



SCREENING CHAPTER 29 CUSTOMS UNION

AGENDA ITEM 2: CUSTOMS RULES AND PROCEDURES, DUTY RELIEF

**Country Session: The Republic of TURKEY
13-14 March 2006**



GENERAL CUSTOMS RULES

- Customs Law No. 4458 (CL)
Official Gazette (OG) No. 23866, dated 04.11.1999
- Implementing Regulation of Customs Law (IRCL)
OG No. 23939, dated 20.01.2000 and amended on
31.05.2002



CUSTOMS TERRITORY (Art. 2)

- The Customs Territory of the Republic of Turkey shall comprise the territory of the Republic of Turkey
- The Customs Territory shall include the territorial waters, the inland maritime waters and the airspace of Turkey



CUSTOMS CLEARANCE (Entry 1/2)

Goods brought into the customs territory;

- under customs supervision (Art. 36)
- to be presented to customs (Art. 39)
- to be covered by summary declaration (Art. 42-44)
- to be unloaded solely with permission of customs authorises (Art. 45)
- assigned a customs approved treatment or use (Art. 46)
- temporarily stored (Art. 47-50)



CUSTOMS CLEARANCE (Entry 2/2)

Release for free circulation of the goods that come to the customs territory of Turkey entails;

- application of commercial policy measures
- completion of the other formalities on the importation of goods
- charging of any duties legally due

Continued customs supervision in certain cases (suspensive procedures, end-use) (Art. 77)



CUSTOMS CLEARANCE (Exit) (Art. 151)

- customs declaration at the authorised customs administration
- supervision of exit



CUSTOMS-APPROVED TREATMENT OR USE

**Customs
Procedures**

Other Types

- Free Zones**
- Re-export**
- Destruction**
- Abandonment
to the exchequer**



CUSTOMS PROCEDURES (Art. 3)

☒ Release for free circulation

☒ Transit

☒ Customs procedures with economic impact

☒ Export

☒ Customs warehouse

☒ Inward processing

☒ Processing under customs control

☒ Temporary importation

☒ Outward processing



DECLARANT

'Declarant' means the person making the customs declaration in his own name or the person in whose name a customs declaration is made (Art. 3/17).

Any person may appoint a representative in his dealings with the customs authorities to perform the acts and formalities laid down by customs rules.



RIGHT OF REPRESENTATION (Art. 5)

Representation may be;

- **DIRECT:** the representative shall act in the name of and on behalf of another person
- **INDIRECT:** the representative shall act in his own name but on behalf of another person



DECISION (Art. 6-7)

- request for a decision relating to the application of customs rules
- deadline for taking decision
- notification of decision
- grounds for negative decision
- right of appeal
- annulment of decision
- revocation of decision



INFORMATION (Art. 8-9)

- written application
- to be based on actual customs proceeding
- information delivered without any charge
- binding tariff information
- binding origin information



CUSTOMS DECLARATION (Art. 59)

can be made;

- in writing
- using a data-processing technique
- orally
- by means of any other act



SINGLE ADMINISTRATIVE DOCUMENT (SAD)

- introduced in 1996
- composed of a set of four or eight copies
- detailed rules of use in Annex 20 of IRCL



AMENDMENT OF THE DECLARATION (Art. 63)

- after registration, at request, it is permitted by customs administrations to amend one or more of the particulars of the declaration such as the goods' weight, quantity, amount and value except the description, nature, brand and numbers
- no amendment shall be permitted after the customs administrations have:
 - informed the declarant that they intend to examine the goods
 - established that the particulars in question are incorrect
 - without prejudice to Article 73, released the goods



VERIFICATION OF DECLARATIONS (Art. 65, 73)

Before release;

- examination of the documents, or
- examination of the goods and taking samples for analyses or detailed examination

After release; examination under simplified procedure is possible for the goods which belong to the Customs-Approved Persons classified as A and B



SIMPLIFIED PROCEDURE (Art. 71) (1/2)

- omitting certain documents that have to be accompanied and certain information that has to be recorded (**incomplete declaration**)
- lodging a commercial or administrative document instead of the SAD (**simplified declaration**)
- entering to the related customs procedure by means of the entry in the records



SIMPLIFIED PROCEDURE (2/2)

Customs Approved Person

- Class A
- Class B
- Class C



DUTY RELIEF

- returned goods (Art. 168-170)
- products of sea-fishing and other products taken from the sea (Art. 171)
- provisions on fuel oil and food (Art. 176)



CUSTOMS DEBT (Art.181-194) (1/3)

A customs debt for the goods liable to import duties shall be incurred through;

- release for free circulation
- placing under the temporary importation procedure with partial relief from import duties
- the unlawful movement into the customs territory of Turkey, unlawful introduction into another part of the customs territory of Turkey of such goods located in a free zone



CUSTOMS DEBT (2/3)

- the unlawful removal from customs supervision
- non-fulfilment of one of the obligations arising from their temporary storage or from the use of the customs procedure under which they are placed
- consumption or use, in a free zone under conditions other than those laid down by Customs Law



CUSTOMS DEBT (3/3)

Customs debt shall be extinguished by;

- payment
- remission
- invalidation of declaration
- confiscation, destruction or abandonment



ASSESSMENT, NOTIFICATION AND PAYMENT OF CUSTOMS DUTIES (Art. 195-201)

- assessment => BİLGE (Computerized Customs Activity)
- notification to the debtor fulfilled by taking signature on the declaration or any equivalent document
- customs duties demonstrated that it has not been received or has been received deficient shall be notified within 3 years after the occurrence of the customs duties and can be paid after the deliverance of notification within 10 days



SECURITY (Art. 202-207)

Customs legislation may stipulate that security is to be provided in order to ensure payment of a customs debt on particular conditions;

- the conditions whereby no security will be demanded and partial security will be applied
- comprehensive security
- flat-rate security
- securities to be accepted and their assessment
- interest



REPAYMENT AND REMISSION OF DUTIES (Art. 210-217) (1/2)

- 'repayment' means the total or partial refund of customs debt which have been paid
- 'remission' means a decision to waive all or part of the amount of a customs debt which has not been paid



REPAYMENT AND REMISSION OF DUTIES (Art. 210-217) (2/2)

- customs duties that are not legally owed
- customs duties assessed unlawfully
- invalidation of the customs declaration
- goods which are defective or do not comply with the terms of the contract
- provisions of international agreements to which Turkey is a party



APPEALS (Art. 242)

- application for correction of customs duties within 15 days
- appeal within 7 days to the relevant Regional Directorate of Customs (RDC) against the decisions on the request for correction, administrative decisions, customs duties and penalties
- appeal within 15 days to the Undersecretariat for Customs (UC) where the first decision has been taken in RDC
- decision on appeals received by the UC within 45 days
- appeal to the competent administrative court against the decisions rendered by RDC and UC
- no suspension of decision which is subject to appeal



EU FUNDED PROJECTS



TWINNING – 2003 (1/5)

Project Objective

- strengthening the administrative and legislative capacity of the Turkish Customs Administration (TCA)
- partnership with the German Customs for 18 months



TWINNING (2/5)

- review of existing customs legislation
- support customs staff in drafting customs legislation and/or amending secondary legislation aligned to the acquis
- conducting internal training seminars covering customs legislative and procedural matters and other appropriate legal matters for the benefit of the staff and management



TWINNING (3/5)

- support TCA through workshops and seminars to conduct a “gaps and needs analysis” in line with 13 EU Customs Blueprints and to prioritise the requirements
- support TCA through workshops and seminars to prepare a Business Change Management Plan (BCMP) of activities, which addresses the specified needs
- support TCA to prepare a Business Strategy and National Action Plan for the Adoption of the Acquis, which is linked to the BCMP of activities



TWINNING (4/5)

- assist TCA to implement the BCMP plan of activities
- conduct internal training seminars on the implementation practices in the Member States
- advice and support for organizational restructuring
- advice and support for human resources management
- improvement of legislative, administrative, technical and human resources work experience of the staff



TWINNING (5/5)

Activities Finalised

- review of the current national customs legislation
- gaps and needs analysis of the existing national legislation and secondary legislation
- support in drafting customs legislation and drafting / amending secondary legislation



POST CONTROL PROJECT-2006 (1/3) TWINNING

Overall Objective

Taking into account the results of the ongoing Twinning TR03/FI/05

“Establishment of Post Clearance Control System in the Customs Administration in compliance with the EU implementation”



POST CONTROL PROJECT-2006 (2/3) TWINNING

Project Purpose

To define a legal framework and to establish necessary structures in order to operate an efficient post clearance control system in Turkish Customs Administration



POST CONTROL PROJECT-2006 (3/3) TWINNING

Activities

- to assess the existing auditing structure of Turkish customs
- to establish a post clearance control unit
- to draft the legal framework relating to the post clearance control unit and functioning of the system
- to determine the personnel requirements of the unit
- to assess the current risk analysis activities of Turkish Customs, and establish a risk analysis approach for post clearance control
- to carry out necessary IT arrangements in order to conduct new risk analysis activities



THANK YOU