

# 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** No

**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.**

Penalties shall be applied in accordance with the Turkish legislation against Carnets which do not comply with the regulations on temporary importation.

In this context:

- a) A fine of TL 170 (approx. € 55) will be imposed if the goods imported under cover of a Carnet are re-exported within the month following the date of expiry of the validity of the Carnet;
- b) A fine of TL 340 (approx. € 110) will be imposed if goods imported under cover a Carnet are re-exported within the 2 months following the expiry of the date of validity of the Carnet;
- c) A fine of two times the bonded value of the goods may be charged if the re-exportation of the goods exceeds 2 months following the date of expiry of validity of the Carnet or if the goods are not re-exported.

Moreover, if a temporary import of goods turns into a final import and the Carnet was not properly cleared by the holder with the payment of the relevant duties and taxes, the customs duties due will be requested from the guaranteeing organization in the country where the Carnet was issued.