

Foreword

This notice cancels and replaces Notice 812 (November 2011). Details of any changes can be found in paragraph 1.2 of this notice.

1. Introduction

1.1 What is this notice about?

This notice explains the rules which must be satisfied if goods are to qualify for tariff preferential tariff treatment under the Customs Union which the EU has concluded with Turkey for a wide range of industrial products, and under the reciprocal traditional preferential trade arrangements which the EU has concluded with Turkey for most agricultural and all coal and steel products.

The countries in the EU are:

Austria, Belgium, Bulgaria, Cyprus (does not include the northern part of Cyprus), the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, the Republic of Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the United Kingdom.

1.2 What's changed

This notice has been amended to include some minor textual amendments to the notice.

It gives advice on authorising an agent to complete A.TR Movement Certificates on behalf of the exporter.

It includes guidance on applying for an approval authorisation and amends the value limit for obtaining an invoice declaration.

It includes the Format of an Exporter Statement when the appropriate Export documents shown at 4.4 of this notice are not available.

Paragraph 3.8 "Can information on preference documents be kept confidential". This paragraph has been deleted as it no longer applies. The numbering to paragraphs 3.9 and 3.10 has been amended accordingly.

The address at the end of the notice "Do you have any comments or suggestions" has been updated.

Any changes to this notice after March 2012 may be accessed on our website at hmrc.gov.uk or by phoning the Helpline on Tel 0845 010 9000.

1.3 Who can tell me more about preference given abroad?

If you want to know about:

- which goods are eligible for preference
- preference rates of duty abroad, or
- quota limits

ask either your overseas customer or the Department for Business Innovation Skills: (BIS) (formerly the Business Enterprise Regulatory Reform (BERR)) 1 Victoria Street, London, SW1H 0ET, (phone 020 7215 5000).

1.4 Do you check my records?

Yes. The Customs authorities abroad may ask us to check preference documents up to three years from issue.

You must therefore:

- keep and produce (if required) all necessary supporting evidence, including supplier's declaration where appropriate, and
- keep any relevant commercial documentation for at least three years.

If you cannot prove your claim to preference, your customer may have to pay full duty rates and possibly a penalty as well. The customer may then look to you to recover these charges.

As well as these checks, we may make our own enquiries.

1.5 What is the law relating to preference arrangements?

The law on preference arrangements is contained in European (EC) Regulations which are law in the UK through the European Communities Act 1972.

Relevant provisions include:

- Decision 1/95 of the EC-Turkey Association Council -which established a Customs Union between the EC and Turkey for industrial products.

- Decision 1/2006 of the EC-Turkey Customs Co-operation Committee – which lays down the administrative and documentary requirements for the operation of the Customs Union.
- A list of extant regulations is shown in the HM Revenue & Customs (HMRC) Integrated Tariff of the United Kingdom - Volume 1 Part 7 Section 6.

This notice aims to guide you, but it is not law; it only explains what we understand the law to say.

Anyone making a false declaration in respect of the preferential origin of goods or failing to comply with other legal provisions may be liable to penalties.

In addition an incorrect declaration may mean an overseas customer having to pay the full rate of customs duty. The customer may then look to you to recover the charges.

1.6 What do I do if I disagree with a Customs decision?

If you do not agree with any decision issued to you there are three options available. Within 30 days of the date of the decision you can either:

Send new information or arguments to the decision maker, request a review of the decision by someone not involved in making the disputed decision. Your request must be in writing and should set out the reasons why you do not agree with the decision. Please write to:

Customs and International
Review and Appeals Team
7th Floor South West
Alexander House
21 Victoria Avenue
Essex
SS99 1AA

Or

Appeal direct to the Tribunal who are independent of HMRC.

If you opt to have your case reviewed you will still be able to appeal to the tribunal if you disagree with the outcome.

Further information relating to reviews and appeals is contained in leaflet HMRC1 which can be obtained from our website or by phoning the Helpline on 0845 900 0404.

2. Goods entitled to preferential treatment

2.1 Industrial products

These goods are covered by the Customs Union between the EU and Turkey and they can normally qualify for preference if they:

- (a) originate in, or
- (b) are in free circulation in either the Union or Turkey.

2.2 What goods are considered to be in free circulation?

The following are considered to be in free circulation:

- (a) Imports from outside the Community or Turkey on which:
 - all import formalities have been completed, and
 - any customs duties or equivalent charges have been paid and not repaid in whole or in part.
- (b) Goods manufactured in the Community and/or Turkey wholly or partly from materials or parts originating outside the Community or Turkey, provided that:
 - all import formalities for the materials or parts have been completed, and
 - any customs duties or equivalent charges have been paid and not repaid in whole or in part.

2.3 What goods are NOT eligible for preferential treatment?

IPR and End Use goods are not eligible for preference as these goods are not in free circulation with all the duties or other charges paid and therefore **DO NOT** qualify for preferential treatment.

2.4 Agricultural products

Most agricultural products are covered by the traditional preferential arrangements described in Notices 826, 827 and 828 and qualify for preference only if they originate in the Community or Turkey in accordance with specific rules of origin.

Paragraph 4 of this notice provides information about the proof of origin which must be produced to support a claim to preference.

2.5 Coal and Steel products

The coal and steel products (ores, slags, ash, mineral fuels, base metals and articles of base metal and articles of iron and steel) are covered by traditional preferential arrangements and qualify for preference only if they originate in the Community or Turkey in accordance with the preferential rules of origin contained in Notice 828: Tariff Preferences: Rules of Origin.

Paragraph 4.7 of this notice provides information about the proof of origin which must be produced in support of a claim to preference.

3. Imports

3.1 What form must I use to support my claim?

If you claim preference for Turkish imports an EUR1/EUR-MED Movement certificate or an invoice declaration (see paragraph 5.2) is required for most agricultural and all coal and steel products. An A.TR Movement certificate is required for all other industrial products. Proof of direct transport between Turkey and the EU is required in all cases.

The EUR1/EUR-MED or A.TR document must be:

- completed and signed by the exporter or agent
- stamped and signed by the Customs officer before exportation, and
- presented to the importer's customs within four months of the date of authentication by Customs.

3.2 What is direct transport

- Goods transported without passing through countries outside either the Community or Turkey, and
- goods transported through countries outside the Community or Turkey, or transhipped in those countries, provided they are not delivered for home use in the country of transit; they remain under customs control in the country of transit; and they do not undergo any operation there other than unloading, reloading or any operation designed to keep them in good condition.

3.3 How do I prove goods were directly transported?

As well as the Movement certificate or invoice declaration we require a single transport document covering the passage of the goods for Turkey. It may be one of the following:

For goods by sea

The bill of lading either from:

- Turkey to the UK, or
- another Community port, plus the Community transit documents from that port to the UK.

For goods by air

A through air waybill from Turkey to the UK or, if the goods have completed the journey by road or rail, an air waybill to a Community airport plus Community transit documents.

For goods by road

A copy of the International Carriage of Goods by Road – (CMR) document or a TIR carnet.

For goods by rail

A copy of the International Consignment Note (CIM).

3.4 How should I enter my imports to Customs?

Follow the normal requirements for entry of imported goods set out in the Tariff, Volume 1. The necessary supporting documents, including a valid preference document (and, if appropriate, the evidence of direct transport) must normally be presented with the entry. For goods covered by a tariff quota there are additional procedures which are set out in the Tariff, Volume 1, Part 8.

3.5 What if no satisfactory evidence is available?

If we have no reason to doubt that the goods are entitled to preference we will accept a provisional claim to preference and release the goods subject to you or your agent giving security for the full customs charges due if the claim is eventually rejected. You must produce valid documentary evidence to support the claim within four months from the date the entry is accepted.

If at the time you produce the evidence, the preference is no longer available (for example, because a tariff quota has been exhausted or a ceiling reached) you will have to pay the full duty.

3.6 What sort of security will you accept?

You can give security either:

- by a deposit sufficient to cover the full customs charges due if the claim fails
- by a guarantee (form C&E 250) endorsed by a bank or other financial institution approved by Customs for such purpose. If you wish to provide security in the form of a guarantee you should apply in writing to:
Guarantee Seat
HM Revenue & Customs
National Import Duty Adjustment Centre
Custom House
Furness Quay
Salford
M5 2XX
(Phone: 0161 261 5508)

Or

- if you wish to avoid having to provide security for the full rate of duty you can enter the goods to warehouse while you are waiting for the evidence to arrive.

Further details on warehousing can be found at Section 7 of Notice 826 Tariff preferences Imports.

3.7 Are preference documents checked?

Yes. All preference imports are liable to be checked before you take delivery of the goods.

A Turkish A.TR/EUR1/EUR-MED document might not always satisfy us that there is proper entitlement to preference. We would then ask the Turkish Customs to verify the document. In these cases, duty must be paid on deposit at the full rate.

We can also ask those authorities to check on goods which have already been released at the preferential rate.

Where any of these checks fail to show that the goods qualify you will have to pay duty at the full (non-preferential) rate.

Note: Community legislation allows for the collection of back duty for a period of up to three years after the goods have been imported. To insure against this possibility many importers include in their contracts a clause allowing them to recover duty from the supplier where checks reveal that the certificate was invalid.

In your own interest therefore you should check as far as possible that any preference document you present to us is valid and that the goods covered are properly entitled to preference.

Note: Anyone making a false declaration in respect of the preferential origin of goods or failing to comply with other legal provisions may be liable to penalties.

3.8 Do tariff quotas affect imports from Turkey?

Yes. Tariff quotas still apply on some commodity codes, mainly agricultural products.

3.9 Does postal traffic have different procedures?

Yes. Movement certificates are not used. Goods sent by post between the European Union and Turkey qualify for preference unless a yellow label (form C1130) indicating that the goods are not in free circulation in the EC-Turkey Customs Union is attached to the parcel or the accompanying documents. Any declaration required under postal regulations must still be made.

4. Exports

4.1 How do I complete the documents?

The law requires that the issue of the form A.TR Movement Certificate must be linked to an actual export procedure which demonstrates that the rules on free circulation (see paragraph 2.2) have been met. Before the documents are completed you must be sure the goods are eligible for a preferential rate of duty.

You may wish to authorise an agent to complete movement certificates on your behalf. Any such authorisation must be in writing on company headed paper. You should note that the exporter would still be held responsible for any irregularities. If you decide to use an agent, you will need to issue instructions on each occasion and specify clearly that the goods qualify for preference.

Completion of form A.TR is covered in Section 8. For completion of form EUR1/EUR-MED please refer to Notice 827 European Community Preferences: Export procedures.

4.2 What is direct transport?

The direct transport (consignment) rules are shown at 3.2 and 3.3 of this notice.

4.3 Customs Procedure Code (CPC)

Customs Procedure Code 10-00-001 must be declared on the export customs declaration for goods covered by Certificate A.TR.

4.4 What procedure must I follow?

Present the completed A.TR Movement Certificate to a Customs office of Export together with:

- a pre-lodged New Export System (NES) export declaration or plain paper C88 customs export declaration (both of which can be obtained from your agent/forwarder) showing that the goods are in free circulation and that they are not being exported from a Customs procedure in which all import formalities have not been completed and in which all customs duties or equivalent charges have not been paid or have been repaid in whole or in part, and
- supporting evidence such as an invoice or packing list
- if none of the above are available an Exporter's Statement may be used. A sample of this is shown at Section 13.

Please Note that A.TR Movement Certificates can only be stamped by:

- the Customs office at Salford which will only accept postal applications accompanied by the above documents. Its address is
The National Clearance Hub
Customs House
Furness Quay
Salford
Manchester
M50 3XN
Phone: 0161 261 7000

Or

- Local Chambers of Commerce or local Offices of the Chartered Institute of Shipbrokers who may authenticate the documents under the authority delegated by Customs. They will again need to see the documents referred to above.

Once satisfied the issuing office (or Chamber) will endorse the A.TR. You must then send the original document to your importer and keep a copy for your records.

Details of simplified procedures which dispense with the normal requirement for Forms A.TR to be presented for stamping are provided in Section 6.

4.5 Why is my declaration on the document important?

By signing and presenting a completed document, you are declaring that the goods are eligible for preference. So, as the exporter, you must be able, if asked, to prove that the goods covered by an A.TR or EUR1/EUR-MED are entitled to preference.

If a declaration is made to one of our officers which is found to be untrue in any material particular, we may impose a penalty.

4.6 Who is responsible for deciding whether preference is appropriate?

As the exporter you are responsible for deciding if the document is to be completed in any particular case. Whilst we may refuse to authenticate a document which appears to be incorrect, you must accept responsibility for the consequences of an incorrect document.

4.7 Can A.TR documents be used for Coal and steel products?

No. These goods are excluded from the 'free circulation' rule for preferential tariff treatment explained in paragraph 2.2, so A.TR documents must not be used. To qualify for preferential treatment the goods must originate in the EU or Turkey in accordance with normal preferential rules of origin. The Form EUR1/EUR-MED Movement Certificate or invoice declaration must be used to support a claim to preference.

Any exporter in the Community or Turkey can issue an invoice declaration (the format of which is shown in Section 9) where the value of the consignment is below £5,700. Exporters who have been approved by the customs authorities to do so can issue invoice declarations for consignments with a value in excess of that amount. If you are interested in becoming an 'approved' exporter you can download the 'Application for Approved Exporter Status' form C1454 from our website. When completed send to:

HMRC Authorisations and Returns Team
Peter Bennett House
Redvers Close
Lawnswood Business Park
Leeds
LS16 6RQ

4.8 Can A.TR certificates be used for agricultural products?

No. As with coal and steel products an EUR1/EUR-MED movement certificate or invoice declaration must be used for most agricultural products. Details are in Section 5.

4.9 Can preference certificates be issued retrospectively?

Goods may be exported to Turkey before a supporting Movement Certificate A.TR or EUR1/EUR-MED is presented for authentication. If so, the form should be sent to the Customs office at Salford or presented to the local Chambers of Commerce or institute of Chartered Shipbrokers for stamping where they will exceptionally consider issuing the document retrospectively, as long as the following are produced:

- a satisfactory written explanation of why the document was not presented before the goods were shipped, together with full details of:
 - the goods concerned, including their marks and numbers
 - how they were packed
 - the means of transport
 - the date on which they were exported
- the trader's copy of the pre-shipment document, for example, C88 copy 3, used in connection with the goods, quoting the export consignment identifier (ECI) where appropriate
- a properly completed Movement certificate marked 'ISSUED RETROSPECTIVELY' in the Remarks box, and
- any other information that the Customs officer may ask for.

An invoice Declaration can be issued retrospectively so long as it is presented in the importing country no longer than two years after the export of the products to which it relates.

4.10 Can a duplicate be issued?

Yes. You can be issued with a duplicate A.TR or EUR1/EUR-MED if the original has been lost, stolen or destroyed. You, as the exporter, or your agent should apply for the issue of a duplicate at the Customs office where the original was issued, and must provide the following:

- a satisfactory statement of why a duplicate is required, stating when and where the original movement certificate was issued
- supply copies of export documents in your possession

- a properly completed Movement certificate; marked 'DUPLICATE' and with the serial number and date of issue of the original certificate inserted in the Remarks box
- a written declaration that the goods are the same as those covered by the previous document, and
- an undertaking to surrender the original if it is ever recovered.

We will date the duplicate certificate with the date of issue of the original certificate and it will therefore be valid for the same period.

4.11 When can replacement movement certificates be issued?

(a) Goods consigned to Turkey

In some cases, an A.TR/EUR1/EUR-MED issued by another Community country's Customs authority may become invalid because of a change in consignment arrangements, for example, when part of EU consignment remains in the UK and the remainder is sent to Turkey. A replacement certificate can be requested by applying in writing to the customs office at Salford (address shown in paragraph 4.4 or the Local Chambers of Commerce or local office of the Institute of Chartered Shipbrokers and send/take:

- a completed certificate (see paragraph 4.1) marked in the Remarks box with the appropriate one of the following:

Replacement of A.TR/EUR1/EUR-MED No
dated..... issued in (stating the country
where the certificate to be replaced was issued)

Or

If the Remarks space of the certificate being replaced bears the word 'DUPLICATE' or its equivalent in one of the other official EEC languages, that is, 'DUPLIKAT', 'SWEITAUSFERTIGUNG', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', the statement 'Replacement of duplicate A.TR/EUR1/EUR-MED No..... dated.....issued in'
(stating the country where the duplicate movement certificate to be replaced was issued)

Or

If the Remarks space of the certificate being replaced bears the words 'ISSUED RETROSPECTIVELY' or the equivalent in one of the other official EC languages, that is, 'UDSTEDT EFTEROFLGENDE', 'NACHTRAGLICH ERTEILT', 'DELIVRE A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEDEVEN A POSTERIORI', the statement 'Replacement of retrospective A.TR/EUR1

No. dated.....

issued in! (stating the country where the retrospective certificate to be replaced was issued)

- the A.TR/EUR1/EUR-MED which is to be replaced, and
- a declaration that the goods are the same goods, or formed part of the consignment, for which the previous certificate was issued.

(b) Goods consigned from Turkey

If goods, which are eligible for a preferential rate of duty are imported into the UK from Turkey and are being sent on to other Community countries, we may issue a replacement certificate for full or part consignments subject to the conditions given below. The completed document (see paragraph 4.1) is to be accompanied by:

- if available, the certificate authenticated by Turkish Customs, or
- if not available, by details of the original shipment (import entry number and date, port of importation, name of importing vessel etc.), and
- a declaration by the exporter to the effect that the goods for which the replacement document is being requested are the same goods, or formed part of the consignment, for which the Turkish document was originally issued.

(c) Split or consolidated consignments

A replacement certificate may cover one, or a number of documents, of the same type. Instead, several documents of the same type may replace a single document. Any statement in the original document's Remarks box must be repeated in the Remarks box of the replacement document(s).

4.12 Where can I get movement certificates and yellow labels?

These can be obtained by contacting the Helpline. Please use the following form numbers when applying:

- EUR1 Form C1299
- EUR-MED Form C1300
- A.TR Form C1232
- Yellow label Form C1130.

5. Certain agricultural and marine products

5.1 Agricultural products

Decision 1/98 of the EC-Turkey Association Council 1998 consolidates in a single document the traditional preferential trade arrangements between the Community and Turkey for most agricultural products.

5.2 Product list/documentation

The products covered by Decision 1/98 fall within Customs Tariff, Chapters 1–24, 45 and 53. The origin rules for the products can be found in Notice 828 and a movement certificate EUR1 must be used as the proof of preferential origin. An Invoice Declaration may be used in lieu of a Movement certificate by approved exporters. The existence of an origin rule does not necessarily mean that a preferential rate of duty is available for the product concerned. You can access the TARIC website to check whether your goods are entitled to preference. If it shows 'Customs Union Duty (TR)' an A.TR should be used. If it shows 'Tariff preference (TR)' an EUR1/invoice Declaration should be used.

Any exporter in the EU or Turkey can use an invoice declaration (the proof of origin) if the value of any consignment is below £5,700. If you wish to use such declarations for consignments above £5,700, then you must apply to the HMRC Authorisation and Returns Team at the address shown at section 4 of this notice to become an approved exporter.

5.3 Rye imported from Turkey

Rye, under commodity code 1002 0000, can be imported at a reduced rate of duty if:

- it is produced in Turkey
- it is transported direct to the EU
- it is accompanied by an EUR1 certificate, and
- a special export tax has been paid in Turkey.

The duty will be reduced by the amount of the tax paid, up to a limit of 11.68 Euro per tonne. This will be indicated in the 'remarks' box of the EUR1 certificate in one of the official languages of the Community as follows:

- 'Special export tax in accordance with EEC Regulation 1180/77 discharged to amount of Euro', or
- 'Taxe speciale a l'exportation selon reglement (CEE) No 1180/77 acquittee pour un montante de Euro', or

- 'Besondere Ausfuhrabgabe gemass Verordnung (EWG) Nr 1180/77 in Hone von Euro entrichtet',or
- 'Tassa speciale per l'esportazione pagata, secondo regolamento (CEE) No 1180/77 per un importo di Euro', or
- 'Speciale effing bij uitvoer bedoeld in Verordening (EEC) Nr 1180/77 ten bedrage van Euro voldaan'.

6. Simplified procedures

6.1 What simplifications are available?

Exporters who frequently send goods to Turkey may apply for permission to become an approved exporter to:

- issue pre-endorsed A.TRs, (see paragraph 6.4)
- use an invoice declaration instead of a movement certificate EUR1/EUR-MED, (see paragraph 6.6).

This avoids the need to comply with normal authentication procedures at an office of departure for each consignment.

6.2 Which traders may use pre-authenticated A.TR certificates/invoice declarations?

We will consider an application for authorisation from a trader who:

- exports goods which qualify for an A.TR certificate/invoice declaration, and
- is able to maintain records sufficient to relate the pre-endorsed certificate to the goods dispatched.

6.3 How do I apply for authorisation?

If you are interested in applying for authorisation, you can download the '**Application for Approved Exporter Status**' form **C1454**.

If records of transactions are kept at more than one address, a separate application is to be made for each set of premises.

When completing the Movement Certificate A.TR make sure that 'Simplified Procedure' is inserted in box 8 of the certificate.

6.4 Supply of pre-endorsed forms

When Traders are approved an initial supply of blank pre-endorsed certificates will be supplied to each trader authorised to use these certificates. If you need further supplies of blank forms you need to order them from the Authorisation and Returns Team at Leeds.

6.5 EC Wide Approvals

UK exporters who frequently export goods direct from other Member States, but who wish to issue pre-authenticated A.TR's in the UK for the products concerned can apply to the HMRC Authorisation and Returns Team at the address shown at section 4 of this Notice for a new or extended authorisation to enable this to happen.

It should be noted that exporters already approved for 'UK exports' are not automatically able to use this facility. They must apply to have their existing approval extended.

UK Customs is obliged to refer any such applications to the relevant authorities in the Member States from which such exports would be made.

Once an authorisation is granted, a copy of the authorisation letter will be sent to the HMRC Preference Policy Team in Southend for their records.

There will be occasions when checks will be required of companies who are exporting goods direct from the UK, on behalf of commercial operators in other Member States, who have applied to their own Customs authorities to issue pre-authenticated A.TR's for the directly exported goods concerned.

6.6 Invoice declarations

An invoice declaration, (see Section 9) may be used instead of a movement certificate EUR1 by approved exporters. A separate approval would need to be made to use this facility, please refer to Notice 827 European Community Preferences: Export procedures. The approved exporter has to insert a statement of origin on the invoice delivery note or other commercial documents.

7. Pan European cumulation/Euro-Med cumulation

7.1 Pan European Cumulation

Under the Europe agreements between the EU and, Iceland, Norway and Switzerland (including Liechtenstein) most products originating in Turkey in accordance with preferential rules of origin can be considered as originating in the EU or one of those countries when they are incorporated into finished products for export under preference.

You can find out more about Pan-European diagonal cumulation in Section 2 of Notice 828.

7.2 Allocation of origin

Materials originating in Turkey can be considered as originating when incorporated into finished products exported under preference.

You should note that it is also possible to re-export such materials under preference to the partner countries listed in paragraph 7.1 without additional processing so long as the proof of origin (EUR1 or invoice declaration) clearly shows the goods as being of Turkish origin.

For example: Turkish fabric is imported into the EU under A.TR procedure but also covered by a Supplier's Declaration to prove preferential origin. If this fabric is then exported to Norway without further processing, the EUR1 issued must indicate Turkish origin.

7.3 What documents must I use?

If you are importing goods from Turkey for re-export under cover of a form EUR1 or invoice declaration (in either the same state or after further processing) to Iceland, Norway or Switzerland, you will need to obtain from your Turkish supplier a Suppliers Declaration or a long term suppliers declaration (the format of these declarations can be found in Section 11) confirming that the goods have originated in Turkey in accordance with preferential rules of origin. The same applies in reverse – if you are an exporter your customer in Turkey may ask you to provide a Suppliers Declaration for goods which will subsequently be exported under preference (in the same state or after further processing) to one of the partner countries noted above.

7.4 Pan Euro-Med Cumulation

This is the extension of the diagonal cumulation arrangements (described in Notice 828) that are currently available for the Pan-European countries (EU, Norway, Iceland, Switzerland (including Liechtenstein) and Turkey **to the** Faroe Islands and to its Mediterranean partners (Algeria, Morocco, Tunisia, Egypt, Jordan, Lebanon, Syria, West Bank/Gaza and Israel). It also allows agricultural products originating in Turkey (which were excluded from the Pan European cumulation system) to participate in the arrangement.

7.5 Free Trade Agreements (FTA's) and Variable Geometry

Full implementation of the system of Pan-Euro-Med cumulation is dependant on all countries within the Pan-Euro-Med zone having concluded Free Trade Agreements with each other which contain identical rules of origin.

Variable Geometry recognises that there is not a complete network of FTA's in place, and that in the meantime those countries who have concluded the necessary agreements with each other should be able to benefit from cumulation arrangements.

Under the variable geometry Pan-Euro-Med cumulation can only be applied if the countries of final manufacture and of final destination have concluded Free Trade Agreements with all of the countries in the zone which have participated in the acquisition of originating status – that is, with all of the countries which have supplied originating (in accordance with preferential rules of origin) materials, components or parts.

Materials originating in a country in the zone which has not yet concluded a Free Trade Agreement with the countries of final manufacture/final destination must be treated as non-originating.

A matrix has been published on our website showing which countries have concluded agreements with which other countries in the Pan-Euro-Med zone.

You will need to check the Matrix before you issue a Pan-Euro-Med proof of origin. If your product incorporates materials, components or parts originating in another country in the pan-Euro-Med zone, you must make sure the country that provided the materials etc has concluded the necessary Free Trade Agreement (FTA) with the country in the zone to which the goods are being exported. If the necessary agreement is not in place you cannot export the goods under the Pan-Euro Med cumulation arrangements or under cover of a EUR-MED proof of origin.

For further information on Pan-Euro-Med cumulation please refer to Section 4 of Notice 827.

7.6 What documents must I use?

EUR-MED Movement Certificates

An EUR-MED certificate – form C1300 has been produced as the basic proof of origin under the arrangements. It can be ordered from our Helpline on 0845 010 9000 in the normal way.

Invoice Declarations

There is also a EUR-MED Invoice Declaration for use with these cumulation provisions (see Section 9).

For further Information on Euro-Med Documentation please refer to Section 4 of Notice 827.

8. How to complete A.TR

Particulars to be entered in the various boxes.
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Box 1	Exporter Enter the full name and address of the person or company concerned.
Box 2	Transport Document Where appropriate; enter the number of the transport document (optional).
Box 3	Consignee You are recommended always to insert the name of the consignee, but this is optional.
Box 4	Countries Associated with the Agreement This box is pre printed.
Box 5	Country of Exportation Enter the name of the country of exportation.
Box 6	Country of Destination Enter the name of the country of destination.
Box 7	Transport details Enter the transport details (optional).
Box 8	Remarks Enter one of the following endorsements, where necessary, otherwise leave it blank. 'Duplicate' Insert this if you are applying for a duplicate movement certificate A.TR, for example, because the original is lost. You must explain your reason (see paragraph 4.10). 'Issued retrospectively' Insert these words if the goods left the country before application for a movement certificate A.TR is made.
Box 9	Item numbers Enter the number of the item in question in relation to the total number of articles on the certificate.
Box 10	Description of goods Enter the marks, numbers, quantity, kind of packages and the normal trade description of the goods. Mixed consignments For consignments of both qualifying and non-qualifying goods, describe only the qualifying goods. You may be unable to avoid showing non-qualifying goods on the invoices. If so, mark the invoice (for example, with an asterisk) to show which are non-qualifying goods. Then put an appropriate statement in box

	<p>10 immediately below the description of the goods, for example:</p> <p>Goods marked* on the invoice do not qualify for preference and are not covered by this ATR certificate.</p> <p>Unused space</p> <p>Draw a horizontal line under the only or final item in this box, and rule through the space with a 'Z-shaped' line.</p>
Box 11	<p>Gross weight</p> <p>Enter the gross mass of the goods described in the corresponding box 10, expressed in kilograms.</p>
Box 12	<p>Customs endorsement</p> <p>Leave this blank.</p>
Box 13	<p>Declaration by the exporter</p> <p>The signature must not be mechanically reproduced or made with a rubber stamp. By signing the form you declare that the goods qualify for the preference claimed under the provisions of the relevant preference agreement. Any declaration you give must be accurate. Anyone making a false declaration in respect of the preferential origin of goods or failing to comply with other legal provisions may be liable to penalties.</p> <p>Forwarding agents acting simply as forwarding agents are not exporters and must not sign this box unless prior authorisation has been given (see paragraph 4.1 and 4.5).</p>

9. Specimen invoice declarations

a) Specimen Invoice Declaration (Standard)

A specimen invoice declaration is shown below. You should refer to the notes below when completing this declaration.

The exporter of the products covered by this document, (Customs Authorisation No (1) declares that, except where otherwise clearly indicated, these products are of preferential origin (2)..... (Place and date) (3) (signature – this must be followed by the name of the signatory in clear script) (4)

You should include the information shown below. The numbers shown correspond to the numbers on the invoice declaration. Insert the details at the corresponding numbers on the invoice declaration.

Notes:

(1) This only needs to be filled in by Approved Exporters. When a declaration is made out by an exporter who is not approved, then the words in brackets should be omitted or the space left blank.

(2) Origin of products to be shown.

(3) This may be left blank if the information is already contained on the document.

(4) A declaration made out by an approved exporter need not be signed.

Note: When an invoice includes any non-originating goods, then these must be clearly indicated.

b) Specimen Invoice Declaration (EUR-MED)

The exporter of the products covered by this document, (Customs Authorisation No (1) declares that, except where otherwise clearly indicated, these products are of preferential origin (2). Cumulation applied with (name of country/countries) No Cumulation applied (3) (Place and Date) (4) (signature of the exporter. In addition the name of the person signing the Declaration has to be indicated in clear script) (5).

Important: The footnotes do not have to be reproduced on the invoice

Notes:

(1) When the Invoice Declaration is made out by an Approved Exporter, the authorisation number of the Approved Exporter must be entered in this space. When the Invoice Declaration is not made out by an Approved Exporter, the words in brackets should be omitted or the space left blank.

(2) Origin of products to be shown indicated.

(3) Complete/Delete where necessary

(4) These indications may be omitted if the information is contained in the document itself.

(5) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory

NB. You should be aware that when an invoice clearly includes any non-originating goods, then these must be clearly indicated.

10. 'Wholly obtained products'

The following agricultural products will be regarded as of Turkish origin:

(a) vegetable products harvested in Turkey

- (b) live animals born and raised in Turkey
- (c) products derived from live animals born and raised in Turkey
- (d) products of hunting and fishing carried on in Turkey
- (e) marine products taken from the sea by Turkish ships
- (f) products made on board Turkish factory ships exclusively from products referred to in subparagraph (e) above, and
- (g) goods obtained in Turkey by working or processing the products listed at (a) to (f), even if other products are used in their manufacture, on condition that products obtained outside Turkey or the Community are only used on an accessory basis in the manufacture.

Notes:

- the expression 'in Turkey' covers territorial waters
- the origin of power, fuel, plant, equipment and machinery used in the production of goods, and of packaging is to be disregarded when establishing Turkish origin in accordance with this section
- for the purpose of subparagraphs (e) and (f) above, the terms 'Turkish ships' and 'Turkish factory ships' apply only to ships:
 - which are registered in Turkey
 - which fly the Turkish flag
 - of which at least half are owned by Turkish nationals or by a company whose head office is situated in Turkey and whose manager or managers, chairman of the board of directors or of the supervisory board and the majority of the members of those boards are Turkish nationals and of which, in addition, as regards companies, whether or not with limited liability, at least half the capital belongs to Turkey, to bodies governed by public law, or to Turkish nationals
 - whose senior officers are all Turkish nationals; and
 - of which at least 75% of the crew is composed of Turkish nationals
- The products mentioned in subparagraph (e) include those taken outside Turkish waters.

11. Format of a supplier's declaration (including EUR-MED) for products having preferential origin status

Read the Notes at paragraph 11.2 before you sign this declaration. Make sure the Rules of Origin as set out in Notice 828 Tariff preferences: Rules of Origin for: are met.

11.1 Format for supplier's declaration

Declaration for goods having preferential origin status

I, the undersigned, declare that the goods listed on this document
(1) originate in.....(2) and satisfy the
 rules of origin governing preferential trade with(3). I
 declare that

* Cumulation applied with..... (name of the country/countries)

* No cumulation applied (4) (* Delete as
 appropriate)

I undertake to make available to the customs authorities any further supporting
 documents they require

..... (5)

..... (6)

..... (7)

11.2 Notes on supplier's declaration

Use the wording at paragraph 11.1 as the supplier's declaration for a single
 transaction covering originating goods and insert:

Note	Guidance
(1)	If only some of the goods listed on the document are concerned, they should be clearly indicated or marked and this marking entered in the declaration as follows: '.....listed on this document and markedoriginate in...'
(2)	'The Community', Turkey or a country, group of countries from which the goods originate.
(3)	Country, group of countries or territory concerned.

(4)	To be completed only where goods are being exported to a country in the Pan-Euro-Med zone.
(5)	Place and date.
(6)	Name of signatory in capital letters and position in the company.
(7)	Signature.

12 Format of a long term supplier's declaration (including EUR-MED) for products having preferential origin status

12.1 Format for long term declaration

Read the Notes in paragraph 12.2 before you sign this declaration. Make sure the rules of origin as set out in Notice 828 Tariff preferences: Rules of origin for: are met.

Long term declaration for goods having preferential origin status

I, the undersigned, declare that the goods described below:

..... (1)

..... (2)

.....

which are regularly supplied to(3) originate in..... (4) and satisfy the rules of origin governing preferential trade with(5) I declare that :

*Cumulation applied with.....(name of the country/countries) (6)

* No cumulation applied
 (* Delete as appropriate)

This declaration is valid for all further supplies of these products despatched From to(7). I undertake to inform immediately if this declaration is no longer valid I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

..... (8)

..... (9)

..... (10)

12.2 Notes on long term declaration

Use the wording at paragraph 12.1 as the long-term supplier's declaration covering originating goods and insert:

Notes	Guidance
(1)	Description of goods.
(2)	Commercial designation (model number, type, etc., as used on invoice).
(3)	Name of company being supplied.
(4)	The Community, country, group of countries or territory, from which the goods originate.
(5)	Country, group of countries or territory concerned.
(6)	To be completed only where goods are being exported to a country in the Pan-Euro-Med zone.
(7)	Date (Period of validity for declaration should not exceed 12 months).
(8)	Place and date.
(9)	Name of signatory in capital letters, position in company and name and address of company.
(10)	Signature.

13 Format of Exporter Statement

Exporter Statement where no export declaration is available - to be printed on company letterhead.

Please complete at * and submit with the referred A.TR and export invoice.

If you do not understand all of this you cannot sign it.

* Re: A.TR number.....

* Re Invoice number.....

I understand the use of an A.TR as specified in Customs Notice 812 and confirm that the A.TR and Invoice relate to qualifying goods in free circulation in the European Union.

* This movement is covered by Customs Procedure Code (CPC)

Number.....

The CPC is the information which appears in box 37 of the entry. Details of CPC's can be found in Appendix E1 of the Customs Tariff, Volume 3. If you do not have access to the Tariff, your freight forwarder should be able to provide you with this information.

*The goods in this movement are covered by Customs Tariff heading(s)

.....

I confirm that the goods are transported direct to Turkey. Direct transport is goods transported:

- without passing through countries outside either the European Union or Turkey, and
- through countries outside the European Union or Turkey, or transhipped in those countries, provided they:
 - are not delivered for home use in the country of transit
 - remain under customs control in the country of transit; and
 - do not undergo any operation there other than unloading, reloading or any operation designed to keep them in good condition.

* Name.....

* Signature.....

* Date.....

Your rights and obligations

Your Charter explains what you can expect from us and what we can expect from you. For more information go to [Your Charter](#).

Do you have any comments or suggestions?

If you have any comments or suggestions to make about this notice, please write to:

HM Revenue & Customs
Excise Customs Stamps and Money
Customs Duty Liability Team
10th Floor South East
Alexander House
Southend-on-Sea
Essex
SS99 1AA

Please note this address is not for general enquiries.

For your general enquiries please phone our Helpline 0845 010 9000.

Putting things right

If you are unhappy with our service, please contact the person or office you have been dealing with. They will try to put things right. If you are still unhappy, they will tell you how to complain.

If you want to know more about making a complaint go to hmrc.gov.uk and under quick links, select Complaints and appeals.

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to hmrc.gov.uk and look for Data Protection Act within the Search facility.