



Latest Developments in Customs

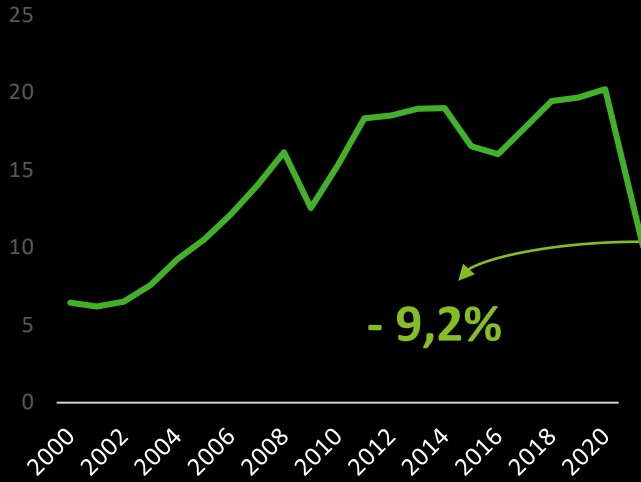


Barış Demirel

Indirect Tax Director

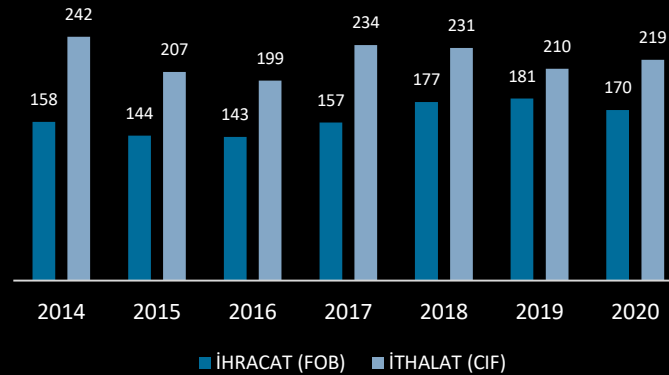
GTA Leader

World Trade



Turkey

Import +%4 219 B \$
 Export -%6 170 B \$



Export Coverage Import



Exports

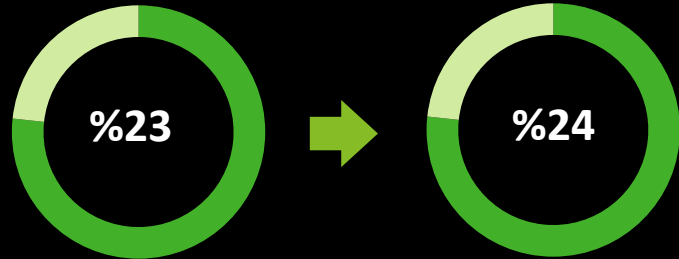
- Germany
- UK
- Iraq
- USA
- Italy
- France
- Spain
- Russia
- Netherland
- Israel

Imports

- Germany
- China
- Russia
- USA
- France
- Switzerland
- Italy
- Spain
- UK
- South Korea

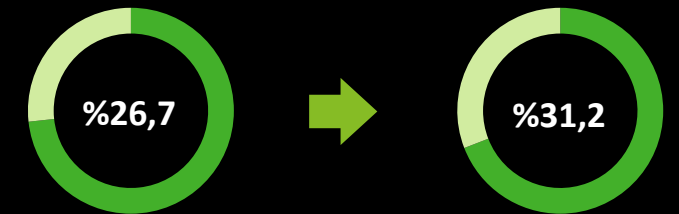
2019

2020



Other Taxes
Import Taxes

Other Taxes
Import Taxes



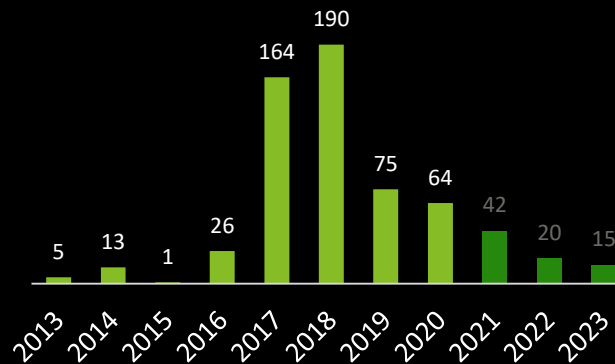
Import Taxes (exc VAT)

Import Taxes (excl VAT)

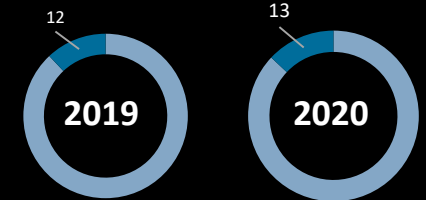
Additional Customs Duty

Additional Customs Duty

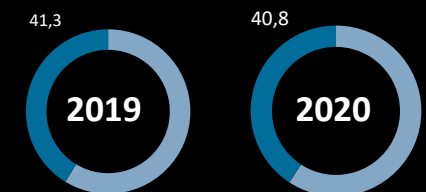
560 AEO



Inward Processing at Import



Inward Processing at Export



Brexit – Turkey –UK Free Trade Agreement

Free Trade Agreement was signed on 29.12.2020

Not entered into force yet.

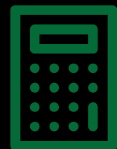
It has been provisionally applied from 01.01.2021

Preferential tariffs will be claimed with origin declaration

No approval from customs or Chamber of Commerce is required

FTA

Origin Declaration



Cumulation



Goods in Transit

- Bilateral and Full Cumulation with UK
- No diagonal cumulation
- Possibility to use **EU originated** inputs (similar to cumulation)

For goods in transit before 01.01.2021, ATR and EUR1 will be accepted until 28.02.2021

Not applied for the goods in transit over the EU

Brexit – Turkey –UK Free Trade Agreement

01.01.2021



EU Customs Union

- Goods
 - Industrial products
 - Processed agri products
- Proof: [ATR Movement Certificate](#)

ECSC FTA

- Goods
 - Coal and Steel
- Proof: [EUR.1 Movement Certificate](#)

Decision (3/2006) of EC-Turkey Association Council

- Goods
 - Agricultural products
- Proof: [EUR.1 Movement Certificate](#)

TR-UK FTA

- Goods
 - Industrial products (including Coal and Steel)
 - Processed agri products
 - Agricultural products
- Proof: [Origin Declaration](#)

ORIGIN DECLARATION

The exporter of the products covered by this document (customs authorisation No ...) declares that, except where otherwise clearly indicated, these products are of ... preferential origin.

(Place and date)

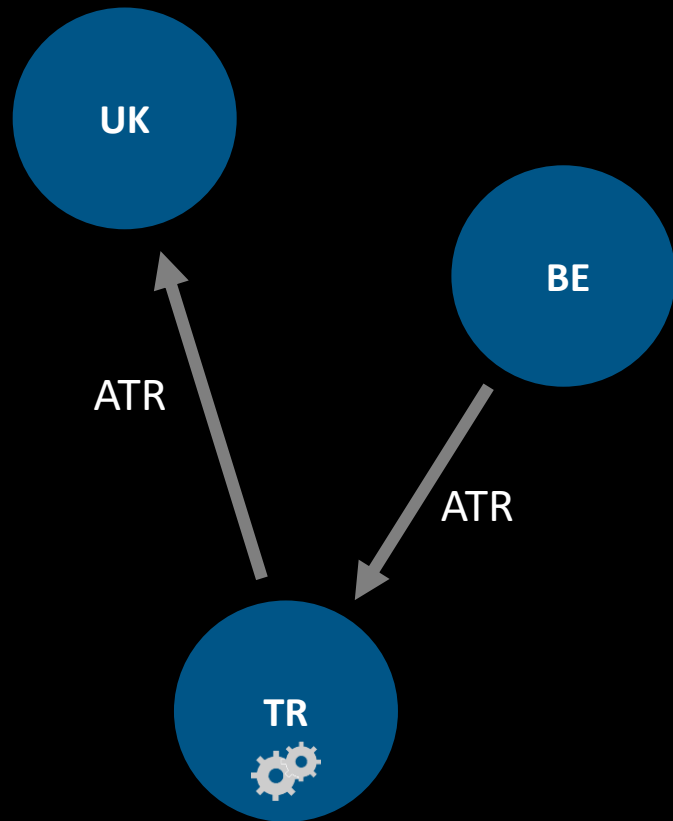
(Name of the person)

(Signature of the exporter)

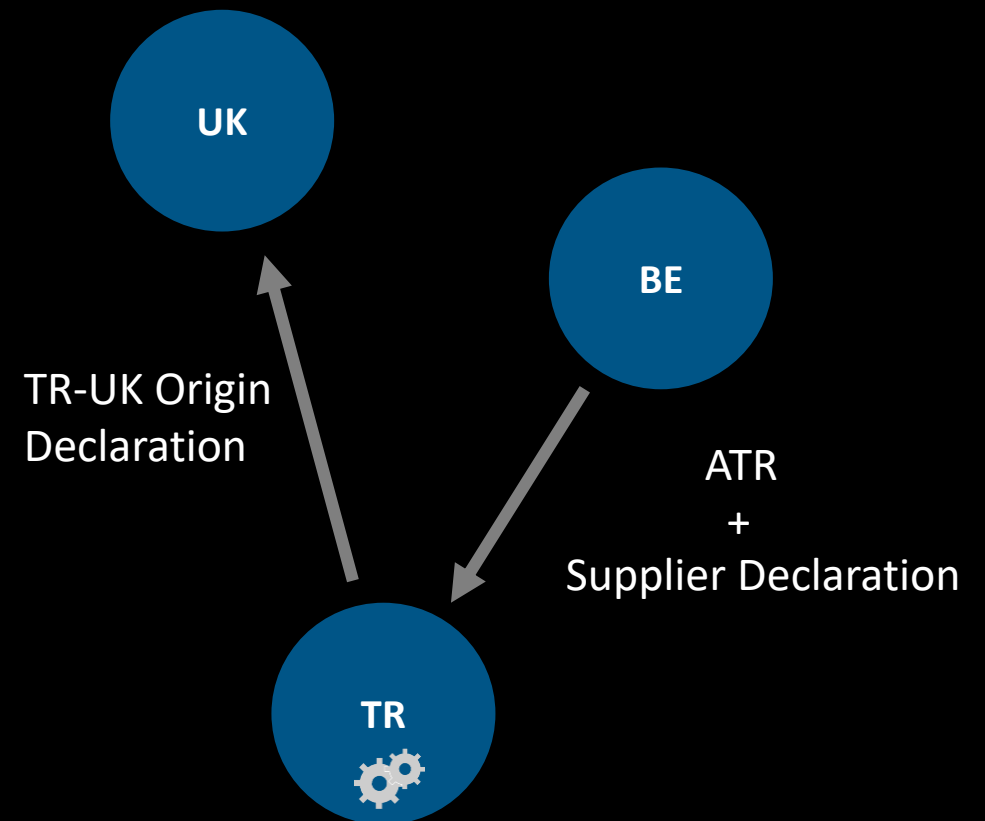
Brexit – Turkey –UK Free Trade Agreement

01.01.2021

Free circulation,
No need for cumulation



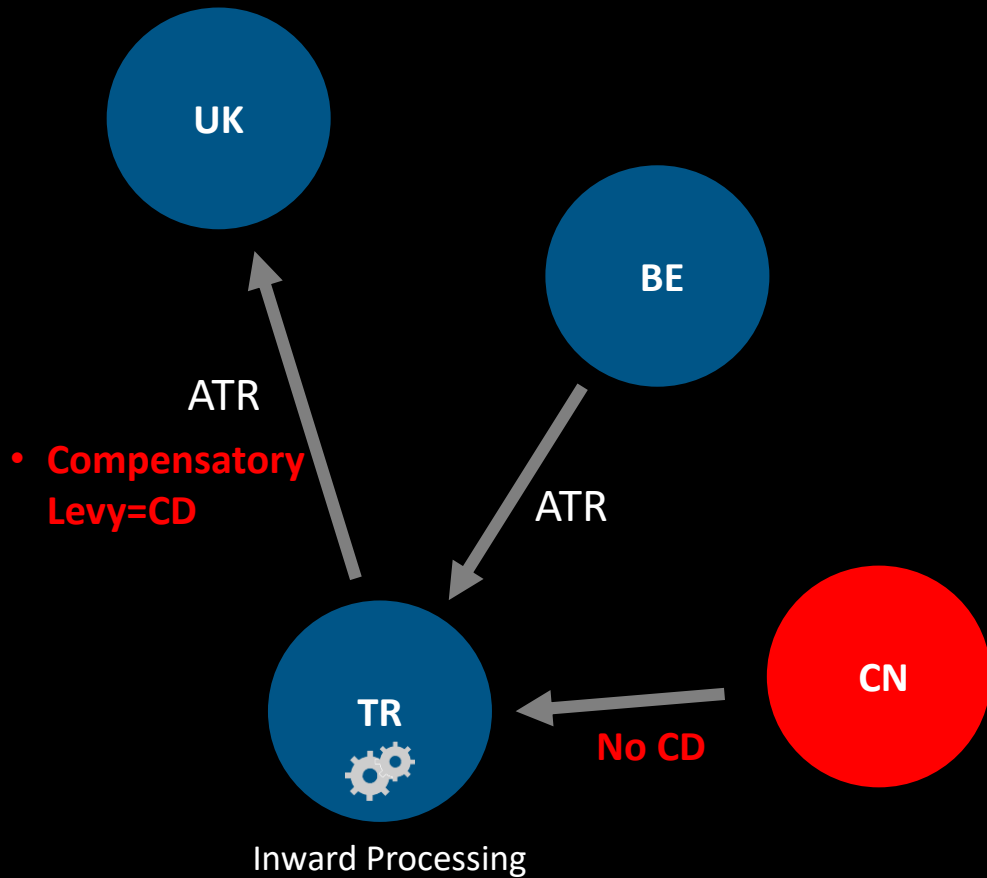
Cumulation with EU originated
materials is possible



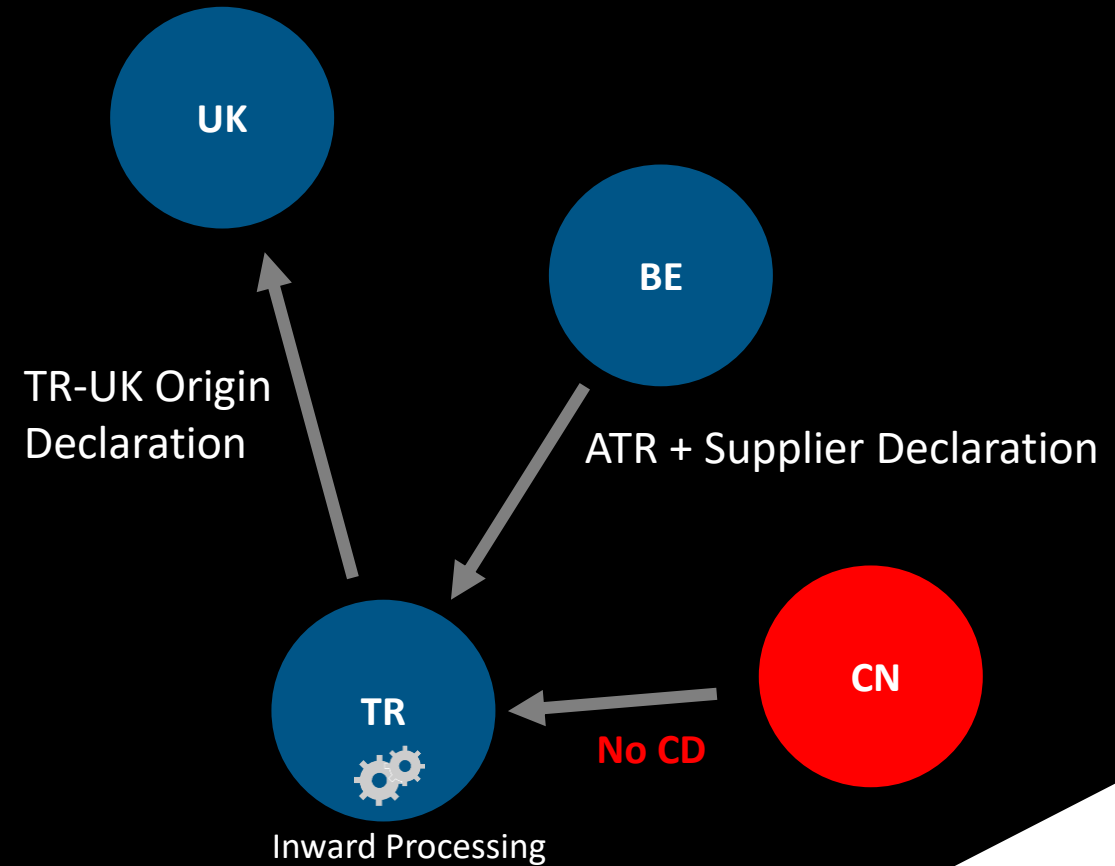
Brexit – Turkey –UK Free Trade Agreement

01.01.2021

No Drawback Rule

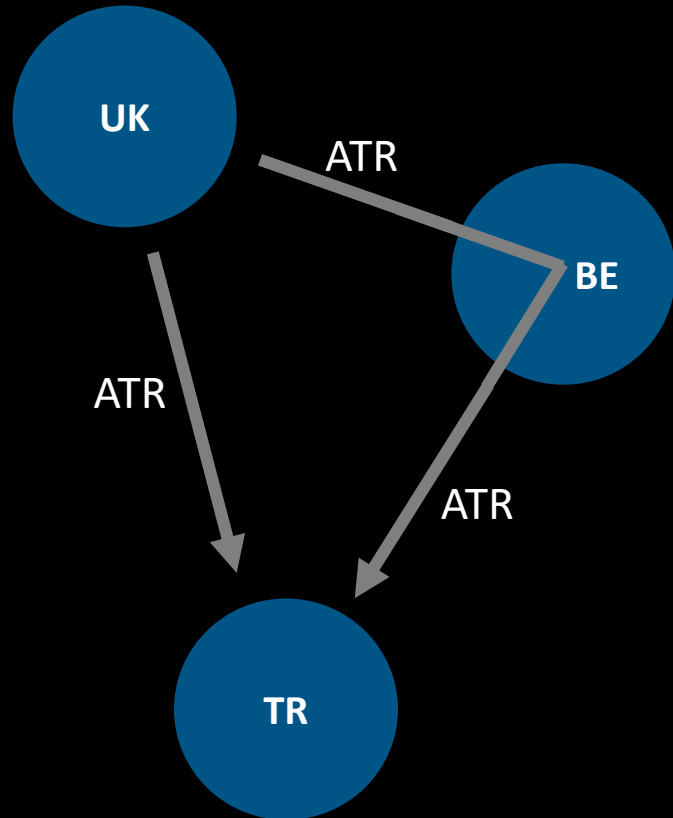


Drawback is possible



Brexit – Turkey –UK Free Trade Agreement

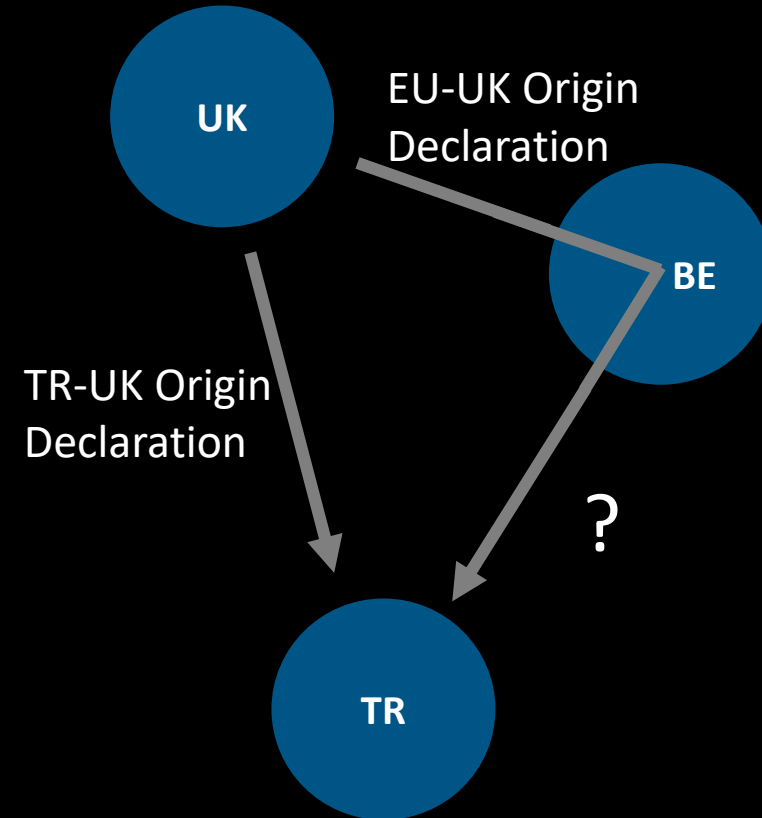
No rules of origin



01.01.2021

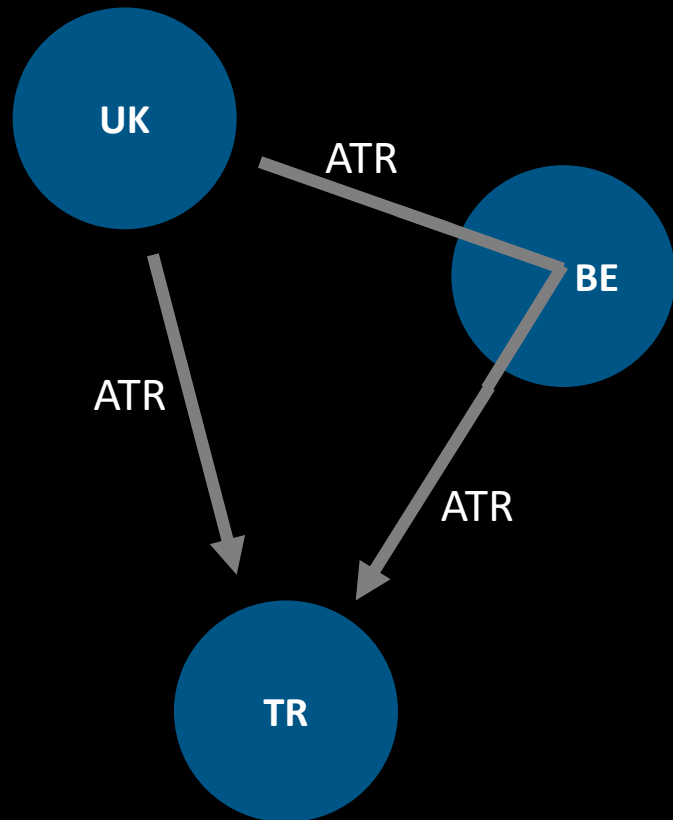


Direct Transport Rule



Brexit – Turkey –UK Free Trade Agreement

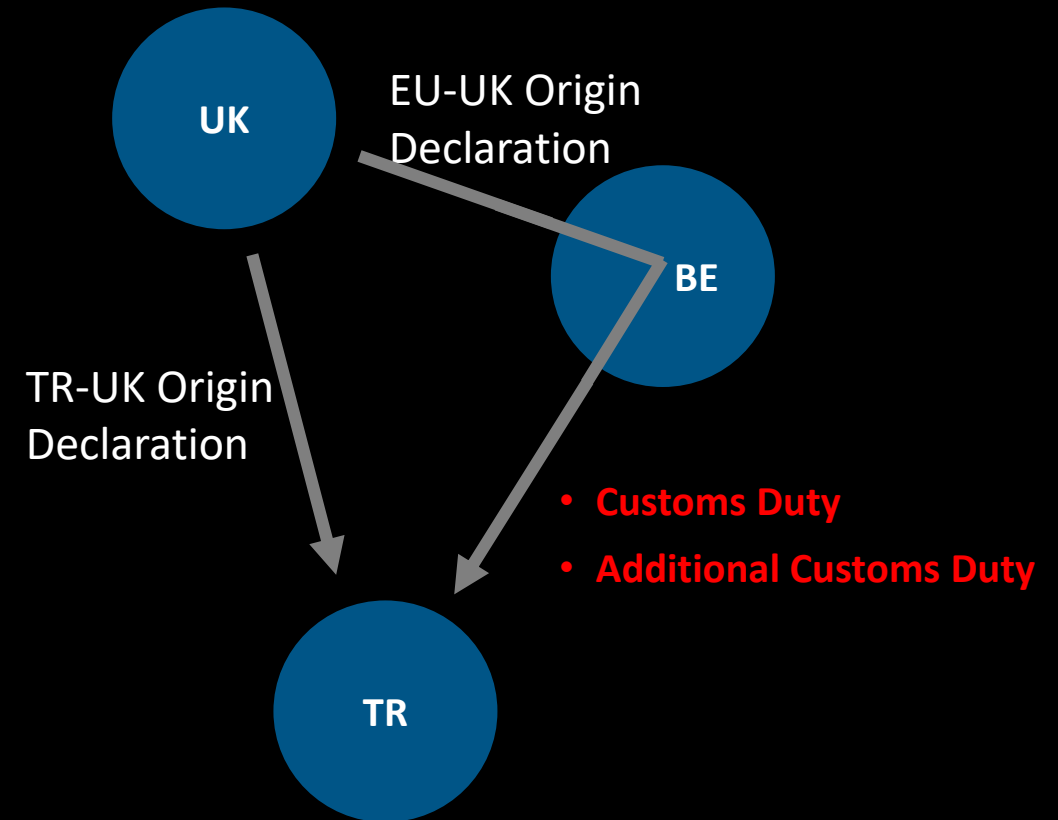
No rules of origin



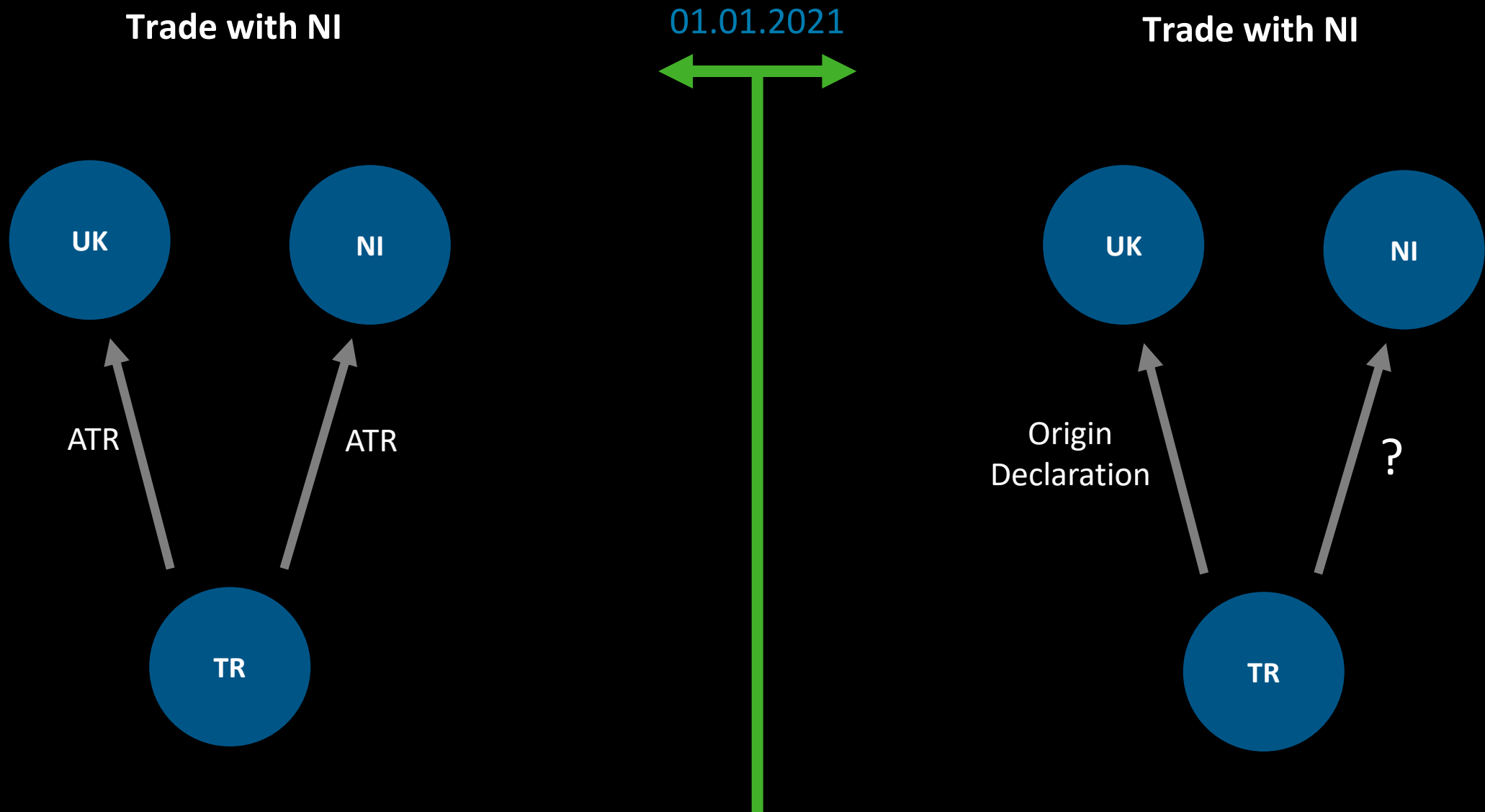
01.01.2021



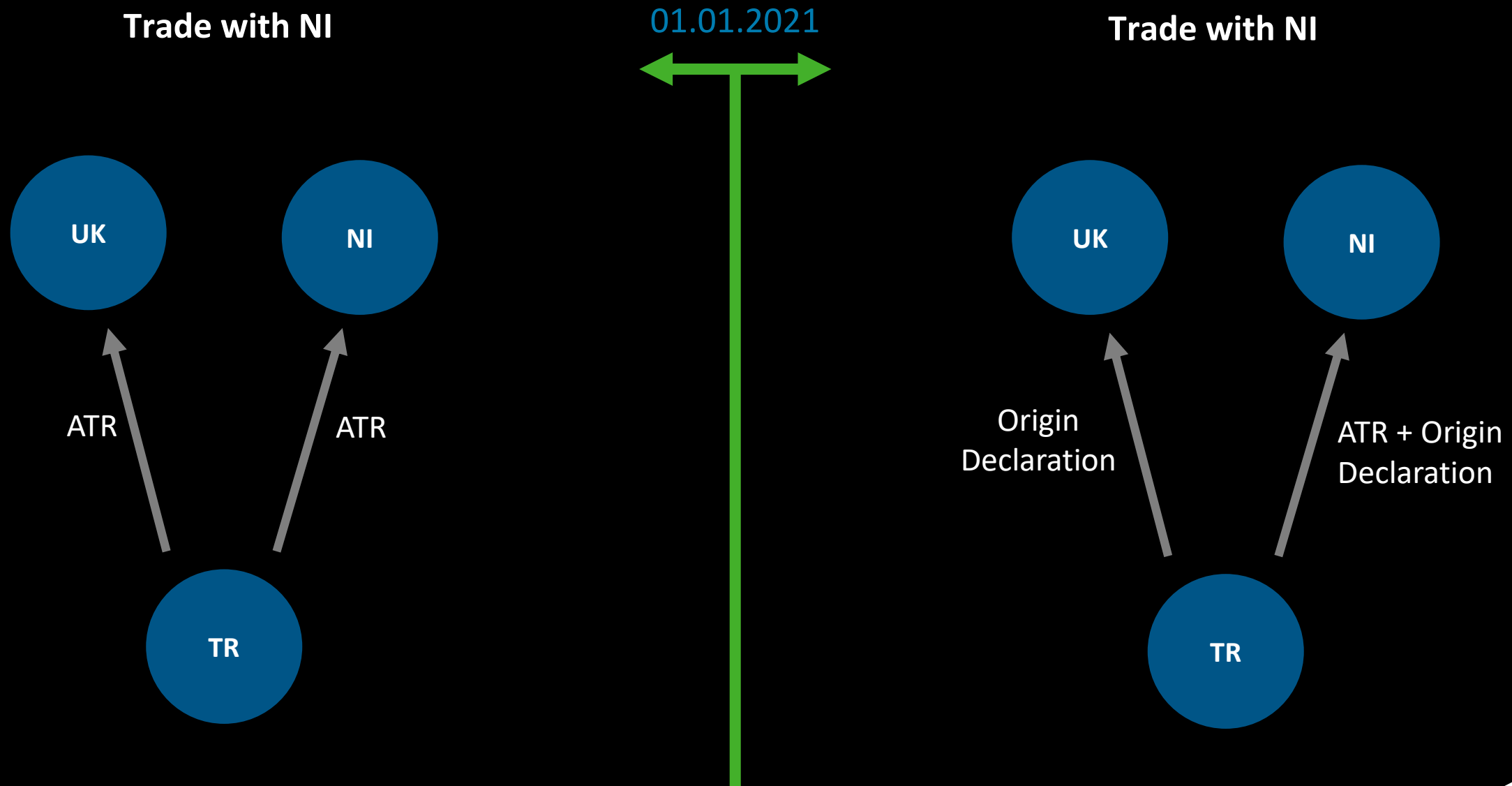
Direct Transport Rule



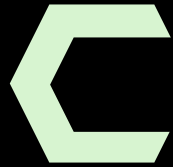
Brexit – Turkey –UK Free Trade Agreement



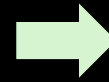
Brexit – Turkey –UK Free Trade Agreement



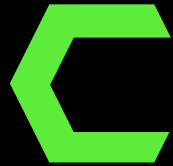
Proof of Origin



Certificate of Origin at imports from the EU with ATR Certificate



Until 01 Jan 2021, it was required if TR customs system required the CoO (based on risk analysis).
After 01 Jan, 2021, it is required only if the goods are subject to Trade Policy Measures (Anti-Dumping, Safegouard etc)



Retrospective submission of CoOs



Possible until 30 June 2021. After this date, the imports without CoO will be subject to penalties



CoOs issued by the countries other than Country of Export or Country of Origin



Possible only for the imports from the EU (the EU country which issue the CoO can be country of trade (invoicing party), if not country of export or origin)



Certificate of Origins indicating the country of origin as «EU»



Possible only if the imported goods are not subject to Trade Policy Measure applied on EU countries



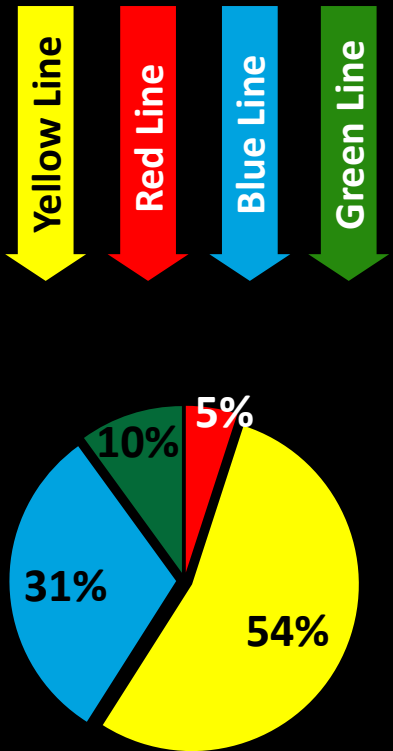
Supplier Declaration instead of CoO



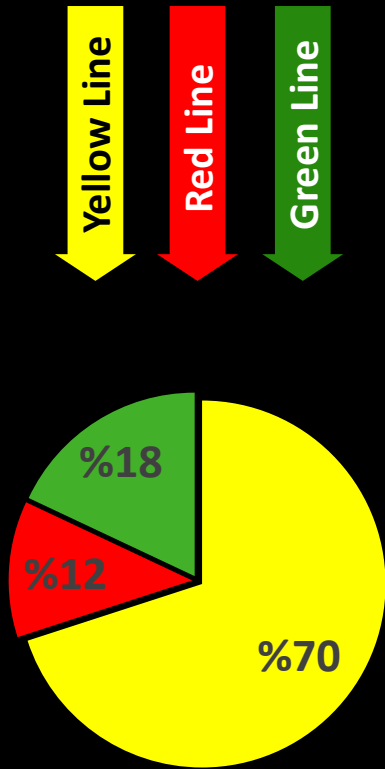
If the goods are imported with ATR + if the goods are subject to ACD + if the country of origin is party to diagonal cumulation (CH, IL, EG, NO, etc)

Customs Controls in TR

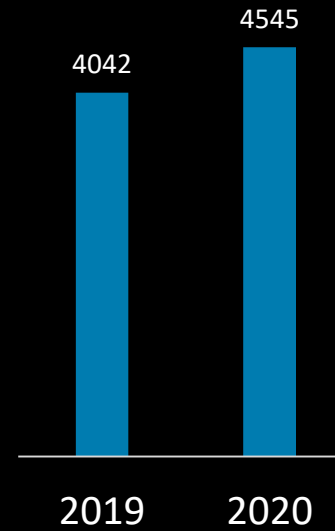
Customs Control at export



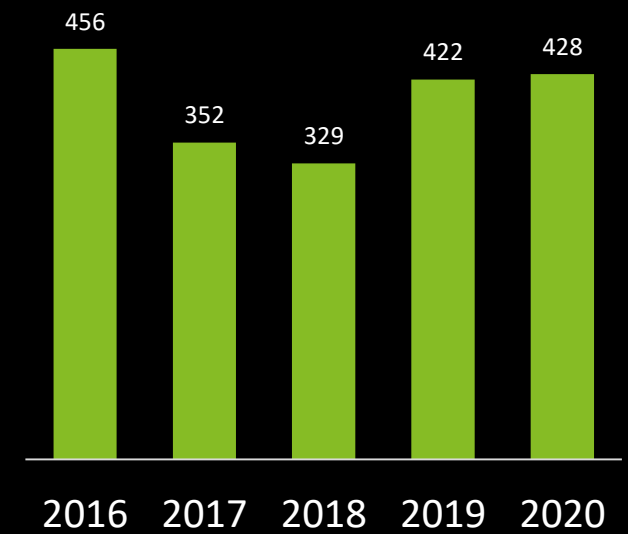
Customs Control at import



Secondary Inspections

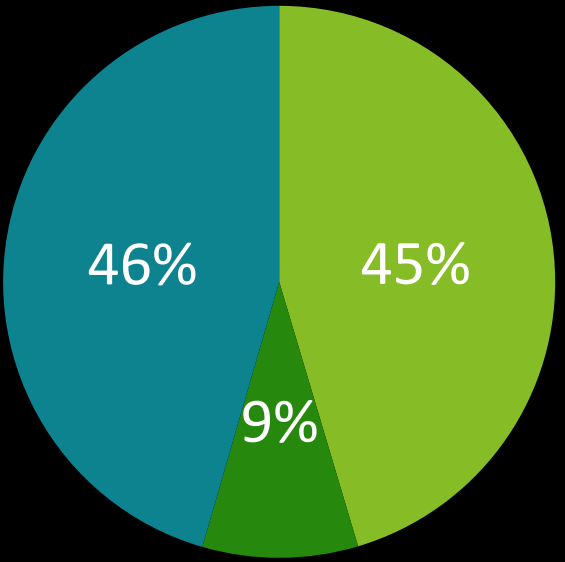


Customs Audits



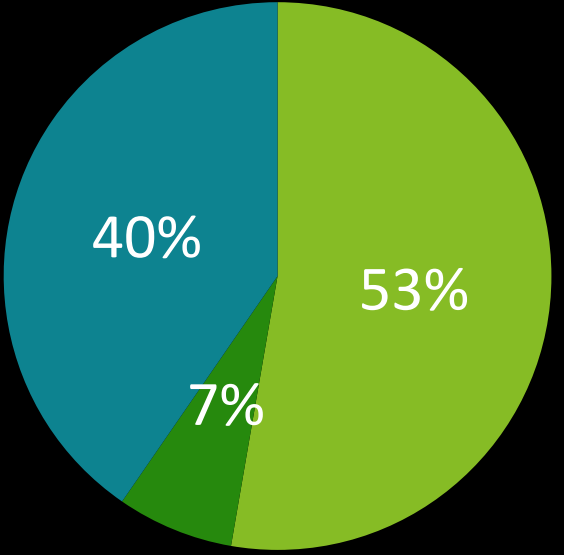
Customs Controls in TR

Unpaid tax detection



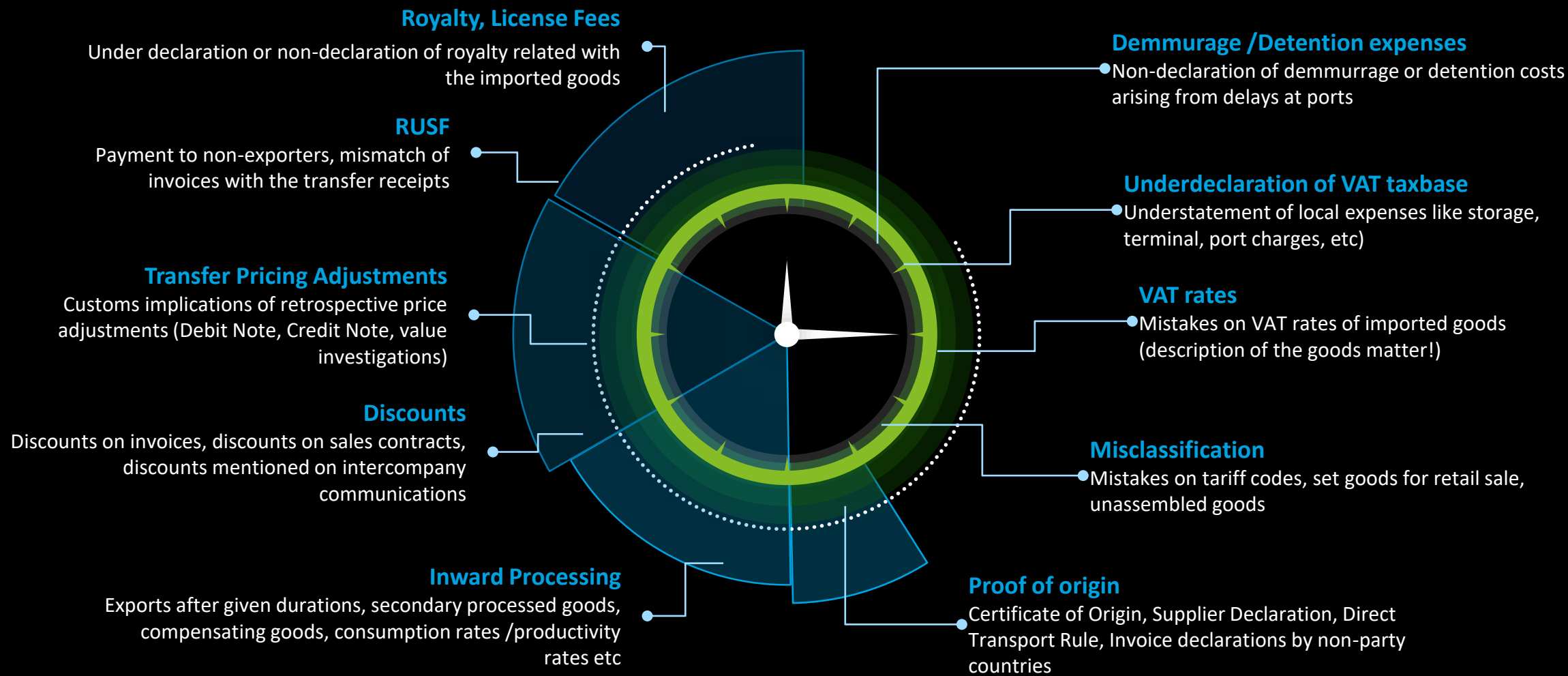
- During import/export
- Secondary inspections
- Customs Audits

Customs Penalties



- During import/export
- Secondary inspections
- Customs Audits

Main issues at customs inspections





Barış Demirel

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