for the quantities of goods entered for the procedure, in an original and one copy on forms which conform to the specimen set out in Annex V of this Decision The forms shall be completed in one of the official languages of the European Union or in the Turkish language. The office of entry shall endorse the original and the copy of the information sheet INF 2. It shall retain the copy and return the original to the declarant.

2. The office of entry which is called upon to endorse the information sheet INF 2 shall indicate, in box 16, the means used to identify the temporary export goods.

3. Where samples are taken or illustrations or technical descriptions used, the office referred to in paragraph 1 shall authenticate such samples, illustrations or technical descriptions by affixing its customs seal either on the items, where their nature permits it, or on the packaging in such a way that it cannot be tampered with.

A label bearing the stamp of the office and reference particulars of the export declaration shall be attached to the samples, illustrations or technical descriptions in a manner which prevents substitution.

The samples, illustrations or technical descriptions, authenticated and sealed in accordance with this paragraph, shall be returned to the exporter, who shall present them with the seals intact when the compensating or replacement products are reimported.

4. Where an analysis is required and the results will not be known until after the customs office has endorsed information sheet INF 2, the document containing the result of the analysis shall be given to the exporter in a sealed tamper-proof envelope.

Article 27

1. The office of exit shall certify on the original that the goods have left the customs territory and shall return it to the person presenting it.

2. The importer of the compensating or replacement products shall present the original of the information sheet INF 2 and, where appropriate, the means of identification to the office of discharge.

Article 28

1. Where the customs office issuing the information sheet INF 2 considers that additional information to that appearing on the information sheet is required, it shall enter such particulars. Where not enough space remains, an additional sheet shall be annexed. It shall be mentioned on the original.

2. The customs office which endorsed the information sheet INF 2 may be asked to carry out post-clearance verification of the authenticity of the sheet and the accuracy of the particulars which it contains.

3. In the case of successive consignments, the requisite number of information sheets INF 2 may be made out for the quantity of goods or products entered for the arrangements. The initial information sheet may also be replaced with further information sheets or, where only

one information sheet is used, the customs office to which the sheet is endorsed may note on the original the quantities of goods or products. Where not enough space remains, an additional sheet shall be annexed which shall be mentioned on the original.

4. The customs authorities may permit the use of recapitulative information sheets INF 2 for triangular traffic trade flows involving a large number of operations which cover the total quantity of imports/exports over a given period.

5. In exceptional circumstances, the information sheet INF 2 may be issued retrospectively but not beyond the expiry of the period required for keeping documents.

Article 29

In the event of theft, loss or destruction of the information sheet INF 2, the operator may ask the customs office, which endorsed it for a duplicate to be issued. The said office shall comply with this request provided it can be shown that the temporary export goods in respect of which the duplicate is requested have not yet been reimported.

The original and copies of the information sheet so issued shall bear one of the following indications:

‘BG	“ДУБЛИКАТ”
ES	“DUPLICADO”
CS	“DUPLIKÁT”
DA	“DUPLIKAT”
DE	“DUPLIKAT”
ET	“DUPLIKAAT”
EL	“ΑΝΤΙΓΡΑΦΟ”
EN	“DUPLICATE”
FR	“DUPLICATA”
GA	“DÚBLACH”
HR	“DUPLIKAT”
IT	“DUPLICATO”
LV	“DUBLIKĀTS”
LT	“DUBLIKATAS”
HU	“MÁSODLAT”
MT	“DUPLIKAT”
NL	“DUPLICAAT”
PL	“DUPLIKAT”
PT	“SEGUNDA VIA”
RO	“DUPLICAT”
SL	“DVOJNIK”
SK	“DUPLIKÁT”
FI	“KAKSOISKAPPALE”

SV “DUPLIKAT”

TR “İKİNCİ NÜSHADIR”.’.

Article 30

Partial relief from import duties by taking the cost of the processing operation as the basis of the value for duty shall be granted on request for compensating products which are to be released for free circulation.

Customs authorities shall refuse the calculation of partial relief from import duties under this provision if before the compensating products are released for free circulation it is established that the sole object of the release for free circulation at a zero duty rate of the temporary export goods, which do not originate in one of the parts of the customs union, within the meaning of Title II, Chapter 2, Section 1 of the Union Customs Code and Title II, Chapter 2, Section 1 of the Turkish Customs Code, was to benefit from partial relief under this provision.

The rules on the customs value of goods laid down in the Union Customs Code and the Turkish Customs Code shall apply *mutatis mutandis* to the processing costs which shall not take into account the temporary export goods.

CHAPTER 3

Returned goods

Article 31

1. Goods which, having been exported from one part of the customs union, are returned to the other part of the customs union and released for free circulation within a period of three years shall, at the request of the person concerned, be granted relief from import duties.

The three-year period may be exceeded in order to take account of special circumstances.

2. Where, prior to their exportation from the customs territory of one part of customs union, the returned goods had been released for free circulation at reduced or zero import duty because of their use for a particular purpose, exemption from duty under paragraph 1 shall be granted only if they are to be reimported for the same purpose.

Where the purpose for which the goods in question are to be imported is no longer the same, the amount of import duties chargeable upon them shall be reduced by any amount levied on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the entry for free circulation of returned goods, no refund shall be granted.

3. The relief from import duties provided for in paragraph 1 shall not be granted in the case of goods exported from the customs territory of one part of customs union under the outward processing procedure unless those goods remain in the state in which they were exported.

Article 32

The relief from import duties provided for in Article 31 shall be granted only if goods are reimported in the state in which they were exported.

Article 33

Articles 31 and 32 shall apply *mutatis mutandis* to compensating products originally exported or re-exported subsequent to an inward processing procedure.

The amount of import duty legally owed shall be determined on the basis of the rules applicable under the inward processing procedure, the date of re-export of the compensating products being regarded as the date of release for free circulation.

Article 34

Returned goods shall be exempt from import duties even where they represent only a proportion of the goods previously exported from the other part of the customs union.

The same shall apply where the goods consist of parts or accessories belonging to machines, instruments, apparatus or other products previously exported from the other part of the customs union.

Article 35

1. By way of derogation from Article 32, returned goods in one of the following situations shall be exempt from import duties:

(a) goods which, after having been exported from the other part of the customs union, have received no treatment other than that necessary to maintain them in good condition or handling which alters their appearance only;

(b) goods which, after having been exported from the other part of the customs union, have received treatment other than that necessary to maintain them in good condition or handling other than that altering their appearance, but which proved to be defective or unsuitable for their intended use, provided that one of the following conditions is fulfilled:

- such treatment or handling was applied to the goods solely with a view to repairing them or restoring them to good condition,
- their unsuitability for their intended use became apparent only after such treatment or handling had commenced.

2. Where returned goods have undergone treatment or handling permitted under paragraph 1(b) and such treatment would have rendered them liable to import duties if they had come under outward processing, the rules in force for charging duty under the said procedure shall apply.

However, if goods have undergone an operation consisting of repair or restoration to good condition which became necessary as a result of unforeseen circumstances which arose outside both parts of customs union, this being established to the satisfaction of the customs authorities, relief from import duties shall be granted provided that the value of the returned goods is not higher, as a result of such operation, than their value at the time of export from the customs territory of the other part of the customs union.

3. For the purposes of the second subparagraph of paragraph 2:

(a) 'repair or restoration to good condition which became necessary' shall mean: any operation to remedy operating defects or material damage suffered by goods while they were outside both parts of the customs union, without which the goods could no longer be used in the normal way for the purposes for which they were intended;

(b) the value of returned goods shall be considered not to be higher, as a result of the operation which they have undergone, than their value at the time of export from the other part of the customs union, when the operation does not exceed that which is strictly necessary to enable them to continue to be used in the same way as at that time.

When the repair or restoration to good condition of goods necessitates the incorporation of spare parts, such incorporation shall be limited to those parts strictly necessary to enable the goods to be used in the same way as at the time of export.

Article 36

When completing the customs export formalities, the customs authorities shall, at the request of the person concerned, issue a document containing the information necessary for identification of the goods in the event of their being returned to the customs territory of one part of the customs union.

Article 37

1. The following shall be accepted as returned goods:

– goods for which the following documents are produced in support of the declaration for release for free circulation:

  (a) the copy of the export declaration returned to the exporter by the customs authorities, or a copy of such document certified true by the said authorities; or

  (b) the information sheet provided for in Article 38.

  Where evidence available to the customs authorities at the customs office of reimportation or ascertainable by them from the person concerned indicates that the goods declared for free circulation were originally exported from the other part of the customs union, and at the time satisfied the conditions for acceptance as returned goods, the documents referred to in (a) and (b) shall not be required;

– goods covered by an ATA carnet issued in the other part of the customs union.

  These goods may be accepted as returned goods within the limits laid down by Article 31, even when the validity of the ATA carnet has expired.

In all cases, the following formalities shall be carried out:

– verification of the information given in boxes A to G of the reimportation voucher,

– completion of the counterfoil and box H of the reimportation sheet,

– retention of the reimportation voucher.

2. The first indent of paragraph 1 shall not apply to the international movement of packing materials, means of transport or certain goods admitted under specific customs arrangements where autonomous or conventional provisions lay down that customs documents are not required in these circumstances.

Nor shall it apply in cases where goods may be declared for release for free circulation orally or by any other act.

3. Where they consider it necessary, the customs authorities at the customs office of reimportation may ask the person concerned to submit additional evidence, in particular for the purposes of identification of the returned goods.

Article 38

Information sheet INF 3 shall be made out in an original and two copies on forms which conform to the specimens set out in Annex 62-02 of the Implementing Provisions of the Union Customs Code when it is issued in the European Union and to the specimens set out *mutatis mutandis* in the Turkish Customs Law on the basis of that Annex, when it is issued in Türkiye.

The forms shall be completed in one of the official languages of the European Union or in the Turkish language.

Article 39

1. Information sheet INF 3 shall be issued at the exporter's request by the customs authorities at the customs office of exportation at the time of completion of the export formalities for the goods concerned, if the exporter declares that it is probable that these goods will be returned via a customs office of the other part of the customs union.

2. Information sheet INF 3 may also be issued, at the exporter's request, by the customs authorities at the customs office of exportation after completion of the export formalities for the goods concerned, provided that these authorities can establish, on the basis of the information at their disposal, that the particulars in the exporter's request relate to the goods exported.

Article 40

1. Information sheet INF 3 shall contain all items of information required by the customs authorities for the purpose of identifying the exported goods.

2. Where it is expected that the exported goods will be returned to the other part of the customs union or to both parts of the customs union through several customs offices other than the customs office of exportation, the exporter may ask for several information sheets INF 3 to be issued to cover the total quantity of the goods exported.

Similarly, the exporter may ask the customs authorities which issued an information sheet INF 3 to replace it by several information sheets INF 3 covering the total quantity of goods included in the information sheet INF 3 initially issued.

The exporter may also ask for an information sheet INF 3 to be issued in respect of a proportion only of the exported goods.

Article 41

The original and one copy of information sheet INF 3 shall be returned to the exporter for presentation at the customs office of reimportation. The second copy shall be kept in the official files of the customs authorities that issued it.

Article 42

The customs office of reimportation shall record on the original and on the copy of information sheet INF 3 the quantity of returned goods exempted from import duties, retaining the original and sending the copy, bearing the reference number and the date of declaration for free circulation, to the customs authorities which issued it.

The said customs authorities shall compare this copy with the one in their possession and retain it in their official files.

Article 43

In the event of theft, loss or destruction of the original information sheet INF 3, the person concerned may ask the customs authorities which issued it for a duplicate. They shall comply with this request if the circumstances warrant it. A duplicate so issued shall bear one of the following indications:

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NL	“DUPLICAAT”
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PT	“SEGUNDA VIA”
RO	“DUPLICAT”
SL	“DVOJNIK”
SK	“DUPLIKÁT”
FI	“KAKSOISKAPPALE”
SV	“DUPLIKAT”
TR	“İKİNCİ NÜSHADIR”.’.

The customs authorities shall record on the copy of information sheet INF 3 in their possession that a duplicate has been issued.

Article 44

1. At the request of the customs authorities at the customs office of reimportation, the customs authorities at the customs office of exportation shall communicate to the former all the information at their disposal to enable them to determine whether the goods meet the conditions necessary to benefit from the provisions of this chapter.

2. Information sheet INF 3 may be used for the request and the transmission of the information referred to in paragraph 1.

CHAPTER 4

Establishment of proofs of preferential origin in parts of the customs union

Article 45

This Chapter lays down rules intended to facilitate:

(a) the issuance and making out of proofs of origin and the application of other relevant provisions related to the origin of goods provided under the provisions of preferential trade agreements, concluded by both the European Union and Türkiye with countries, groups of countries or territories and providing for a system of cumulation of origin implying the application of identical rules of origin;

(b) the administrative cooperation between the customs authorities of the Member States of the European Union and of Türkiye for those purposes.

Article 46

1. For the implementation of Article 45(a), suppliers of goods in free circulation in the customs union to be delivered between the two parts of the customs union shall provide a declaration, hereinafter referred to as the ‘supplier's declaration’.

2. The supplier’s declaration shall contain information and be used as evidence:

(a) on the originating status of the goods supplied in relation to the rules of origin provided for in the preferential trade agreements concerned,

(b) on goods which have undergone working or processing in one part of the customs union without having obtained preferential originating status in accordance with the rules of origin provided for in the preferential trade agreements concerned,

(c) on goods which have undergone working or processing in countries which have concluded preferential trade agreements with both the European Union and Türkiye providing for a system of cumulation of origin implying the application of identical rules of origin without having obtained preferential originating status in accordance with the rules of origin provided for in those preferential trade agreements, or

(d) for the application of Article 52.

Article 47

Except in the cases provided for in Article 48, the supplier shall provide a separate declaration for each consignment of goods.

The supplier shall include that declaration on the commercial invoice relating to that consignment or on a delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

The supplier may provide the declaration at any time, even after the goods have been delivered.

Article 48

1. When a supplier regularly supplies a particular customer with goods whose originating status is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent shipments of those goods, hereinafter referred to as a ‘long-term supplier's declaration’..

2. A long-term supplier's declaration shall be made out for consignments dispatched during a period of time and shall state three dates:

(a) the date on which the declaration is made out (date of issue);

(b) the date of commencement of the period (start date), which may not be more than 12 months before or more than 6 months after the date of issue;

(c) the date of end of the period (end date), which may not be more than 24 months after the start date.

3. The supplier shall inform the customer immediately when the long-term supplier’s declaration is not valid in relation to some or all consignments of the to the goods supplied and to be supplied.

Article 49

1. For goods having obtained preferential originating status, the supplier’s declarations shall be made out as laid down in Annex VIA. Long term supplier's declarations for these products shall be made out as laid down in Annex VII A.

2. For goods which have undergone working or processing in one part of the customs union without having obtained preferential originating status, the supplier’s declarations shall be made out as laid down in Annex VI B. Long term supplier's declarations for these products shall be made out as laid down in Annex VII B.

3. For goods which have undergone working or processing in third countries which have concluded preferential trade agreements with both the European Union and Türkiye providing for a system of cumulation of origin implying the application of identical rules of origin, the supplier’s declarations shall be made out as laid down in Annex VI C. Long term supplier's declarations for these products shall be made out as laid down in Annex VII C.

4. For the implementation of Article 52, after the goods are exported from the customs territory of the customs union, the exporter shall return the supplier’s declarations in paragraph 1 to the supplier, containing the information indicated in Annex VI D and Annex VII D.

5. The supplier’s declaration shall be signed by the supplier and may be made out on a pre-printed form. However, where both the invoice and supplier’s declaration are drawn up by electronic data-processing techniques, the supplier’s declaration need not be signed provided that the supplier gives the client a written undertaking accepting complete responsibility for every supplier's declaration which identifies it as if it had been signed by the supplier.

Article 50

1. For the implementation of Article 45(b) the customs authorities of the Member States of the European Union and of Türkiye shall assist each other in checking the accuracy of the information given in suppliers' declarations.

2. The customs authorities responsible in the place where the supplier is established shall be empowered to verify, where appropriate, the supplier’s declarations made out by that supplier.

3. The customs authorities of the State, responsible in the place where the customer is established (requesting authorities), may request the assistance of the customs authorities of the other State, responsible in the place where the supplier is established (requested authorities), to verify and confirm the accuracy of the supplier’s declaration for the purposes of the preferential arrangement concerned.

4. The requesting authorities shall send the requested authorities all available information and documents and give the reasons for their verification request.

5. The requesting authorities shall be informed of the results of the verification no later than 120 days of the date of the verification request. Where there is no reply within that time limit, or where the information contained in the reply is inadequate to confirm that the supplier complied with his or her obligations under Articles 46 to 49, 51 and 52 regarding the supplier’s declaration concerned, this declaration shall be disregarded for the determination of the originating status of the goods concerned or for the application of Article 52.

Article 51

A supplier who makes out a supplier’s declaration shall keep all the documentary evidence proving the correctness of the declaration for at least three years.

Article 52

1. Materials imported in one part of the customs union from outside of the customs territory of the customs union used there in the manufacture of goods falling under the scope of the basic Decision shall be eligible there for repayment of customs duties or charges having an equivalent effect when the goods incorporating such materials are exported from the customs territory of the customs union by the other part of the customs union, whether or not they have

undergone further working or processing there, in accordance with the provisions of preferential trade agreements with third countries concluded by both the European Union and Türkiye providing for a system of cumulation of origin implying the application of identical rules of origin and no prohibition of duty drawback.

2. a) Paragraph 1 may apply provided that the export of the goods has been effected in one part of the customs union, upon submission by the economic operator of the supplier's declarations which includes the information provided for in Article 49(4). The economic operator shall be prepared to submit at any time, upon request from the customs authorities, additional evidence such as a copy of the export declaration of the goods from the customs territory of the customs union, the proof of origin of the goods exported and the proof of the payment of the duties for the imported materials from outside the customs territory of the customs union used in the manufacture of the goods concerned.

b) This request should be lodged in the importing state where duties were paid on the materials imported from outside the customs union no later than three years after the date of importation, in accordance with the regulation in force there.

c) The exporter of the goods shall indicate in the export declaration the completion of the supplier's declaration as provided in Article 49(4)

d) Reimbursement shall be granted only where the evidence submitted enables the customs authorities to establish that the imported materials for which reimbursement is claimed were used in the manufacture of the goods exported from the customs territory of the customs union.

3. The European Commission and Türkiye may publish guidelines for the application of this Article according to their internal rules and procedures.

4. The provisions of this Article shall not apply to goods returned in the customs union territory. For this purpose, the customs authorities in charge of the formalities for the returned goods shall inform the importing state of the materials on the returned goods when the information provided for in paragraph 2(c) is in the export declaration.

5. The provision of this Article shall not apply to products of Chapters 50 to 63 of the Harmonised System.

6. The provisions of this Article shall not apply to goods mentioned in Article 49 (2) and (3).

TITLE IV

FINAL PROVISIONS

Article 53

Decision No 1/2006 is hereby repealed. References to provisions of the repealed Decisions shall be construed as references being made to the corresponding provisions of this Decision. Supplier's declarations, including long term supplier's declaration, made before the date of entry into force of this Decision shall remain valid.

A.TR movement certificates issued in accordance with Decision No 1/2006 can continue to be used until the existing printed stocks are exhausted.

Articles 6(2), 6(3), 6(4), 6(5), 8(1), 11(6), 16, 18, 46 (1), 46(2) (a), 46(2)(b) 46(2)(c), 49 (1), 49(2), 49(3), 49(5), 50 and 51 shall apply as of 1 January 2026.

This Decision shall enter into force the day following its adoption.

Done at …….

For the Customs Cooperation Committee

The President

…

ANNEX I

MOVEMENT CERTIFICATE

1. **Exporter** (Name, full address, country)

A.TR No A 000 000

2. **Transport document** (Optional)

No………………….………………Date……………………………….

3. **Consignee** (Name, full address, country) (Optional):

4.

ASSOCIATION
between the
EUROPEAN UNION
and
TÜRKIYE

5. **Country of exportation**

6. **Country of destination** ([1])

7. **Transport details** (Optional)

8. **Remarks**

9. **Item No**	10. **Marks and numbers; Number and kind of packages (for goods in bulk indicate the name of the ship or the number of the railway wagon or road vehicle); Description of goods**	11. **Gross weight (kg) or other measure (hl, m^3, etc.)**

12. **CUSTOMS ENDORSEMENT**

Declaration certified

Stamp

Export document ([2]):

Form ……………………………… No………………………….......................

Customs office ..…………………………………………………......………..

Issuing country……………………………………………………………………..

…………………………………………………………………………………………

…………………………………………………………………………………………
(Place and date)

…………………………………………………………………………………………
(Signature)

13. **DECLARATION BY THE EXPORTER**

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate

…………………………………………………………….
(Place and date)

…………………………………………………………….
(Signature)

([1]) Insert the Member state or Türkiye
([2]) Complete only where the exporting country requires

<table>
<tr><td>14. REQUEST FOR VERIFICATION, to:</td><td>15. RESULT OF VERIFICATION</td></tr>
<tr><td>Verification of the authenticity and accuracy of this certificate is requested

……………………………………………………………………………………
(Place and date)

Stamp

……………………………………………….
(Signature)</td><td rowspan="2">Verification carried out shows that this certificate (1)

☐ was issued by the customs office indicated and that the information contained therein is accurate

☐ does not meet the requirements as to authenticity and accuracy (see remarks appended)

……………………………………………………………………………
(Place and date)

Stamp

……………………………………………………………………………
(Signature)

(1) Insert X in the appropriate box</td></tr>
<tr><td>Full address of the office making the request</td></tr>
</table>

ANNEX II

EXPLANATORY NOTES FOR THE MOVEMENT CERTIFICATE

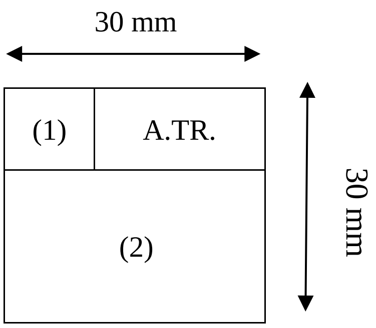
I. Rules for completing the movement certificate

1. The A.TR. movement certificate shall be made out in accordance with the provision of Article 9(1).
2. The A.TR. movement certificate must not contain any erasure or superimposed correction. Any alteration must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and be endorsed by the customs authorities.
   A description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

II. Particulars to be entered in the various boxes

1. Enter the full name and address of the person or company concerned.
2. Where appropriate, enter the number of the transport document.
3. Where appropriate, enter the full name and address of the person(s) or company(ies) to whom the goods are to be delivered.
5. Enter the name of the country from which the goods are exported.
6. Enter the name of the country concerned.
9. Enter the number of the item in question in relation to the total number of articles on the certificate.
10. Enter the marks, numbers, quantity and kind of packages and the normal trade description of the goods.
11. Enter the gross mass of the goods described in the corresponding box 10, expressed in kilograms or other measure (hl, m^3, etc).
12. To be completed by the customs authority. Where appropriate, enter the particulars related to the export document (type and number of the form and names of the customs office and of the issuing country).
13. Enter the place and date, signature and name of the exporter or, under the exporter's responsibility, of their authorised representative.

Special stamp referred to in Article 12(5)(b)

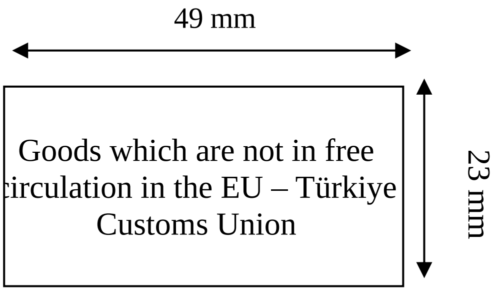


(1) Initials or coat of arms of the exporting State.

(2) Such information as is necessary for the identification of the approved exporter.

ANNEX IV

Yellow label referred to in Article 22



ANNEX V

<table>
<tr><td>1. Holder

Person responsible</td><td colspan="3">INF 2
INFORMATION SHEET
No/ 000 000
OUTWARD PROCESSING
TRIANGULAR TRAFFIC</td></tr>
<tr><td>3. Customs office to which application is made:</td><td colspan="3">2. Application

The undersigned requests certification of the information on the goods referred to in box 12 with a view to their re-importation into the Customs Union

Place:
Signature
Date:
day month year</td></tr>
<tr><td>4. Intended country of reimportation</td><td colspan="3">5. Country of processing or destination</td></tr>
<tr><td>6. Outward processing authorisation</td><td colspan="3">7. Rate of yield</td></tr>
<tr><td>8. Authorised processing operations:</td><td colspan="3">9. Other details of the authorisation</td></tr>
<tr><td>10. Description of compensating products to be re-imported</td><td colspan="3">11. CN code</td></tr>
<tr><td>12. Description of temporary export goods</td><td>13. CN code</td><td>14. Net quantity</td><td>15. statistical value</td></tr>
<tr><td colspan="4">INFORMATION TO BE SUPPLIED AT THE TIME OF TEMPORARY EXPORT</td></tr>
<tr><td colspan="4">16. Stamp of the office of entry

Information certified correct

Temporary exportation document number

Dated:
day month year

Means of identification used

Observations:

Customs office (name and country)

Last day for reimportation of compensating products:

Dated:
day month year

Stamp</td></tr>
<tr><td colspan="4">17. Stamp of customs office of exit

The goods described in box 12 left the Customs Union on:
day month year

Stamp:

Observations:

Customs office (name and country)</td></tr>
</table>

18. Request for post-clearance verification The customs authorities indicated below request verification of the authenticity of this information sheet and the accuracy of the particulars which it contains. Place: Date: day month year Stamp: Signature:	Name and address of the customs authorities
19. Result of verification This information sheet ([1]) ☐ was stamped by the customs office indicated in box 16 and the particulars which it contains are correct ☐ gives rise to the remarks given below Place: Date: day month year Stamp: Signature	Name and address of the customs authorities

20. Re-importation of compensating products

Indicate the quantity available in boxes A and the quantity re-imported in boxes B

Quantity	Type, number and date of document for release for free circulation stamp of customs office	Quantity (continuation)	Type, number and date of document for release for free circulation stamp of customs office
A			
B			
A			
B			

21. Remarks

[1] Place a cross "x" in the appropriate box

NOTES

A. General notes

1. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Correction should be made by crossing out wrong entries and if necessary, adding the correct particulars. Corrections must be initialled by the person completing the form and endorsed by the customs office which completes box 16.
2. Boxes 1 to 15 must be filled in by the holder [of the outward processing authorization].

B. Special notes referring to box numbers:

1. Give the name, address and the country. In the case of a legal person, the name of the person responsible should also be given.
3. Give the name, address and the country.
6. Give the number and date of the authorization and the name of the customs authority which issued it.
10. Give an exact description of the compensating products using the normal commercial description or the tariff description.
11. Give the tariff heading or subheading of the compensating products as shown on the authorization.
12. Give an exact description of the goods using the normal commercial description or the tariff description. The description must correspond with that given in the export document. If the goods are subject to the inward processing procedure enter ' IP goods' and give all the necessary information to calculate the duties where the processed products in their unaltered stage were released for free circulation in the other State than the one where the goods where imported.
14. Give the net quantity expressed in units of the metric system (kg, litres, m^2, etc).
15. Give the statistical value at the time the export declaration was lodged, preceded by one of the following national currency abbreviations:

- EUR for euro
- CZK for Czech koruna
- DKK for Danish krone
- HUF for Hungarian forint
- PLN for Polish zloty
- RON for Romanian leu
- SEK for Swedish krona
- TRY for Turkish lira

ANNEX VI

SUPPLIER'S DECLARATION

The supplier's declaration, the text of which is provided below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

SUPPLIER'S DECLARATION

A. For originating goods:

I, the undersigned, supplier of the goods listed on this document ……………………………………………[1] declare that these goods originate in ……………………………………………[2] and satisfy the rules of origin governing the preferential trade with ……………………………………..[3]

I declare that:

☐ Non-originating materials used in the production of these goods were imported in the EU/Türkiye with import declaration(s) no………………….. date…………………..

☐ Cumulation applied with …………………………………………….. (name of the country/countries)

☐ No cumulation applied [4]

I undertake to make available to the customs authorities any further supporting documents they require

……………………………………………[5]

……………………………………………[6]

……………………………………………[7]

1 If only some of the goods listed in the document are concerned, they should be clearly indicated or marked and this marking entered in the declaration as follows: "….listed on this document and marked … originate in…

2 The EU or Türkiye or a country, group of countries or territory as referred to in Article 45 (a)

3 Country, group of countries or territory as referred to in Article 45(a), concerned

4 Complete and delete where necessary

5 Place and date

6 Name and function in the company

7 Signature (it may be e-signed)

B. For goods which have undergone working or processing in the EU/Türkiye without having obtained preferential origin status:

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

The following materials which do not originate in EU/ Türkiye have been used in EU/ Türkiye to produce those goods:

Description of the goods supplied[8]	Description of non-originating materials used	Heading of non-originating materials used[9]	Value of non-originating materials used[9] [10]
		Total value	

All the other materials used in the EU /Türkiye to produce those goods originate in [indicate the name of the relevant Contracting Parties of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin]

…………………………………………[11]

…………………………………………[12]

…………………………………………[13]

8 When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
Example:
The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of those motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses

9 The indications requested in those columns should only be given if they are necessary.
Examples:
The rule for garments of ex Chapter 62 says weaving combined with making-up including cutting of fabric may be used. If a manufacturer of such garments in Türkiye uses fabric imported from the European Union which has been obtained there by weaving non-originating yarn, it is sufficient for the European Union supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.
A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column "bars of iron". Where that wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars

10 "Value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the EU/Türkiye

11 Place and date

12 Name and function in the company

13 Signature (it may be e-signed)

C. For non-originating goods which have undergone working or processing in third countries which have concluded preferential trade agreements with both the European Union and Türkiye providing for a system of cumulation of origin implying the application of identical rules of origin

I, the undersigned, supplier of the goods covered by the annexed document, declare that the following non-originating goods were imported in EU/Türkiye with the following supplier's declaration(s):

Description of the goods supplied	Supplier's declaration (issued in a third country)

……………………………………………[14]

……………………………………………[15]

……………………………………………[16]

****

D. TO BE COMPLETED FOR THE APPLICATION OF ARTICLE 52

I the undersigned declare that

Goods/materials covered by this supplier's declaration, exported from the EU/Türkiye with A.TR no ……………, have been exported to/have been used in the manufacture of the goods exported to (indicate the name of the relevant CP of the PEM Convention) …………… under the preferential arrangement …………… with the export declaration no …………….date………….. and EUR 1/origin declaration no ….…….. date………..

……………………………………………[17]

……………………………………………[18]

……………………………………………[19]

NOTE: If more than one A.TR movement certificate, export declaration and/or proof of origin have to be mentioned they shall be listed on a different page annexed to the supplier's declaration

14 Place and date

15 Name and function in the company

16 Signature (it may be e-signed)

17 Place and date

18 Name and function in the company

19 Signature of the exporter (it may be e-signed)

ANNEX VII

LONG-TERM SUPPLIER'S DECLARATION

The supplier's declaration, the text of which is provided below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

SUPPLIER'S DECLARATION

A. For originating goods:

I, the undersigned, supplier of the goods described below ……………………….….……………[1]
……………………………………………………………………………………….…………………[2]
which are regularly supplied to …………………………..[3] declare that these goods originate in
…….….………………………[4]
and satisfy the rules of origin governing the preferential trade with ………………………………...[5]
I declare that:

☐ Non-originating materials used in the production of these goods were imported in the EU/Türkiye with import declaration(s) no………………….. date…………………..

☐ Cumulation applied with ……………………………………….. (name of the country/countries)

☐ No cumulation applied [6]

This declaration is valid for all shipments of these products dispatched from: ………. to …………[7]

I undertake to make available to the customs authorities any further supporting documents they require

……………………………………………[8]

……………………………………………[9]

……………………………………………[10]

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1 If only some of the goods listed in the document are concerned, they should be clearly indicated or marked and this marking entered in the declaration as follows: "listed on this document and marked … originate in…"

2 Commercial designation as used on the invoices, e.g. model number.

3 Name of company to which goods are supplied.

4 The EU or Türkiye or a country, group of countries or territory as referred to in Article 45 (a)

5 Country, group of countries or territory as referred to in Article 45(a), concerned

6 Complete and delete where necessary

7 Give the start and end dates. The period shall not exceed 24 months.

8 Place and date

9 Name and function in the company

10 Signature (it may be e-signed)

B. For goods which have undergone working or processing in the EU/Türkiye without having obtained preferential origin status:

I, the undersigned, supplier of the goods covered by the annexed document, which are regularly supplied to [11]…………………………………………………… , declare that:

The following materials which do not originate in EU/ Türkiye have been used in EU/ Türkiye to produce those goods:

Description of the goods supplied[12]	Description of non-originating materials used	Heading of non-originating materials used[13]	Value of non-originating materials used[9] [14]
		Total value	

All the other materials used in the EU /Türkiye to produce those goods originate in [indicate the name of the relevant Contracting Parties of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin]

This declaration is valid for all shipments of these products dispatched from: ………. to …………[15]

I undertake to make available to the customs authorities any further supporting documents they require.

……………………………………………[16]

……………………………………………[17]

……………………………………………[18]

11 Name and address of the customer

12 When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
Example:
The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of those motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses

13 The indications requested in those columns should only be given if they are necessary.
Examples:
The rule for garments of ex Chapter 62 says weaving combined with making-up including cutting of fabric may be used. If a manufacturer of such garments in Türkiye uses fabric imported from the European Union which has been obtained there by weaving non-originating yarn, it is sufficient for the European Union supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.
A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column “bars of iron”. Where that wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars

14 “Value of materials” means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the EU/Türkiye

15 Give the start and end dates. The period shall not exceed 24 months.

16 Place and date

17 Name and function in the company

18 Signature (it may be e-signed)

C. For non-originating goods which have undergone working or processing in third countries which have concluded preferential trade agreements with both the European Union and Türkiye providing for a system of cumulation of origin implying the application of identical rules of origin

I, the undersigned, supplier of the goods covered by the annexed document, which are regularly supplied to [19] …………………………………………………… , declare that that the following non-originating goods were imported in EU/Türkiye with the following supplier's declaration(s):

Description of the goods supplied	Supplier's declaration (issued in a third country)

This declaration is valid for all shipments of these products dispatched from: ………. to …………[20]

I undertake to make available to the customs authorities any further supporting documents they require.

……………………………………………[21]

……………………………………………[22]

……………………………………………[23]

****

D. TO BE COMPLETED FOR THE APPLICATION OF ARTICLE 52

I the undersigned declare that

Goods/materials covered by this supplier's declaration, exported from the EU/Türkiye with A.TR no ……………, have been exported to/have been used in the manufacture of the goods exported to (indicate the name of the relevant CP of the PEM Convention) …………… under the preferential arrangement …………… with the export declaration no …………….date………….. and EUR.1/origin declaration no ….…….. date………..

This declaration is valid for all shipments of these products dispatched from: ………. to …………[24]

I undertake to make available to the customs authorities any further supporting documents they require.

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19 Name and address of the customer

20 Give the start and end dates. The period shall not exceed 24 months.

21 Place and date

22 Name and function in the company

23 Signature (it may be e-signed)

24 Give the start and end dates. The period shall not exceed 24 months.

……………………………………………[25]

……………………………………………[26]

……………………………………………[27]

NOTE: If more than one A.TR movement certificate, export declaration and/or proof of origin have to be mentioned they shall be listed on a different page annexed to the supplier's declaration

[25] Place and date
[26] Name and function in the company
[27] Signature of the exporter (it may be e-signed)