II

(Acts whose publication is not obligatory)

COMMISSION

DECISION No 1/96 OF THE EC-TURKEY 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

(96/488/EC)

THE CUSTOMS COOPERATION COMMITTEE,

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

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

Whereas there is a need to adopt appropriate measures to enable the mechanism of the customs union set up between the European Community and Turkey to function,

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. the term '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.

[1] OJ No L 35, 13. 2. 1996, p. 1.

TITLE II

PROVISIONS RELATING TO THE COMMON CUSTOMS TARIFF AND THE PREFERENTIAL TARIFF POLICIES

Article 3

1. For the products referred to in Article 15 of the basic Decision and under the conditions laid down in Article 3 of the basic Decision, the benefit of free circulation shall be granted in Turkey if the products originate in the Community. The origin is determined in accordance with the Community rules on non-preferential origin of goods.

2. Where the products referred to in Article 15 of the basic Decision do not originate in the Community, and under the conditions laid down in Article 3 of the basic Decision, Turkey will deduct from the amount of duties due on these products by virtue of Article 15 the amount of duties already paid in the Community on the products concerned.

TITLE III

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

CHAPTER 1

General

Article 4

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 the present Decision.

Article 5

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 products or the goods concerned may be subject.

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 respresentation, 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 the administrative cooperation for the movement of goods

Article 6

Proof that the necessary conditions for implementation of:

— the provisions on free circulation for industrial products between the Community and Turkey,

— the preferential arrangements between the Community and Turkey relating to agricultural products,

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 7

1. The documentary evidence referred to in Article 6 of this Decision shall be movement certificate A.TR. The specimen of this form is contained in Annex I. However, forms shown in Decision 5/72 of the EC-Turkey Association Council [1], which were used prior to the date of entry into force of this Decision, may continue to be used until stocks are exhausted and, at the latest, until 30 June 1997.

[1] OJ No L 59, 5. 3. 1973, p. 74. Decision as last amended by Decision No 4/95 (OJ No L 35, 13. 2. 1996, p. 48).

2. An A.TR. certificate issued for products referred to in Article 3 (1) shall bear, in box 8, one of the following indications:

— ORIGEN COMUNITARIO
— OPRINDELSE I FÆLLESSKABET
— GEMEINSCHAFTLICHER URSPRUNG
— KOINOTIKH KATAΓΩΓH
— COMMUNITY ORIGIN
— ORIGINE COMMUNAUTAIRE
— ORIGINE COMUNITARIA
— GEMEENSCHAPSOORSPRONG
— ORIGEM COMUNITÁRIA
— YHTEISÖALKUPERÄÄ
— URSPRUNG I GEMENSKAPEN
— TOPLULUK MENSELIDIR.

An A.TR. certificate issued for products referred to in Article 3 (2) shall bear, in box 8, one of the following indications:

— ORIGEN NO COMUNITARIO
— IKKE OPRINDELSE I FÆLLESSKABET
— NICHT GEMEINSCHAFTLICHER URSPRUNG
— MH KOINOTIKH KATAΓΩΓH
— NON-COMMUNITY ORIGIN
— ORIGINE NON COMMUNAUTAIRE
— ORIGINE NON COMUNITARIA
— GEEN GEMEENSCHAPSOORSPRONG
— ORIGEM NÃO COMUNITÁRIA
— EI YHTEISÖALKUPERÄÄ
— INTE URSPRUNG I GEMENSKAPEN
— TOPLULUK MENSEILI DEGILDIR.

3. The A.TR. certificate may only be used when the goods are transported directly from a Member State to Turkey or from Turkey to a Member State.

4. For the application of paragraph 3, the following shall be considered as transported directly from a Member State to Turkey or from Turkey to a Member State:

(a) goods that are transported without passing through territory other than that of the Community or of Turkey;

(b) goods transported through territory other than that of the Community or of Turkey or transhipped in such territory provided that they cross such territory or are transhipped under cover of a single transport document made out in the Community or in Turkey.

Article 8

1. Movement certificate A.TR. 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.

In exceptional circumstances movement certificate A.TR. may also be endorsed after exportation of the goods to which it relates, if it was not produced at the time of exportation because of errors or involuntary omission. In this case, the certificate shall bear a special reference to the conditions in which it was endorsed.

2. Movement certificate A.TR. 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.

Article 9

Movement certificate A.TR. must be submitted, within three months of the date of endorsement by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered.

Article 10

1. Movement certificate A.TR. shall be made out on the appropriate form, the specimen of which is annexed to this Decision, 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 certificate shall measure 210 × 297 mm. The paper used must be white sized writing paper not containing mechanical pulp and weighing not less than 64 grammes per square meter. 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 certificates themselves or may have them printed by approved printers. In the latter case, each certificate shall include a reference to such approval. Each certificate 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. Movement certificate A.TR. 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 11

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.

In the event of the theft, loss or destruction of a certificate A.TR., the exporter may apply to the appropriate governmental 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 12, 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
— IKINCI NÜSHADIR.

Article 12

Simplified procedure for the issue of certificates

1. By derogation from Article 8 of this Decision, the customs authorities may authorize any person, hereinafter referred to as 'approved exporter', who satisfies the conditions laid down in paragraph 2 of this Article, to issue movement certificates A.TR. without having to present them for endorsement to the relevant customs authorities at the time of exportation.

2. The authorization provided for in paragraph 1 shall be granted only to persons:

(a) who frequently consign goods;

(b) whose records enable the customs authorities to check their operations;

(c) who have not made serious or repeated offences against customs or tax legislation;

(d) who offer to the satisfaction of the customs authorities all guarantees necessary to verify the status of the goods.

3. The customs authorities may revoke the authorization where the approved exporter no longer fulfils the conditions provided for in this Article or in the authorization.

4. Authorization 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.

The relevant customs authorities shall specify the period and manner in which the approved exporter is to inform the competent office so that such office may carry out any necessary controls before the departure of the goods.

5. The authorization shall stipulate that the box reserved for endorsement by the customs must:

(a) be stamped in advance with the stamp of the office responsible for the pre-endorsement and be signed by an official of that office; or

(b) be stamped by the approved exporter with a special metal stamp approved by the customs authorities, conforming to the specimen in Annex III. This imprint may be pre-printed on the certificates if the printing its entrusted to a printer approved for that purpose.

6. Not later than on exportation of the goods, the approved exporter shall complete and sign the certificate and shall enter in box 8 one of the following phrases:

«Procedimiento simplificado»
»Forenklet fremgangsmåde«
„Vereinfachtes Verfahren"
«Απλουστευμένη διαδικασία»
'Simplified procedure'
«Procédure simplifiée»
«Procedura semplificata»
„Vereenvoudigde regeling"
«Procedimento simplificado»
"Yksinkertaistettu menettely"
"Förenklat förfarande"
"Basitlestirilmis 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 at Article 6 of this Decision have been fulfilled.

Article 13

Division of certificates

1. The competent authorities of the Member States of the Community or Turkey shall permit a consignment of goods and the A.TR. certificate to be divided.

2. The office at which the division shall take place shall issue an extract of the A.TR. certificate for each part of the divided consignment, using for this purpose an A.TR. certificate.

Box 12 of the extract shall show the registration number, date, office and country of issue of the initial certificate, using one of the following forms of wording:

— Extracto del certificado A.TR. .....

.....

(número, fecha, oficina y país de expedición)

— Udskrift af A.TR.-varecertifikat .....

.....

(nummer, dato, udstedelsessted og land)

— Auszug aus der A.TR. Warenverkehrsbescheinigung

.....

(Nummer, Datum, ausstellende Stelle und Ausstellungsland)

— Απόσπασμα του πιστοποιητικού A.TR. .....

.....

(αριθμός, ημερομηνία, γραφείο και χώρα εκδόσεως)

— Extract of A.TR. certificate .....

.....

(Number, date, office and country of issue)

— Extrait du certificat A.TR. .....

.....

(numéro, date, bureau et pays de délivrance)

— Estratto del certificato A.TR. .....

.....

(numero, data, ufficio e paese di emissione)

— Uittreksel uit A.TR. certificaat .....

.....

(nummer, datum, kantoor en land van afgifte)

— Extracto do certificado A.TR. .....

.....

(número, data, estância, país de emissão)

— A.TR.-todistuksen ote .....

.....

(numero, päivämäärä, antanut toimisto ja maa)

— Utdrag ur certifikat A.TR. .....

.....

(nummer, datum, kontor och utfärdandeland)

— Müfrez A.TR. dolasim belgesi .....

.....

(Numarasi, tarih, düzenleyen gümrük idaresi ve ülkesi)

3. The office where the division takes place shall state on the initial A.TR. certificate that the form has been divided. It shall do this by entering one of the following in box 12 of the A.TR. certificate:

...(número) extractos expedidos — copias adjuntas

...(antal) udstedte udskrifter — kopier vedføjet

...(Anzahl) Auszüge ausgestellt — Durchschriften liegen bei

...(αριθμός) εκδοθέντα αποσπάσματα — συνημμένα αντίγραφα

...(number) extracts issued — copies attached

...(nombre) extraits délivrés — copies ci-jointes

...(numero) estratti rilasciati — copie allegate

...(aantal) uittreksels afgegeven — kopieën bijgevoegd

...(quantidade) extractos emitidos — cópias juntas

...(lukumäärä) otteita annettu — jäljennökset oheisina

...(antal) utdrag som utfärdats — kopior bifogas

...(adet) müfrez olarak düzenlenmi_tir suretleri eklidir.

4. The office where the division takes place shall keep the original of the A.TR. certificate and a copy of each extract used.

5. The period of validity of divided certificates shall be the same as that of the original A.TR. movement certificate.

Article 14

Duration of validity of the certificate where the goods are stored in a free zone, free warehouse or customs warehouse

1. Where goods covered by a movement certificate A.TR. remain in a free zone, free warehouse or customs warehouse, the validity period of the certificate is suspended during their stay.

2. To this end, the customs authorities must certify the date of entry and exit of goods into and out of the free zone, free warehouse or customs warehouse on the certificate.

3. The same conditions shall apply to A.TR. movement certificates which had been issued and submitted to the customs authorities before the date of entry into force of the present Decision.

Article 15

In order to ensure the proper application of the provisions of the present Decision, the Member States and Turkey shall assist each other, through their respective customs administrations and within the framework of mutual assistance provided for in Article 29 and Annex 7 of the basic Decision, in checking the authenticity and accuracy of the certificates.

Article 16

The specimen of movement certificate A.TR. shall form an integral part of this Decision.

CHAPTER 3

Provisions concerning the goods brought by travellers

Article 17

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 18

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.

TITLE IV

CUSTOMS PROVISIONS APPLICABLE TO TRADE IN GOODS WITH THIRD COUNTRIES

CHAPTER 1

Provisions concerning the value of goods for customs purposes

Article 19

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 20

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

Article 21

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

Article 22

1. Where the triangular traffic systsem 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 authorization, 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 authorization to concede the benefit of the total or partial relief from import duties to another person.

Article 23

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 authorization 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 24

1. Where the office of entry for the procedure is called upon to endorse information sheet INF 2, it shall indicate in box 16 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 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.

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

Article 25

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 24 (3) and (4) of this Decision 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 box 12 of the A. TR. certificate 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 set off 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 26

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 27

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 refurned 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 28

The relief from import duties provided for in Article 27 of this Decision shall be granted only if goods are re-imported in the state in which they were exported.

Article 29

Articles 27 and 28 of this Decision 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 30

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 accesories belonging to machines, instruments, apparatus or other products previously exported from the customs territory of the other part of the customs union.

Article 31

1. By way of derogation from Article 28 of this Decision, 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 atering their appearance, but which proved to be defective or unsuitable for their intended use, provided that one of the following conditions are 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 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 stricly 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 32

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 33

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 34 of this Decision.

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 at (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 27 of this Decision, even when the validity of the ATA carnet has expired.

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

— verify the information given in boxes A to G of the re-importation voucher,

— complete the counterfoil and box H of the re-importation sheet,

— retain 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 34

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 35

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 36

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.

Similary, 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 for the exported goods.

Article 37

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 who issued it.

Article 38

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 who issued it.

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

Article 39

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 40

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 V

FINAL PROVISIONS

Article 41

This Decision shall enter into force on 1 July 1996.

Done at Marmaris, 20 May 1996.

By the Customs Cooperation Committee

A. OYARZABAL

The President

ANNEX I

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

A.TR. No A 000000

2. Transport document (optional)
No ..... Date .....

3. Consignee (Name, full address, country) (optional)

4.
ASSOCIATION
between the
EUROPEAN ECONOMIC COMMUNITY
and
TURKEY

5. Country of exportation

6. Country of destination (1)

(1) Insert the Member State or Turkey

7. Transport details (optional)

8. Remarks

9. Item number

10. Marks and numbers; number and kind of packages (for goods in bulk, indicate the name of the ship or the number of the railway wagon or road vehicle); description of goods

11. Gross weight (kg) or other measure (hl, m³, etc.)

12. CUSTOMS ENDORSEMENT

Stamp

Declaration certified
Export document (2):
Form ..... No .....
Date .....
Customs office .....
Issuing country .....
.....
Place and date .....

.....
(Signature)

(2) Complete only where the exporting country requires.

13. DECLARATION BY THE EXPORTER

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

Place and date .....

.....
(Signature)

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

ANNEX II

Explanatory notes for the movement certificate

I. Rules for completing the movement certificate

1. The movement certificate A.TR. 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 movement certificate A.TR. must be typed or hand-written; 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.

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.

8. Where the origin of goods is required, the name of the country must be entered by the exporter in this box.

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.

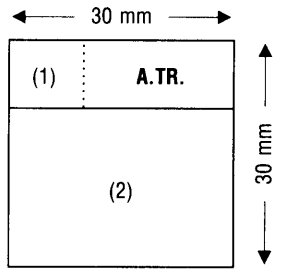
11. Enter the gross mass of the goods described in the corresponding box 10, expressed in kilograms.

12. To be completed by the competent 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.

ANNEX III

Special stamp referred to at Article 12 (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 18

