



# Tax Bulletin

**2018/1 New Simplified Origin Certificate Procedures will be enforced on February 28 Regarding the Additional Customs Duty for EU Originated Goods**



The communiqué related to procedures and principles of implementation of additional customs duties in import (import: 2017/ 4) came into effect, being published on the Official Gazette dated December 30, 2017 and numbered 30286.

The purpose of this Communiqué is to regulate the principles and procedures for the implementation of Additional Decisions to the Import Regime Decision of the Council of Ministers Decisions, which establish additional customs duties in imports.

For the goods imported with **A.TR** movement certificate:

-In the case of the **exporter's declaration** submitted to the customs administration by the importer will be sufficient to approve that the goods are EU or Turkish originated. Any other additional Origin proofing documents like "**certificate of origin**" will **not be asked** and **Additional Customs Duty** will **not be applicable**.

-"**Exporter's declaration**" will not be requested, if the **certificate of origin** or the **supplier's declaration** is submitted to the customs administration on the annex of the customs declaration form.

In case of a doubt based on serious and concrete reasons related to the origin of the imported goods within the context of **Exporter's declaration**:

*"All kinds of control checks and verifications, including on-site inspection, might be conducted regarding to the reality and validity of the related documents. However, if the exporter company does not cooperate, it can be decided to request the certificate of origin."*

This Communiqué enters into force on the 60th day following the publication (February 28, 2017).

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