DECISION No 1/2003 OF THE EC-TURKEY CUSTOMS COOPERATION COMMITTEE

of 30 January 2003

amending Decision No 1/2001 amending Decision No 1/96 laying down detailed rules for the application of Decision No 1/95 of the EC-Turkey Association Council

(2003/75/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 1/2001 [2] in order to harmonise the rules for the application of Decision No 1/95 with the amended Community Customs Code and its implementing provisions.

(2) A provision should be introduced to enable the use of the value added method of taxation for outward processing arrangements within the EC-Turkey Customs Union,

HAS DECIDED AS FOLLOWS:

Article 1

Title III, Chapter 2, of Decision No 1/2001 shall be replaced by the following:

'CHAPTER 2

OUTWARD PROCESSING

Article 21

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 22

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 products.

Article 23

Information sheet INF 2 shall be made out in an original and one copy on forms, which conform to the specimen set out in the Community Customs Code implementing provisions (*), for the quantity of goods entered for the procedure. The office of entry shall endorse the original and the copy of information sheet INF 2. It shall retain the copy and return the original to the declarant.

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.

Where samples are taken or illustrations or technical descriptions used, the office of entry 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 the second and third subparagraphs, shall be returned to the exporter, who shall present them with the seals intact when the compensating or replacement products are re-imported.

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 24

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.

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

Article 25

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.

[1] OJ L 35, 13.2.1996, p. 1.
[2] OJ L 98, 7.4.2001, p. 31.

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 its contains.

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.

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.

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

Article 26

In the event of theft, loss or destruction of 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 re-imported.

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

— DUPLICADO

— DUPLIKAT

— DUPLIKAT

— ΑΝΤΙΓΡΑΦΟ

— DUPLICATE

— DUPLICATA

— DUPLICATO

— DUPLICAAT

— SEGUNDA VIA

— KAKSOISKAPPALE

— DUPLIKAT

— DUPLICAT

Article 27

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.

With the exception of goods of a non-commercial nature, the first subparagraph shall not apply where 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, have been released for free circulation at a zero duty rate in one of the parts of the Customs Union.

Articles 29 to 35 of the Community Customs Code and Articles 24 to 30 of the Turkish Customs Code shall apply *mutatis mutandis* to the processing costs which shall not take into account the temporary export goods.

(*) 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 (OJ L 253, 11.10.1993, p. 1). Regulation as last amended by Regulation (EC) No 444/2002 (OJ L 68, 12.3.2002, p. 11).'

Article 2

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

Done at Brussels, 30 January 2003.

For the Customs Cooperation Committee

The President

P. FAUCHERAND