**DECREE ON IMPLEMENTATION OF STATEMENT on ORIGIN**

**FOR THE GOODS BENEFITING FROM THE PREFERENTIAL REGIME**

**IN THE CONTEXT OF GENERALIZED SYSTEM OF PREFERENCES**

**SECTION ONE**

**Purpose, Scope and Definitions**

**Purpose and scope**

**ARTICLE 1-**(1) This Decree is prepared for the purpose of determining the rules and procedures on proofs of origin to be submitted for fixing the origin of the goods benefiting from the preferential regime, as supplementary for provisions of the Ministerial Decree no. 2014/7064 and in accordance with subparagraph (b) of Article 22 of Customs Law of 27/10/1999, no. 4458.

**Legal basis and harmonization with the European Union legislation**

**ARTICLE 2-**(1) The Decree is prepared in the context of;

a) duties and authorities arranged within the scope of provisions of Law No. 4458 and Articles 441 and 457 of the Presidential Decree of 10/7/2018, no. 1 on Presidential Organization,

b) obligation for harmonization with the European Union legislation taking into account the Commission Implementing Regulation No. 2015/2447 containing implementing provisions of the Parliament and Council Regulation No. 952/2013 composing the European Union Customs Code.

**Definitions**

**ARTICLE 3**-(1) As included in the Decree;

a) “Ministerial Decree No. 2014/7064” means “Decree on Determining Origin of the Goods Benefiting From the Preferential Regime in the context of the Generalized System of Preferences” entered into force by Ministerial Decree of 15712/2014, No. 2014/7064 published in the Official Gazzette of 31/12/2014, no. 29222 (4th Bis),

b) “Cumulation with the European Union, Switzerland and Norway” means a system allowing that the products originating in the European Union, Switzerland and Norway are considered as originating materials in a Beneficiary Country at the time of their importation to Turkey provided that they are further worked or processed or incorporated into a product in that Beneficiary Country,

c) “Ministry” means the Ministry of Trade,

ç) “Regional Cumulation” means a system allowing that the products originating in a country included in a regional group according to the Ministerial Decree no. 2014/7064 are considered as originating materials in another country provided that they are further worked or processed or incorporated into a product manufactured in that country included in the same regional group or, where the cumulation between the regional groups is possible, included in another regional group,

d) “Goods” means both materials and products,

e) “Beneficiary Country” means a country which is given preference in the context of the Generalized System of Preferences by covering in Annex 4 to Import Regime Decree,

f) “Extended Cumulation” means a system allowing that where a request made by a Beneficiary Country within the Ministerial Decree no. 2014/7064 is approved by Turkey, the certain products originating in a country with which Turkey has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade in force are considered as originating materials in that Beneficiary Country provided that they have been worked or processed at a higher level or incorporated into a product in that Beneficiary Country,

g) “Exporter” means a person exporting the goods to Turkey or to a Beneficiary Country who is able to prove the origin of the goods whether or not he/she is manufacturer or whether or not he/she himself/herself carries out the export formalities.

ğ) “Bilateral cumulation” means a system allowing that the products originating in Turkey within the scope of the Ministerial Decree no. 2014/7064 are considered as originating materials in a Beneficiary Country provided that they are further worked or processed or incorporated into a product in that Beneficiary Country,

h) “Registered exporter” means;

1) an exporter who is established in a Beneficiary Country and is registered with the competent authorities of that Beneficiary Country for the purpose of exporting products to Turkey or another Beneficiary Country with which regional cumulation is possible or,

2) an exporter who is established in Turkey and is registered to the Ministry and exports products originating in Turkey to a Beneficiary Country under bilateral cumulation or,

3) an exporter who is established in Turkey and is registered to the Ministry for the purpose of making out replacement statement on origin in order to re-consign originating products to the European Union, Switzerland or Norway,

ı) “Registered Exporter (REX) System” means an electronic data processing and information storage system including database which has been established and operated by the European Commission as of 1 January 2017 and in which the European Commission, the customs authorities of the European Union member states, Switzerland, Norway and Turkey and authorized administrations of the Beneficiary Countries have the authorization for data entry, update, delete and access,

i) “Statement on origin” means a statement which has the power of a proof of origin stipulated in Article 22 entitled as “Proofs of origin” of the Ministerial Decree no. 2014/7064, made out by the registered exporter and of which a specimen is included in ANNEX-1,

j) “Supplier’s declaration” means a written origin declaration made out by the supplier and then submitted for the use of exporter as a documentary evidence in order to prove the statements on origin, stating that the good is supplied in accordance with the rules of origin stipulated in the preferential trade agreement concerned,

k) “Proof of origin” means Form A Certificate of Origin, EUR.1 Movement Certificate, invoice declaration, statement on origin or supplier’s declaration,

l) “Consignment” means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice,

m) “Product” means the product being manufactured, even if it is intended for later use in another manufacturing operation.

**SECTION TWO**

**General Provisions**

**Statement on Origin**

**ARTICLE 4-**(1) Statement on origin made out within the scope of the Decree has the power of proofs of origin stipulated in paragraph 1 of Article 22 entitled as “Proofs of origin” of the Ministerial Decree no. 2014/7064.

(2) Exporters in the Beneficiary Countries shall register the Registered Exporter System within the provisions of Section Four and make out statement on origin, of which a specimen is included in ANNEX-1, to declare the origin of the goods which they export to Turkey in accordance with the provisions of the Ministerial Decree no. 2014/7064. The countries which will use the system and the starting dates for their use will be announced by the Ministry. In order for the goods to benefit from the preferential regime within the scope of Ministerial Decree no. 2014/7064, they shall have been exported on or after these dates.

(3) A statement on origin shall be made out at the time of exportation to Turkey or when the exportation to Turkey is ensured.

(4) Even the goods are originating in another Beneficiary Country, the statement on origin shall be made out by the registered exporter in the country of export.

(5) A statement on origin may also be made out after exportation of the products concerned. Such a retrospective statement on origin shall be admissible if presented at the latest 1 year after the lodging of the customs declaration for release for free circulation of the product to the customs authority concerned.

(6) Where the splitting of a consignment takes place in accordance with Article 21 entitled “Consignment of products” of the Ministerial Decree no. 2014/7064, the statement on origin may be made out retrospectively by the exporter of the country of exportation of the goods during the one year period referred to in the fifth paragraph. This provision also applies when the splitting of a consignment takes place in another Beneficiary Country or in the European Union, Switzerland or Norway.

(7) The statement on origin shall be made out on any commercial document on which the exporter and the goods concerned obviously appear. It may be made out on a commercial invoice or a delivery note relating to the consignment or a commercial document issued in detail that adequately allows the identification of the goods involved. It shall be made out by the exporter in accordance with the particulars specified in Annex-1 and provided to the importer in Turkey.The exporter shall not be required to sign the statement on origin. It shall be made out in French, English or Spanish.

(8) The provisions of paragraphs two to six shall also apply to the exports from Turkey for the purpose of bilateral cumulation within the scope of Article 14 entitled “Bilateral cumulation” of the Ministerial Decree no. 2014/7064.

(9) When bilateral cumulation within the scope of Article 14 entitled “Bilateral cumulation” or regional cumulation within the scope of Article 16 entitled “Regional cumulation” of the Ministerial Decree no. 2014/7064 applies, the exporter of the goods manufactured using materials originating in a country with which cumulation is permitted shall make out a statement on origin relying on the statement on origin provided by the supplier of those materials. In these cases, the statement on origin made out by the exporter shall, as the case may be, contain appropriate one of the indications as follows: “Türkiye ile kümülasyon”, “Bölgesel kümülasyon” / “Turkey cumulation”, “Regional cumulation” / “Cumul Turquie”, “Cumul regional”, “Acumulación regional” / “Acumulación Turquía”.

(10) The provisions of paragraphs three to seven shall also apply to the exports for the purpose of cumulation with the European Union, Switzerland and Norway in accordance with the rules of origin relating to the Generalized System of Preferences within the scope of Article 15 entitled “Cumulation with the European Union, Switzerland and Norway” of the Ministerial Decree no. 2014/7064.

(11) When cumulation with the European Union, Switzerland and Norway within the scope of Article 15 entitled “Cumulation with the European Union, Switzerland and Norway” of the Ministerial Decree no. 2014/7064 applies, the exporter of the goods manufactured using materials originating in the European Union, Switzerland and Norway shall make out a statement on origin relying on the proofs on origin issued by the supplier of those materials in accordance with the rules of origin relating to the Generalized System of Preferences. In these cases, the statement on origin shall, as the case may be, contain appropriate one of the indications as follows: “AB ile kümülasyon”, “İsviçre ile kümülasyon”, “Norveç ile kümülasyon” / “EU cumulation”, “Switzerland cumulation”, “Norway cumulation” / “‘Cumul UE”, “Cumul Suisse”, “Cumul Norvège” / “Acumulación Noruega”, “Acumulación Suiza”, “Acumulación la Unión Europea”.

(12) When the extended cumulation within the scope of Article 16 entitled “Extended cumulation” of the Ministerial Decree no. 2014/7064 applies, the exporter of the goods manufactured using materials originating in a country with which extended cumulation is permitted shall make out a statement on origin relying on the proof on origin issued by the supplier of those materials in accordance with the provisions of the preferential regime existing between Turkey and the country concerned. In these case, the statement on origin shall, as the case may be, contain appropriate one of the indications as follows: “[…] ile genişletilmiş kümülasyon” / “extended cumulation with country[ …]” / “cumul étendu avec le pays […]” / “Acumulación ampliada con el país […]”.

(13) A statement on origin shall be made out for each consignment.

(14) A statement on origin shall be valid for 12 months from the date on which it is made out.

(15) Upon request by the importer and in accordance with the conditions determined by the Ministry, a single statement on origin may be submitted to the customs authority at the time of import of the first consignment when the goods are presented unassembled or disassambled within the meaning of General Interpretative rule 2(a) of the Harmonized System and they are falling within Sections XVI or XVII or headings 7308 or 9406 of the Harmonized System and they are intended to be imported by instalments.

**Persons to make out statement on origin**

**ARTICLE 5-**(1) A statement on origin may be made out:

1. by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6000 Euro,
2. by a registered exporter established in the Beneficiary Countries which shall comply or ensure compliance with the requirements relating to Registered Exporter System set out in Section Three, for any consignment consisting of one or more packages containing originating products whose total value exceeds 6000 Euro,

established in the Beneficiary Countries providing administrative co-operation referred to in Article 4 entitled “General obligations of Beneficiary Countries” of the Ministerial Decree no. 2014/7064, amongst the eligible countries to benefit from the preferential regime within the scope of Turkey’s Generalized System of Preferences.

(2) Within subparagraph (b) of first paragraph a registered exporter may make out a statement on origin as of his/her registration date to the system.

(3) A statement on origin may also be made out;

a) by an exporter established in Turkey to make out a statement on origin for the purpose of sending the originating products to the European Union, Switzerland or Norway,

b) by an exporter established in the European Union, Switzerland or Norway to make out a statement on origin for the purpose of sending the originating products to Turkey.

**Replacement of statements on origin**

**ARTICLE 6-**(1) Where originating products are placed under the control of a customs office in Turkey, one or more replacement statements on origin may be made out on the basis of the initial statement on origin for the purposes of sending all or some of the products to the European Union, Switzerland or Norway.

(2) Re-consignor shall be registered to the Ministry for the purposes of making out replecement statements on origin for the originating products to be sent to the European Union, Switzerland or Norway where the total value of the products of the initial consignment to be split exceeds 6.000 Euro.

(3) Replacements statement on origin may only be made out if the initial statement on origin was made out in accordance with Articles 4 and 5 and Annex-1.

(4) a) Where a statement on origin is replaced, re-consignor of the goods shall indicate the following on the original statement on origin;

1) the particulars of the replacement statement or statements on origin,

2) his/her own name and address,

3) the consignee or consignees in the European Union, Switzerland or Norway.

b) The original statement on origin shall be marked as “Replaced”, “Remplacée” or “Sustituida” to indicate that the original statement on origin is replaced.

c) Re-consignor of the goods shall indicate the following on the replacement statement on origin;

1) all particulars of the re-consigned goods that are stated in the original statement on origin,

2) the date on which the original statement on origin was made out,

3) the particulars of the original statement on origin made out in accordance with Annez-1, including, the information on the implementation of the cumulation, if necessary,

4) his/her own name and address and registered exporter number if applicable,

5) the name and address of the consignee or consignees in the European Union, Switzerland or Norway,

6) the date and place of the replacement.

ç) The replacement statement on origin shall be marked as “Replacement statement”, “Attestation de remplacement” or “Comunicación de sustitución” to indicate that the statement made out is a replacement.

(5) A replacement statement on origin shall be valid for 12 months from the date making out the initial statement on origin.

(6) This article shall also apply to statements replacing replacement statements on origin.

(7) Where Article 19 entitled “Derogations” of the Ministerial Decree no. 2014/7064 applies, the replacement statement on origin may only be made out if such products are intended to export from the Beneficiary Country to Turkey as the final destination.

**Conditions to be observed by the importer**

**ARTICLE 7-**(1) An importer requesting to benefit from preferential treatment under the Ministerial Decree no. 2014/7064 shall make a reference to the statement on origin in the customs declaration for release for free circulation as the date of issue of the statement and his/her registered exporter number with the format “GGAAYYYY-Registered Exporter Number” (as GG: Day, AA: Month, YYYY: Year). The registered exporter number shall not need to be indicated where the total value of the consignment does not exceed 6.000 Euro.

(2) Where the declarant who has the right for submitting incomplete declaration has requested to benefit from the preferential regime in accordance with paragraph 1, without being possession of a statement on origin at the time of the acceptance of the customs declaration for release for free circulation, that customs declaration shall be considered as being simplified within the meaning of Article 71 of the Law no. 4458 and treated accordingly.

(3) Before submitting the declaration for release for free circulation, the declarant requesting to benefit from the preferential regime shall check in particular:

a) on the website concerned of the European Commission that the exporter is registered in the Registered Exporter System, where a statement on origin is made out for a consignment including the originating products of the total value exceeds 6.000 Euro,

b) that the statement on origin is made out in accordance with Annex-1.

in order to confirm that the goods concerned have the originating status within the scope of the Ministerial Decree no. 2014/7064 and to control whether the compliance with the provisions of this Decree is ensured.

**Non-commercial goods**

**ARTICLE 8-**(1) The goods sent as small packages from private persons to private persons or forming part of travellers’ personal luggage shall be considered as originating and be exempted from the obligation to make out a statement on origin provided that they are not imported by way of trade and they have been declared as meeting the conditions of the Decree and there is no doubt as to the veracity of this declaration.

(2) Imports shall not be considered as imports by way of trade if they are occasional and they consist solely of products for the personal use of the recipients or travellers or their families and it is evident from the nature and quantity of the products that no commercial purpose is in view.

(3) Total value of the products referred to in paragraph 2 shall not exceed 500 Euro for small packages and 1.200 Euro for the products forming part of traveller’s personal luggage.

**Discrepancies and formal errors, belated presentation**

**ARTICLE 9-**(1) The discovery of slight discrepancies between the particulars included in a statement on origin and those mentioned in the documents submitted to the customs authorities for the purpose of carrying out the formalities for importing the products shall not ipso facto render the document or the statement on origin null and void if it is duly established that the document does correspond to the products submitted to the customs.

(2) Obvious formal errors on a statement on origin shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statement.

(3) Statements on origin which are submitted to the customs authorities of the importing country after the 12-months period of validity mentioned in fourteenth paragraph of Article 4 may be accepted for the purpose of applying the preferential treatment, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authority may accept the statements on origin where the products have been presented to customs before the said final date.

**Importation by instalments**

**ARICLE 10-**(1) The procedure of importation by instalments carried out in accordance with fifteenth paragraph of Article 4 shall apply for a period determined by the customs authority.

**Circumstances that preferential regime not to be applied**

**MADDE 11-**(1) The preferential regime for the goods concerned shall not apply without requesting for submission of any additional evidence or for subsequent verification of statement on origin from the beneficiary country where;

a) the goods are not the same as those mentioned in the statement on origin,

b) the importer fails to submit a statement on origin for the products concerned where necessary,

c) the statement on origin is not made out in accordance with the specimen specified in Annex-1,

ç) the conditions of Article 21 entitled “Consignment of products” of the Ministerial Decree no. 2014/7064 are not met.

(2) The preferential regime for the goods concerned shall not apply following a request for subsequent verification by the Ministry within the meaning of provisions of Article 13 addressed to the competent authorities of the Beneficiary Country where;

a) it has been understood that the exporter was not entitled to make out the statement on origin,

b) it has been understood that the products concerned are not originating in the Beneficiary Country or the conditions of Article 20 entitled “ Principle of territoriality” of the Ministerial Decree no. 2014/7064 were not met,

c) there was reasonable doubt as to the validity of the statement on origin or the accuracy of the information provided by the importer regarding the true origin of the products when the request for subsequent verification was made and either no reply for the request has been received within the time period for subsequent verification permitted in accordance with Article 13 or a reply has been received not providing adequate answers to the questions raised in the request.

**SECTION THREE**

**Subsequent Verification of Statement on Origin**

**Obligations of Beneficiary Countries**

**ARTICLE 12-**(1) For the purpose of ensuring compliance with the rules concerning the originating status of goods, the competent authorities of the Beneficiary Country shall carry out verifications of the originating status of goods at the request of the Ministry or regular controls on exporters on their own initiative.

(2) The provisions of first paragraph shall also apply mutatis mutantis to requests sent to the authorities of Norway and Switzerland for the subsequent verification of replacement statements on origin made out on their territory, with a view to requesting these authorities to further liaise with the competent authorities in the Beneficiary Country.

(3) Extended cumulation may only be permitted under Article 17 entitled “Cumulation between Beneficiary Countries” of the Ministerial Decree no. 2014/7064, if a country with which Turkey has a preferential trade agreement in force has agreed to provide to the competent authorities of the Beneficiary Country with administrative cooperation in the same way as it would provide such support in accordance with the preferential trade agreement concerned.

(4) The controls on initiative referred to in the first paragraph shall be carried out at intervals determined on the basis of appropriate risk analysis criteria in order to ensure the continued compliance of exporters with their obligations within the scope of the Decree. For that purpose, the competent authorities of the Beneficiary Country shall require exporters to provide copies or a list of the statement on origin they have made out.

(5) The competent authorities of the Beneficiary Country shall have the right to call for any evidence and to carry out any inspection of the exporter’s accounts and, where appropriate, those of producers supplying him, including at the premises, or to carry out any other check considered appropriate.

**Subsequent verification of statement on origin**

**ARTICLE 13-**(1) The Ministry may request the subsequent verification of the statements and replacement statements on origin at random or when there is a reasonable doubt as to their authenticity, the originating status of the goods concerned or the fulfillment of other requirements within the scope of the Ministerial Decree no. 2014/7064.

(2) Where the subsequent verification is requested based on reasonable doubt for the validity of statements on origin or for the originating status of the products or for both, the reason of doubt shall be also indicated.

(3) A copy of the statements on origin or the replacements statement on origin and any document and information suggesting that these statements are incorrect may be forwarded to the competent authority of the Beneficiary Country in support of the request for subsequent verification.

(4) The competent authority of the Beneficiary Country shall be informed that the result for subsequent verification shall be communicated in 6 months starting from the date of the request. This deadline shall be 8 months for the subsequent verification of replacement statements on origin made out by Switzerland or Norway.

(5) Where the preferential treatment for the products concerned is decided to suspend in due of time, cash or letter of guarantee for the amount equal to the difference between the autonomous and preferential duty rates applicable for the goods covered by the document concerned shall be deposited and then the customs formalities of the goods shall be completed.

(6) If in cases of reasonable doubt there is no reply within the period specified in the fourth paragraph or if the reply does not contain sufficient information to determine the real origin of the products, a second communication shall be sent to the competent authorities of the Beneficiary Country. A further deadline of not more than 6 months shall be set by this communication. If the reply is not sent within 6 months from the date on which the second communication was sent, or if this reply does not allow the authenticity of the statement on origin or the real origin of the products to be determined, the preferential regime shall not apply.

(7) Where the result of verification provided for the first paragraph or available information indicates that the rules of origin stipulated in the Ministerial Decree no. 2014/7064 are being contravened, the Beneficiary Country shall on its own initiative or at the request of the Ministry carry out an appropriate inquiry with due urgency to identify and prevent such contraventions. For this purpose, the officials from the Ministry may participate in those inquiries.

**SECTION FOUR**

**Registered Exporter System**

**Making the registered exporter’s data available to the public**

**MADDE 14-** (1) The following registered exporter’s data shall be made available to the public via Registered Exporter System with the consent given by him/her by signing box No. 6 of the form set out in Annex-2 or Annex-3:

a) name/title of the registered exporter as specified in box No. 1 of the form set out in Annex-2 or Annex-3.

b) address which the registered exporter is registered, as specified in box No. 1 of the form set out in Annex-2 or Annex-3.

c) contact information as specified in box No.1 and 2 of the form set out in Annex-2 or Annex-3.

ç) descriptions of the goods which qualify for preferential treatment, including indicative list of Harmonized System chapters or headings, as specified in box No. 4 of the form set out in Annex-2 or Annex-3.

d) number defining the registered exporter as specified in box No. 1 of the form set out in Annex-2 or registered exporter’s tax number as specified in box No. 1 of the form set out in Annex-3.

e) information whether the registered exporter is a trader or producer as specified in box No. 3 of the form set out in Annex-2 or Annex-3.

(2) The refusal to sign box No. 6 of the form set out in Annex-2 or Annex-3 shall not constitute a ground for refusing to register the exporter.

(3) The following data regarding the exporter shall always be made available to the public in the Registered Exporter System;

a) the number of registered exporter,

b) the date of the registration of the registered exporter,

c) the date from which the registration is valid,

ç) the date of the revocation of the registration where applicable,

d) information whether the registration applies also to exports to Switzerland, Norway and Turkey,

e) the date of the last synchronisation between the REX system and the public website.

**General obligations for Beneficiary Countries**

**ARTICLE 15-**(1) In addition to general obligations specified in the first paragraph of Article 4 entitled “General obligations for Beneficiary Countries” of the Ministerial Decree no. 2014/7064, the Beneficiary Countries shall;

a) ensure or make it ensured to put in place the necessary administrative structures and systems, take precautions required for the management of these structures and systems, to put in place and to maintain the necessary cooperation between its competent authorities and the Ministry, in order to ensure the proper application of the Registered Exporter System.

b) oblige to apply the rules and procedures laid down in Article 4 entitled “General obligations for Beneficiary Countries”, Article 31 entitled “Delivery the specimens of stamps and addresses”, Article 32 entitled “Subsequent verification” and Article 33 entitled “Preservation of the documents” and to reply the requests by the Ministry in this regard for a period of 3 years from the date of its removal where a Beneficiary Country has been removed from the status of the Beneficiary Country under the Generalized System of Preferences of Turkey.

(2) The undertakings regarding the fulfillment of provisions referred to in sub-paragraph (a) of the first paragraph which shall be submitted by the Beneficiary Countries to the European Commission responsible instutition for the Registered Exporter System shall be considered as submitted also to Turkey.

**Preferential origin of processed products obtained from goods having preferential originating status**

**ARTICLE 16-**(1) Where the goods not in free circulation, having preferential originating status in the framework of a preferential arrangement between Turkey and third countries, are placed under the inward processing procedure, processed products obtained therefrom shall, when released for free circulation, be deemed to have the same preferential originating status as those goods.

(2) The provisions of first paragraph shall not apply where;

a) the working and processing also involve the goods not in free circulation other than those referred to in first paragraph, including goods having preferential originating status under a different preferential arrangement or

b) the processed products are obtained from equivalent goods referred to in Article 82 of the Law no. 4458 or

c) the customs authorities have authorized temporary re-export of the goods for further processing in accordance with Article 116 of the Law no. 4458.

(3) Where the provisions of first paragraph apply, a statement on origin made out for the goods placed under the inward processing procedure shall be deemed to be made out for the processed products.

Birinci fıkra hükümlerinin uygulandığı hallerde, dâhilde işleme rejimine tabi tutulan eşya için düzenlenen menşe beyanı, işlenmiş ürünler düzenlenmiş olarak kabul edilir.

**Obligations for the implementation of registered exporter**

**ARTICLE 17-** (1) The competent authorities of the Beneficiary Country and the Ministry shall upon receipt of the complete application form referred to in ANNEX-2 assign without delay the number of registered exporter to the exporter and enter into the Registered Exporter System the number of registered exporter and the other necessary registration data and the date from which the registration is valid in accordance with the fourth paragraph of Article 18. The Ministry shall upon receipt of the complete application form referred to in ANNEX-2 also assign without delay the number of registered exporter to the re-consignor of goods and enter into the Registered Exporter System the number of registered exporter and the other necessary registration data and the date from which the registration is valid in accordance with the fourth paragraph of Article 18, for those. Where the information provided in the application form is incomplete, the related person shall be informed thereof without delay.

(2) The competent authorities of the Beneficiary Country and the Ministry shall inform the exporter of the number of registered exporter assigned to that exporter and of the date from which the registration is valid, without delay.

(3) The competent authorities of the Beneficiary Country and the Ministry shall keep the data of registered exporters in the Registered Exporter System up-to-date. Those data shall be updated immediately where new data is lodged by the registered exporter in accordance with Article 12.

(4) The registered exporter shall be informed by the competent authorities of the Beneficiary Country or the Ministry where the data of registered exporters in the Registered Exporter System is updated.

**SECTION FIVE**

**Registered Exporter**

**Application to become a registered exporter**

**ARTICLE 18-**(1) The exporters established in a Beneficiary Country shall lodge an application with the competent authorities of the Beneficiary Country where they have their headquarters or where they are permanently established. The application to become a Registered Exporter shall be made by the form set out in ANNEX-2.

(2) Exporters or re-consignors of goods established in the customs territory of Turkey and applying to become a registered exporter shall lodge an application form set out in ANNEX-3 with the customs authorities which shall be assigned and announced by the Ministry.

(3) For the purposes of benefiting from preferential regime under the Generalized System of Preferences of the European Union, Switzerland, Norway and Turkey exporters shall only be required to be registered once in the Registered Exporter System. A registered exporter number shall be assigned to the exporter which has an application by the competent authorities of the Beneficiary Country to the extent that the European Union, Switzerland, Norway and Turkey have recognised the country where the registration has taken place as a beneficiary counry.

(4) The registration shall be valid as of the date on which the application made to the competent authorities of Beneficiary Country or the customs authorities assigned by the Ministry in accordance with first and second paragraphs is accepted.

(5) Where the exporter is represented for the purpose of carrying out export formalities and the representative of the exporter is also a registered exporter, this representative shall not use his own registered exporter number for the formalities within the scope of the Decree.

**Revocation of the status of registered exporter**

**ARTICLE 19-**(1) Registered exporters shall immediately inform the competent authorities of the Beneficiary Country or the Ministry of changes to the information which they have provided for the purposes of their registration.

(2) Registered exporter who no longer meets the conditions under the Ministerial Decree no. 2014/7064 or this Presidential Decree or no longer intend to export goods under the Generalised System of Preferences shall inform the competent authorities in the Beneficiary Country or the Ministry accordingly.

(3) The competent authorities in the Beneficiary Country or the Ministry shall revoke the registration if the registered exporter:

a) no longer exists.

b) no longer meets the conditions under the Ministerial Decree no. 2014/7064 or this Presidential Decree.

c) has informed the competent authorities in the Beneficiary Country or the Ministry that he/she no longer intends to export goods under the Generalized System of Preferences.

ç) intentionally or negligently makes out, or causes to be made out, a statement on origin which contains incorrect information and leads to wrongfully obtaining the benefit of preferential tariff.

(4) The competent authorities in the Beneficiary Country or the Ministry may revoke the registration of the registered exporter if the exporter fails to keep his/her data in the Registered Exporter System up-to-date.

(5) Revocation of registration of the registered exporter shall make the statements on origin made out after the date of revocation invalid, however, it shall have no effect on the validity of statements on origin made out before the exporter is informed of the revocation.

(6) The competent authorities in the Beneficiary Country or the Ministry shall inform the exporter about the revocation of registration of the registered exporter and of the date from which the revocation will take effect.

(7) The revocation of authorization for registered exporter shall be cancelled in case of an incorrect revocation. The exporter shall be entitled to use again the registered exporter number assigned to him/her at the time of the registration.

(8) Exporters whose registration have been revoked may make a new application to become a registered exporter in accordance with Article 18. For exporters whose registration have been revoked in accordance with sub-paragraph (ç) of third paragraph or fourth paragraph, the status of registered exporter may only be granted again if they prove to the competent authorities in the Beneficiary Country or the Ministry which had registered them that they have remedied the situation which led to the revocation of their registration.

(9) The data relating to a revoked registration shall be kept in the Registered Exporter System by the competent authorities in the Beneficiary Country or the Ministry, which introduced them into that system, for a maximum of 10 calendar years after the year in which the revocation took place and then be deleted.

**Revocation of the status of Beneficiary Country**

**ARTICLE 20**- (1) Registrations of the registered exporters in a Beneficiary Country shall be deleted if the status of Beneficiary Country is revoked for that country or the preferential regime granted to that country have been temporarily suspended.

**Obligations of exporters**

**ARTICLE 21-**(1) In addition to the ones specified in the Ministerial Decree no. 2014/7064, exporters and registered exporters shall;

a) maintain appropriate commercial accounting records concerning the production and supply of goods benefiting from the preferential regime,

b) keep available all evidence relating to the materials used in the manufacture,

c) keep all customs documentation relating to the materials used in the manufacture,

ç) keep for at least 3 years from the end of the calendar year in which the statement on origin was made out, or a longer period of time if required by their national law, records of the statements on origin they made out and their originating and non-originating materials, production and stock accounts.

(2) The records and statements referred to in the first paragraph may be kept in electronic format where it allows that the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed.

(3) The obligations provided for in the first paragraph shall also apply to suppliers who provide exporters with suppliers’ declaration certifying the originating status of the goods they supply.

(4) The re-consignors of goods, whether registered or not, who make out replacement statements on origin shall keep the initial statements on origin they replaced for a least 3 years from the end of the calendar year in which the replacement statement on origin was made out, or a longer period of time if required by their national law.

**SECTION SIX**

**Supplier’s Declaration**

**Use of supplier’s declaration**

**ARTICLE 22-** (1) Where aupplier provides the exporter or the trader with the information necessary to determine the originating status of goods for the purposes of the provisions relating to the preferential originating status governing preferential trade between Turkey and certain countries or territories, the supplier shall do so by means of supplier’s declaration. A separate supplier’s declaration shall be made out for each consignment, except in the cases provided for in Article 23.

(2) The supplier shall include the declaration on the commercialinvoice relating to that consignment, on a delivery note or on any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

(3) The supplier may provide the declaration at any time, even after the goods have been delivered.

**Long-term supplier’s declaration**

**ARTICLE 23-** (1) Where a supplier regularly supplies an exporter or trader with consignments of goods, and the originating status of the goods of all those consignments is expected to be the same, the supplier may provide a single long-term supplier’s declaration covering subsuquent consignments of those goods.

(2) A long-term supplier’s declaration for the consignments being delivered for a certain period of time shall be made out for a validity period of up to 12 months prior to the date and up to 6 months after the date on which the declaration was made out. The starting date of validity period and the end date of up to 24 months after the starting date shall be indicated on the declaration.

(3) The supplier shall inform the exporter or trader concerned immediately where the long-term supplier’s declaration is not valid in relation to some or all consignments of goods supplied and to be supplied.

**Making-out of supplier’s declarations**

**ARTICLE 24-** (1) For products having obtained preferential originating status, the supplier’s declaration shall be made out as laid down in ANNEX-4 and long-term supplier’s declaration shall be made out as laid down in ANNEX-5.

(2) For products which have undergone working or processing in Turkey without having obtained preferential originating status, the supplier’s declaration shall be made out as laid down in ANNEX-6 and long-term supplier’s declaration shall be made out as laid down in ANNEX-7.

(3) The supplier’s declaration shall bear a handwritten signature of the supplier. However, where both the supplier’s declaration and the invoice are drawn up by electronic means, these can be electronically authenticated or the supplier can give the exporter or trader a written undertaking accepting complete responsibility for every supplier’s declaration which idaentifiess himas if it had been signed with his handwritten signature.

**Issuing of information certificates INF 4**

**ARTICLE 25-** (1) The customs authorities may request the exporter or trader an Information Certificate INF 4 certifying the accuracy and authenticity of the supplier’s declaration.

(2) Upon request from the supplier, the Information Certificate INF 4 shall be issued by the customs authority of export concerned using the form of which a specimen is set out in ANNEX-8 in compliance with the procedure laid down therein. Any proving evidence and information may be requested by the authority. The supplier’s accounts may be inspected and other checks may be carried out if the authority considers them appropriate.

(3) The Information Certificate INF 4 shall be issued within 90 days of receipt of the supplier’s application, indicating whether the supplier’s declaration is accurate and authentic.

(4) The customs authority to which an application for the issue of an Information Certificate INF 4 has been made shall keep the application form for at least 3 years or for a longer period of time if required by the laws in force or the preferential trade arrangements concerned.

**Checking supplier’s declaration**

**ARTICLE 26-** (1) Where an exporter is unable to present an Information Certificate INF 4 within 120 days of the request of the customs authorities, the customs authority of export may ask this certificate the customs authority in which the supplier’s declaration has been made out to confirm the origin of the products concerned for the purposes of the provisions governing preferential trade between Turkey and certain countries. The customs authority of export shall send the customs authority in which the supplier’s declaration has been made out all available information and documents as well as the reasons for the enquiry. The customs authority in which the supplier’s declaration has been made out may request evidence form the supplier or carry out appropriate verifications of that declaration.

(2) The customs authority requesting the verification shall be informed of the results as soon as possible by means of an Information Certificate INF 4.

(3) Where there is no reply within 150 days of the date of the verification request or where the reply does not contain sufficient information to determine the origin of the products concerned, the customs authority of export shall declare invalid the proof of origin established on the basis of the supplier’s declaration.

**SECTION SEVEN**

**Final Provisions**

**Penalties**

**ARTICLE 27-** (1) Provisions of the Law no 4458, the Law on Fight against Smuggling no. 5607 of 21/3/2007 and Customs Regulation and the provisions of other related legislation in force shall apply to the acts contrary of this Decree.

**Miscellanous**

**ARTICLE 28-** (1) Any hesitation and disagreement which may arise in the implementation of the provisions in this Decree shall be communicated to the Ministry by the agents responsible for carrying out the formalities within this Decree, and shall be resolved by the Ministry.

(2) Relevant provisions of the Law no. 4458, the Ministerial Decree no. 2014/7064 and Customs Regulation shall apply to the matters not regulated in this Decree for the purposes of implementing the provisions of this Decree.

**Entry into force**

**ARTICLE 29-** (1) The date of entry into force of this Decree shall be announced by the Ministry by means of a Communiqué which shall be published in the Official Gazzette.

**Execution**

**ARTICLE 30-**(1) The Minister of Trade shall execute the provisions of this Decree.