

Turkey

National Guaranteeing organization

Union of Chambers and Commodity Exchanges of Turkey (TOBB)
(Please see World Directory for detailed contact information)

Date of entry into force: 1 April 1975

Field of application: ATA Convention
Convention on "Exhibitions and Fairs"
Convention on "Professional equipment"
Convention on "Commercial Samples"
Convention on "Seafarers"
Convention on "Scientific equipment"
Convention on "Pedagogic Material"
GATT International Convention to facilitate the importation of commercial samples and advertising material
Istanbul Convention and all its Annexes

Other applications: ATA Carnets **are not** accepted for postal traffic.
ATA Carnets **are not** accepted for transit.
ATA Carnets **are** accepted for unaccompanied goods.

Languages in which Carnets should be completed

Turkish, French, German, English

Replacement carnet Yes, in accordance with Article 14, Annex A of the Istanbul Convention. A replacement Carnet must be applied before the expiry of the original Carnet.
Example: the validity date of the Carnet is 01.10.2015, the Carnet holder can apply for a replacement Carnet until 30.09.2015.

Regularization fee requested by Customs See item 4 under special observations

Customs offices: All Class 1 for ATA operations during Official office hours.

Special observations: 1. **Use of Carnets by representatives**
When the temporary importation procedure is carried out by a representative, the said representative must sign Box 'F' (temporary importation declaration) of the importation voucher. Moreover, the name of the holder's representative in Turkey must be clearly indicated in Box 'B' (represented by) of both the importation and re-exportation vouchers which will be processed by Turkish Customs. In addition, if a representative is indicated in Box 'B', the power of attorney must be approved by the Turkish Consulate in order to confirm the validity of the proxy. ATA Carnets which would not be completed according to these instructions will no longer be accepted by Turkish Customs.

2. Temporary admission with partial relief from duties and taxes

In Turkey, when goods are temporarily imported with partial relief from Customs duties and taxes, Turkish Customs charge the importer/Carnet holder 3% of the total duties monthly. When an extension of the initial period is needed, Turkish Customs will request a report on the location and situation of the goods. Such a report can be produced, subject to additional service costs, by an '**authorized Customs broker**' acting on behalf of the Customs administration. A list of the 'authorized Customs brokers' in Turkey can be provided upon request by the Turkish Ministry of Customs and Trade: <http://www.gtb.gov.tr/>.

3. Extension of the temporary admission period

A six-month period is usually granted for the final re-exportation of the goods from Turkey. If the carnet holder requires an extension of the stay of the goods in Turkey, such extension can be granted by Turkish Customs up to the date of validity of the Carnet.

4. Penalties in case of violation of the provisions on temporary importation.

- Goods under ATA Carnets must be re-exported out of Turkey unless properly converted into other Customs regimes with the approval of TR Customs.
- Re-exportation declaration must be made within the final date for re-exportation fixed by TR Customs at the time of importation. The final date is given in accordance with the Convention.
- In case of late re-exportation, if the delay is shorter than two months, a regularisation fee will be charged to the holder directly at the time of re-exportation.
 - o if the delay is shorter than one month, 210TL will be charged.
 - o If the delay is between one and two months, 420TL will be charged.
- If the delay is longer than two months, duties and taxes will be charged via NGA, and a penalty that amount to twice the amount of the duties and taxes will be charged directly to the holder.
- When regularising a claim with valid alternative proofs other than duly signed re-exportation counterfoil, a regularisation fee amounting to 210TL may be charged in accordance with the Article 10, paragraph 2 of this Annex A of the Istanbul Convention. Although in practice, this fee is not enforced, TR Customs reserves the right to charge the fee in the future.
- If no any valid proof is provided, duties and taxes will be charged via NGA, and a penalty amounting to twice the full amount of duties and taxes will be charged directly to the holder.