

## II

(Acts whose publication is not obligatory)

## COMMISSION

## DECISION No 1/2006 OF THE EC-TURKEY CUSTOMS COOPERATION COMMITTEE

of 26 September 2006

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

(2006/646/EC)

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 <sup>(1)</sup>, and in particular Articles 3(6), 13(3) and 28(3) thereof,

Whereas:

- (1) The Customs Cooperation Committee 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. It adopted for this purpose Decision No 1/2001 of 28 March 2001 amending Decision No 1/96 laying down detailed rules for the application of Decision No 1/95 of the EC-Turkey Association Council <sup>(2)</sup>.
- (2) It is necessary to bring the provisions of Decision No 1/2001 into line with recent amendments to Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code <sup>(3)</sup>, regarding in particular

the possible refusal of a calculation of the partial relief of duties under the outward processing procedure, based on the value-added method. It is also necessary to allow the customs authorities of the Member States to issue Community 'single authorisations' for approved exporters and to provide for the acceptance by Turkey of A.TR movement certificates established on the basis of such authorisations.

- (3) As a consequence of the enlargement of the European Union, there is furthermore a need to insert the text of various endorsements in the new official languages of Community.
- (4) Decision No 1/1999 of the EC-Turkey Customs Cooperation Committee of 28 May 1999, on 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, Turkey and certain European countries <sup>(4)</sup>, aims at facilitating the issue of such preferential proofs of origin by either the Community or Turkey in the context of the preferential trade agreements they have both concluded with certain countries and which provide 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. That Decision provides for the use by Community and Turkish exporters of supplier's declarations, stating the Community 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.

<sup>(1)</sup> OJ L 35, 13.2.1996, p. 1.

<sup>(2)</sup> OJ L 98, 7.4.2001, p. 31. Decision as last amended by Decision No 1/2003 (OJ L 28, 4.2.2003, p. 51).

<sup>(3)</sup> OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 402/2006 (OJ L 70, 9.3.2006, p. 35).

<sup>(4)</sup> OJ L 204, 4.8.1999, p. 43.

- (5) Decision No 1/2000 of the EC-Turkey Customs Cooperation Committee of 25 July 2000, 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 <sup>(1)</sup>, aims at ensuring that goods covered by the Customs Union can benefit from the provisions on free circulation laid down in Decision No 1/95, 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 Community and Turkey 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.
- (6) 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 Community or Turkey and certain countries. Subject to the necessary adaptations to bring them into line with the *acquis communautaire*, it is appropriate to incorporate into this Decision the provisions currently laid down in Decisions No 1/1999 and No 1/2000 and to repeal those Decisions.
- (7) Following the extension of the system of the pan-European cumulation of origin to the other countries which are participants in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995, the necessary reference to proofs of origin EUR-MED should be introduced.
- (8) 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 1/2001 by a new Decision,
- 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:

1. 'third country' shall mean a country or territory which does not belong to the customs territory of the EC-Turkey customs union;

2. 'part of the customs union' shall mean, on the one hand, the customs territory of the Community and, on the other hand, the customs territory of Turkey;
3. 'State' shall mean either a Member State of the Community or Turkey;
4. 'Community Customs Code' shall mean the Community Customs Code established by Council Regulation (EEC) No 2913/92 <sup>(2)</sup>;
5. 'Implementing Provisions of the Community Customs Code' shall mean Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

<sup>(1)</sup> OJ L 211, 22.8.2000, p. 16.

<sup>(2)</sup> OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 648/2005 of the European Parliament and of the Council (OJ L 117, 4.5.2005, p. 13).

## 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 Community Customs Code and its implementing provisions, which are applicable in the customs territory of the Community, and the Turkish Customs Code and its implementing provisions, which are applicable in the customs territory of Turkey, 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

**Provisions concerning administrative cooperation for the movement of goods***Article 5*

Without prejudice to Articles 11 and 17, 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 Turkey 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 1.

2. The A.TR. movement certificate may be used only when the goods are transported directly between the two parts of the customs union. However, goods constituting one single consignment may be transported through third countries with, should the occasion arise, trans-shipment or temporary warehousing in such countries, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Goods may be transported between the two parts of the customs union by pipeline across third countries.

3. Evidence that the conditions set out in paragraph 2 have been fulfilled shall be supplied to the customs authorities of the importing State by the production of:

(a) a single transport document covering the passage through the third country; or

(b) a certificate issued by the customs authorities of the third country:

(i) giving an exact description of the products;

- (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
  - (iii) certifying the conditions under which the products remained in the third country; or
- (c) failing these, any substantiating documents.

#### 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 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.

#### Article 8

1. An A.TR. movement certificate shall be submitted, within four 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 Community 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 Community. 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<sup>2</sup>. 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 Turkey 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. 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 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.

3. 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.

4. 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 must be endorsed in Box 8, with one of the following words together with the date of issue and serial number of the original certificate:

ES	“DUPLICADO”
CS	“DUPLIKÁT”
DA	“DUPLIKAT”
DE	“DUPLIKAT”
ET	“DUPLIKAAT”
EL	“ΑΝΤΙΓΡΑΦΟ”
EN	“DUPLICATE”
FR	“DUPLICATA”
IT	“DUPLICATO”
LV	“DUBLIKĀTS”
LT	“DUBLIKATAS”
HU	“MÁSODLAT”
MT	“DUPLIKAT”
NL	“DUPLICAAT”
PL	“DUPLIKAT”
PT	“SEGUNDA VIA”
SL	“DVOJNIK”
SK	“DUPLIKÁT”
FI	“KAKSOISKAPPALE”
SV	“DUPLIKAT”
TR	“İKİNCİ NÜSHADİR”.

#### Article 11

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 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 16.

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 and the signature, which may be a facsimile, of an official of that office; 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:

ES	"Procedimiento simplificado"
CS	"Zjednodušený postup"
DA	"Forenklet fremgangsmåde"
DE	"Vereinfachtes Verfahren"
ET	"Lihtsustatud tolliprotseduur"
EL	"Απλουστευμένη διαδικασία"
EN	"Simplified procedure"
FR	"Procédure simplifiée"
IT	"Procedura semplificata"
LV	"Vienkāršota procedūra"
LT	"Supaprastinta procedūra"
HU	"Egyszerűsített eljárás"
MT	"Procedura simplifikata"
NL	"Vereenvoudigde regeling"
PL	"Procedura uproszczona"
PT	"Procedimento simplificado"
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 12

1. An exporter who frequently exports goods from a Member State of the Community other than the one in which he is established may obtain approved exporter status covering such exports.

For that purpose, he shall submit an application to the competent customs authorities of the Member State in which he is 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 11 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 Turkey shall send their requests for subsequent verification in accordance with Article 16.

#### Article 13

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 14

1. The customs authorities of the Member States of the Community and of Turkey shall provide each other, through the Commission of the European Communities, 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 Community and Turkey 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 15

1. Notwithstanding Article 7(1), an A.TR. movement certificate may exceptionally be issued after 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 is demonstrated to the satisfaction of the customs authorities that an A.TR. movement certificate was issued but was not accepted at importation for technical reasons.

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:

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"

IT "RILASCIATO A POSTERIORI"

LV "IZSNIEGTS RETROSPEKTĪVI"

LT "RETROSPEKTYVUSIS IŠDAVIMAS"

HU "KIADVA VISSZAMENŐLEGES HATÁLLYAL"

MT "MAHRUĠ RETROSPETTIVAMENT"

NL "AFGEGEVEN A POSTERIORI"

PL "WYSTAWIONE RETROSPEKTYWNIĘ"

PT "EMITIDO A POSTERIORI"

SL "IZDANO NAKNADNO"

SK "VYDANÉ DODATOČNE"

FI "ANNETTU JÄLKIKÄTEEN"

SV "UTFÄRDAT I EFTERHAND"

TR "SONRADAN VERİLMİŞTİR".:

#### Article 16

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 17*

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 Community origin, established in a country, a group of countries or a territory under the provisions of preferential trade agreements, concluded by both the Community and Turkey 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 and of a prohibition of drawback of, or exemption from, customs duties.

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 18*

Where disputes arise in relation to the verification procedures of Article 16 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 19*

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 20*

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 21*

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 22*

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 23*

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 24

Where compensating or replacement products are released for free circulation under the triangular traffic system, information sheet INF 2 shall be used in order to communicate information on temporary export goods in triangular traffic, in order to obtain partial or total relief for compensating or replacement products.

#### Article 25

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 71 of the Implementing Provisions of the Community Customs Code, when it is issued in the Community and to the specimen set out *mutatis mutandis* in the Turkish Customs Law on the basis of that Annex, when it is issued in Turkey. The forms shall be completed in one of the official languages of the Community 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 26

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 27

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 28

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:

ES	"DUPLICADO"
CS	"DUPLIKÁT"
DA	"DUPLIKAT"
DE	"DUPLIKAT"
ET	"DUPLIKAAT"
EL	"ΑΝΤΙΓΡΑΦΟ"
EN	"DUPLICATE"
FR	"DUPLICATA"
IT	"DUPLICATO"
LV	"DUBLIKĀTS"
LT	"DUBLIKATAS"
HU	"MÁSODLAT"
MT	"DUPLIKAT"
NL	"DUPLICAAT"
PL	"DUPLIKAT"
PT	"SEGUNDA VIA"
SL	"DVOJNIK"
SK	"DUPLIKÁT"
FI	"KAKSOISKAPPALE"
SV	"DUPLIKAT"
TR	"İKİNCİ NÜSHADİR".

### Article 29

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 Community 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 Community 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 30

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 31

The relief from import duties provided for in Article 30 shall be granted only if goods are reimported in the state in which they were exported.

#### Article 32

Articles 30 and 31 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 33*

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 34*

1. By way of derogation from Article 31, 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 35*

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 36*

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 37.

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 30, 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 37

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 110 of the Implementing Provisions of the Community Customs Code, when it is issued in the Community and to the specimens set out *mutatis mutandis* in the Turkish Customs Law on the basis of that Annex, when it is issued in Turkey. The forms shall be completed in one of the official languages of the Community or in the Turkish language.

#### Article 38

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 39

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 40

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 41

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 42

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:

ES	“DUPLICADO”
CS	“DUPLIKÁT”
DA	“DUPLIKAT”
DE	“DUPLIKAT”
ET	“DUPLIKAAT”
EL	“ΑΝΤΙΓΡΑΦΟ”
EN	“DUPLICATE”
FR	“DUPLICATA”
IT	“DUPLICATO”
LV	“DUBLIKĀTS”
LT	“DUBLIKATAS”
HU	“MÁSODLAT”
MT	“DUPLIKAT”
NL	“DUPLICAAT”
PL	“DUPLIKAT”
PT	“SEGUNDA VIA”
SL	“DVOJNIK”
SK	“DUPLIKÁT”
FI	“KAKSOISKAPPALE”
SV	“DUPLIKAT”
TR	“İKİNCİ NÜSHADİR”.

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

#### Article 43

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 44

This Chapter lays down rules intended to facilitate:

- (a) the issue of movement certificates EUR.1 or EUR-MED and the making-out of invoice declarations or invoice declarations EUR-MED under the provisions of preferential trade agreements, concluded by both the Community and Turkey with countries, groups of countries or territories and providing for a system of cumulation of origin implying the application of identical rules of origin and of a prohibition of drawback of, or exemption from, customs duties;
- (b) the administrative cooperation between the customs authorities of the Member States of the Community and of Turkey for that purpose.

#### Article 45

1. For the implementation of Article 44(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’, concerning the originating status of the goods supplied in relation to the rules of origin provided for in the preferential trade agreements concerned.

2. Supplier’s declarations shall be used by exporters as evidence, in particular in support of applications for the issue of movement certificates EUR.1 or EUR-MED or as a basis for making out invoice declarations or invoice declarations EUR-MED.

#### Article 46

Except in the cases provided for in Article 47, 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 47

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'. A long-term supplier's declaration may be issued for a period of up to one year from the date of issue of the declaration.

2. A long-term supplier's declaration may be issued with retroactive effect. In such cases, its validity may not exceed the period of one year from the date on which it came into effect.

3. The supplier shall inform the buyer immediately when the long-term supplier's declaration is no longer valid in relation to the goods supplied.

#### Article 48

1. The supplier's declaration shall be given in the form prescribed in Annex V or, for long-term suppliers' declarations, in that prescribed in Annex VI.

2. The supplier's declaration shall bear the original signature of the supplier in manuscript and may be made out on a pre-printed form. However, where the invoice and supplier's declaration are drawn up by computer, the supplier's declaration need not be signed in manuscript provided that the supplier gives the client a written undertaking accepting complete responsibility for every supplier's declaration which identifies him as if it had been signed in manuscript by him.

#### Article 49

1. For the implementation of Article 44(b) the customs authorities of the Member States of the Community and of Turkey shall assist each other in checking the accuracy of the information given in suppliers' declarations.

2. To verify the accuracy or authenticity of a supplier's declaration, the customs authorities of the State, where the proof of the originating status is issued or made out, may call upon the exporter to obtain from the supplier an information certificate INF 4. Information certificate INF 4 shall be made out on forms which conform to the specimen set out in Annex V of Council Regulation (EC) No 1207/2001<sup>(1)</sup>, when it

<sup>(1)</sup> Council Regulation (EC) No 1207/2001 of 11 June 2001 on procedures to facilitate the issue of movement certificates EUR.1, the making-out of invoice declarations and forms EUR.2 and the issue of certain approved exporter authorisations under the provisions governing preferential trade between the European Community and certain countries and repealing Regulation (EEC) No 3351/83 (OJ L 165, 21.6.2001, p. 1. Annex V of the Regulation as corrected by OJ L 170, 29.6.2002, p. 88).

is issued in the Community and to the specimen set out *mutatis mutandis* in the Turkish Customs Law on the basis of that Annex, when it is issued in Turkey. The form shall be completed in one of the official languages of the Community or in the Turkish language. The customs authorities of the State, which must provide the information or which requires it, may request a translation of the information set out in the documents presented to them into the official language or languages of that State.

3. The information certificate INF 4 shall be issued by the customs authorities of the State in which the supplier is established. The said authorities shall have the right to call for any evidence and to carry out any inspection of the supplier's accounts or any other check that they consider necessary.

4. The customs authorities of the State in which the supplier is established shall issue the information certificate INF 4 within three months of receipt of the application submitted to them by the suppliers, indicating whether or not the declaration given by the supplier was correct.

5. The completed certificate shall be given to the supplier to forward to the exporter for transmission to the customs authority of the State where the proof of the originating status is issued or made out.

#### Article 50

1. 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.

2. A customs authority to which an application for the issue of an information certificate INF 4 has been made shall keep the application form for at least three years.

#### Article 51

1. Where an exporter is unable to present an information certificate INF 4 within four months of the request of the customs authorities of the State where the proof of the originating status is issued or made out, these authorities may directly ask the customs authorities of the State in which the supplier is established to confirm the originating status of the products concerned in respect of the rules of origin provided for in the preferential trade agreements concerned.

2. For the purposes of paragraph 1, the customs authorities requesting the verification shall send the customs authorities of the State in which the supplier is established all information available to them and give the reasons of form or substance for their enquiry.

In support of their request, they shall provide all documents or information they have obtained, which suggest that the supplier's declaration is inaccurate.

3. When carrying out the verification, the customs authorities of the State in which the supplier is established may call for any evidence, carry out any inspection of the producer's

accounts or conduct any other verification considered appropriate.

4. The customs authorities requesting the verification shall be informed of the results as soon as possible by means of the information certificate INF 4.

5. Where there is no reply within five months of the date of the verification request or where the reply does not contain sufficient information to demonstrate the real origin of the products, the customs authorities of the State, where the proof of the originating status is issued or made out, shall declare invalid that proof on the basis of the documents in question.

#### TITLE IV

#### FINAL PROVISIONS

##### *Article 52*

Decisions No 1/1999, No 1/2000 and No 1/2001 are 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.

Supplier's declarations conforming to the forms in Decision No 1/1999 may continue to be made out for a period of 12 months from the entry into force of this Decision, except where they shall be used by exporters as evidence in support of applications for the issue of movement certificates EUR-MED or as a basis for making out invoice declarations EUR-MED.

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

Done at Ankara, 26 September 2006.

*For the Customs Cooperation Committee*

*The President*

P. FAUCHERAND