

DECISION No 1/2001 OF THE EC-TURKEY CUSTOMS COOPERATION COMMITTEE
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

(2001/283/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 ⁽¹⁾ and in particular Article 3(6), Article 13(3) and Article 28(3) thereof,

Whereas:

- (1) There is a need to amend Decision No 1/96 of the Customs Cooperation Committee of 20 May 1996 laying down detailed rules for the application of Decision No 1/95 of the EC-Turkey Association Council ⁽²⁾, as last amended by Decision No 2/97 of the

EC-Turkey Customs Cooperation Committee ⁽³⁾, in respect of the conditions under which A.TR. certificates are issued and the subsequent verification of A.TR. certificates.

- (2) Adjustments occurred during the implementation of the final phase of the EC-Turkey customs union, which make amendments necessary to Decision No 1/96.
- (3) As from 1 January 2001, Turkey will apply for the products covered by Decision 1/95 the same customs duties in respect of third countries as the Community due to the expiry of the exception set out in Article 15 of Decision No 1/95,

HAS DECIDED AS FOLLOWS:

TITLE I

GENERAL PROVISIONS

Article 1

This Decision sets out 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.

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.

⁽¹⁾ OJ L 35, 13.2.1996, p. 1.

⁽²⁾ OJ L 200, 9.8.1996, p. 14.

⁽³⁾ OJ L 249, 12.9.1997, p. 18.

3. The moment when such customs debt 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 this 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 terminating the inward processing procedure.

CHAPTER 2

Provisions concerning administrative cooperation for the movement of goods

Article 5

Without prejudice to Article 11, proof that the necessary conditions for implementation of the provisions on free circulation for industrial products between the Community and Turkey 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 I.

2. The A. TR. certificate may be used only when the products are transported directly from the Community to Turkey or from Turkey to the Community. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, transshipment or temporary warehousing in such territories, 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.

Products from Turkey or from the Community may be transported by pipeline across territory other than that of the Community or that of Turkey.

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

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:

- (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 transit 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 free circulation provided for 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 products 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 products 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 must 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 presentation 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 movement A. TR. where the goods have been submitted before the said final date.

Article 9

1. A.TR. movement certificates shall be made out on the appropriate form, the specimen of which appears in Annex I, in one of the official languages of the Community or in Turkish and in accordance with the provisions of the domestic 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/m². 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 must 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. 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 should 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. form 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:

- DUPLICADO
- DUPLIKAT
- DUPLIKAT
- ΑΝΤΙΓΡΑΦΟ
- DUPLICATE
- DUPLICATA
- DUPLICATO
- DUPLICAAT
- SEGUNDA VIA
- KAKSOISKAPPALE
- DUPLIKAT
- İKİNCİ NÜSHADIR.

Article 11

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

2. The customs authorities in the exporting State may authorise any exporter, hereinafter referred to as an '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 the authorisation referred to in paragraph 2 to exporters who do not offer all the guarantees which they consider necessary. The competent authorities may withdraw the authorisation at any time. They must 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 15.

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

- (a) either 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 preprinted 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:

«Procedimiento simplificado»

»Forenklet fremgangsmåde«

„Vereinfachtes Verfahren“

«Απλουστευμένη διαδικασία»

'Simplified procedure'

«Procédure simplifiée»

«Procedura semplificata»

„Vereenvoudigde regeling“

«Procedimento simplificado»

"Yksinkertaistettu menettely"

"Förenklat förfarande"

"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

When goods are placed under the control of a customs office in the Community or Turkey, 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 Community or Turkey. The replacement A. TR. movement certificate(s) shall be issued by the customs office under whose control the products are placed.

Article 13

1. The customs authorities of the Member States of the Community and of Turkey 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 Community and Turkey shall assist each other, through the competent customs administrations, in checking the authenticity of A. TR. movement certificates and the correctness of the information given in them.

Article 14

1. Notwithstanding Article 7(1), A. TR. movement certificates may exceptionally be issued after exportation of the

products 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 must be endorsed in box 8 with one of the following phrases:

«EXPEDIDO A POSTERIORI»

»UDSTEDT EFTERFØLGENDE«

„NACHTRÄGLICH AUSGESTELLT“

«ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΎΣΤΕΡΩΝ»

'ISSUED RETROSPECTIVELY'

«DELIVRE A POSTERIORI»

«RILASCIATO A POSTERIORI»

„AFGEGEVEN A POSTERIORI“

«EMITIDO A POSTERIORI»

"ANNETTU JÄLKIKÄTEEN"

"UTFÄRDAT I EFTERHAND"

"SONRADAN VERILMISTIR".

Article 15

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 products 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 send 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. In order to assist the verification, the customs authorities shall provide all the necessary documents and any information collected which indicate that the information on the A. TR. movement certificate is incorrect.

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 refuse the products concerned, the treatment provided for in the basic Decision while awaiting the results of the verification, release of the products 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 within a maximum of 10 months. These results must indicate clearly whether the documents are authentic and whether the products concerned were in free circulation in the Community or Turkey 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 or if the reply does not contain sufficient information to determine the authenticity of the document in question or the true status of the product, the requesting customs authorities shall, except in exceptional circumstances, refuse the treatment provided for in the basic Decision.

Article 16

Where disputes arise in relation to the verification procedures of Article 15 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, disputes between the importer and the customs authorities of the importing country shall be settled under the legislation of the said country.

TITLE III

CUSTOMS PROVISIONS APPLICABLE TO TRADE IN GOODS WITH THIRD COUNTRIES

CHAPTER 1

Provisions concerning the value of goods for customs purposes

Article 20

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 21

For the purpose 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 the one part of the

Article 17

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 provided for in the basic Decision.

CHAPTER 3

Provisions concerning the goods brought by travellers

Article 18

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 free movement 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 19

Postal consignments (including postal packages) shall benefit from free movement 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.

customs union other than that from which the goods were temporarily exported.

Article 22

The use of the triangular traffic for outward processing operations shall be allowed, at the request of the holder, except for cases where the standard exchange system with prior importation is used.

Article 23

1. Where the triangular traffic system is used, information sheet INF 2 shall be used.

2. Information sheet INF 2, corresponding to the specimen and provisions contained in the Community and Turkish customs provisions, shall comprise one original and one copy which shall be presented together at the office of entry. Information sheet INF 2 shall be made out for the quantity of goods entered for the procedure. Where it is expected that the compensating or replacement products will be re-imported in

more than one consignment at different customs offices, the office of entry shall, at the request of the holder of the authorisation, issue the requisite number of INF 2 sheets made out for the quantity of goods entered for the procedure.

3. In the event of theft, loss or destruction of information sheet INF 2, the holder of the outward processing operation 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 been re-imported.

The duplicate so issued shall bear one of the following indications:

- DUPLICADO
- DUPLIKAT
- DUPLIKAT
- ΑΝΤΙΓΡΑΦΟ
- DUPLICATE
- DUPLICATA
- DUPLICATO
- DUPLICAAT
- SEGUNDA VIA
- KAKSOISKAPPALE
- DUPLIKAT
- IKINCI NÜSHADIR.

4. The request for the issue of information sheet INF 2 shall constitute the consent of the holder of the authorisation to concede the benefit of the total or partial relief from import duties to another person.

Article 24

1. The office of entry for the procedure shall endorse the original and the copy of information sheet INF 2. It shall retain the copy and return the original to the declarant.

2. Where the office of entry for the procedure considers that the customs office where the declaration for free circulation will be presented requires certain authorisation particulars which do not appear on the information sheet, it shall enter such particulars on the information sheet.

3. The original of information sheet INF 2 shall be presented to the customs office where the goods leave the customs territory. That office shall certify on the original that the goods have left the said territory and shall return it to the person presenting it.

Article 25

1. Where the office of entry for the procedure is called upon to endorse information sheet INF 2, it shall indicate in box 16 thereof the means used to identify the temporary export goods.

2. Where samples are taken or illustrations or technical descriptions are used, the office referred to in paragraph 1 shall authenticate such samples, illustrations or technical descrip-

tions 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.

3. The samples, illustrations or technical descriptions, authenticated and sealed in accordance with paragraph 2, shall be returned to the exporter, who shall present them with the seals intact when the compensating or replacement products are re-imported.

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 results of the analysis shall be given to the exporter in a sealed tamper-proof envelope.

Article 26

1. The importer of the compensating or replacement products shall present the original of information sheet INF 2 and, where appropriate, the means of identification referred to in Article 25(3) and (4) to the office of discharge when he lodges the declaration for release for free circulation.

2. Where the compensating or replacement products are released for free circulation in a single consignment or in more than one consignment but at the same customs office, that office shall note on the original of information sheet INF 2 the quantities of temporary export goods corresponding to the quantities of compensating or replacement products released for free circulation.

When information sheet INF 2 is discharged, it shall be annexed to the corresponding declaration. If it is not completely discharged, it shall be returned to the declarant and the declaration for release for free circulation shall be annotated accordingly.

3. Where the compensating or replacement products are released for free circulation in more than one consignment at more than one customs office and Article 23(2) has not been applied, the customs office where the first declaration for release for free circulation is lodged shall, at the request of the declarant, replace the initial information sheet INF 2 with further INF 2 sheets made out for the quantity of temporary export goods not yet released for free circulation. The customs office shall indicate on the replacement information sheet or sheets the number of the initial information sheet and the customs office which issued it. The quantities entered on the replacement information sheet or sheets shall be offset against the quantities entered on the initial information sheet INF 2 which, once discharged in this way, shall be annexed to the initial declaration for release for free circulation. As each of the replacement information sheets is discharged, it shall be annexed to the declaration for free circulation to which it refers.

Article 27

The office of discharge shall be empowered to ask the customs office which endorsed information sheet INF 2 for post-clearance verification of the authenticity of the information sheet and the accuracy of the particulars which it contains and any additional information entered on it.

The latter customs office shall comply with this request as soon as possible.

CHAPTER 3

Returned goods*Article 28*

1. Goods of one part of the customs union which, having been exported from its customs territory, are returned to the territory of 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 re-imported 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 29

The relief from import duties provided for in Article 28 shall be granted only if goods are re-imported in the state in which they were exported.

Article 30

Articles 28 and 29 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 31

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

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

Article 32

1. By way of derogation from Article 29, returned goods in one of the following situations shall be exempt from import duties:

- (a) goods which, after having been exported from the customs territory of 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 customs territory of the other part of the customs union, 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 arrangements, the rules in force for charging duty under the said arrangement 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 the customs territories of both parts of the 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 the customs territories of 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 customs territory of 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 33

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 34

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 35.

Where evidence available to the customs authorities at the customs office of re-importation or ascertainable by them from the person concerned indicates that the goods declared for free circulation were originally exported from the customs territory of 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 28, 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 re-importation voucher,
- completion of the counterfoil and box H of the re-importation sheet,
- retention of the re-importation 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 re-importation may ask the person concerned to submit additional evidence, in particular for the purposes of identification of the returned goods.

Article 35

Information sheet INF 3 shall be drawn up in an original and two copies on forms which conform to the specimens contained in the Community and Turkish customs provisions.

Article 36

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 37

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 customs territory of the other part of the customs union or to the customs territory of 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 38

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

Article 39

The customs office of re-importation 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 40

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:

- DUPLICADO
- DUPLIKAT
- DUPLIKAT
- ΑΝΤΙΓΡΑΦΟ
- DUPLICATE
- DUPLICATA

- DUPLICATO
- DUPLICAAT
- SEGUNDA VIA
- KAKSOISKAPPALE
- DUPLIKAT
- IKINCI NÜSHADIR.

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

Article 41

1. At the request of the customs authorities at the customs office of re-importation, 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.

TITLE IV

FINAL PROVISIONS

Article 42

This Decision shall replace Decision No 1/96.

This Decision shall apply from 1 January 2001.

Done at Ankara, 28 March 2001.

For the Customs Cooperation Committee

The President

O. ÖNAL

14. REQUEST FOR VERIFICATION, to:	15. RESULT OF VERIFICATION
Verification of the authenticity and accuracy of this certificate is requested (Place and date) Stamp (Signature)	Verification carried out shows that this certificate ⁽¹⁾ <input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate. <input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended). (Place and date) Stamp (Signature) <hr/> ⁽¹⁾ Insert X in the appropriate box.
Full address of office making the request	

ANNEX II

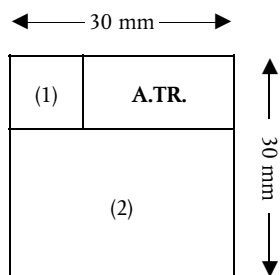
EXPLANATORY NOTES FOR THE MOVEMENT CERTIFICATE**I. Rules for completing the movement certificate**

1. The A.TR. movement certificate must be completed in one of the languages in which the Agreement is drawn up and shall comply with the internal laws of the exporting State. When the certificate is completed in Turkish, it shall also be completed in one of the official languages of the Community.
2. The A.TR. movement certificate must be typed or handwritten; if the latter, it must be completed in ink in block letters. It 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, 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, m³, etc).
 12. To be completed by the customs authority. Where appropriate, enter the particulars related to the export document (type and No of the form, name of the customs office and of the issuing country).
 13. Enter the place and date, signature and name of the exporter.
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ANNEX III

Special stamp referred to in Article 11(5)

(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 19