

## Instructions on Completing the A.TR Form

<u>Box Number</u>	<u>Description</u>	<u>Information Required</u>	<u>Comments</u>
1	Exporter (Name, Full address, Country)	The name and address of the company exporting the goods.	<p>An A.TR movement certificate is not a proof of origin - it is proof that the goods are in free circulation in the Customs Union..</p> <p>When presented at import into the EU from Türkiye it allows for 'nil' customs duties to be claimed.</p> <p>If the goods were not in free circulation, then the A.TR cannot be issued, and duties will be owed upon import into Türkiye.</p>
2	Transport Document	Where appropriate, enter the number of the transport document (optional) and the date.	While it is not compulsory, it is recommended to insert the number of the transport document.
3	Consignee	Name, full address, country.	While it is not compulsory, it is recommended to insert the name of the consignee.
4	Countries associated with the Agreement.	This box is pre-populated.	
5	Country of Exportation	Enter the name of the country of export.	Indicate the specific EU country, do not write EU.
6	Country of Destination	Enter the name of country of destination	Enter Türkiye.
7	Transport Details	Enter the transport details (optional)	
8	Remarks	Enter one of the following endorsements where necessary, otherwise, leave it blank.	<p><b>Duplicate</b> - insert this if you are applying for a duplicate A.TR movement certificate in cases of theft, loss, or destruction of an A.TR movement certificate only – you must explain the reason.</p> <p>The duplicate must bear the serial number of the original A.TR movement certificate and the date of issue of the original A.TR movement certificate as it will take effect from that time.</p>

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			<p><b>Issued retrospectively</b> - insert these words if the goods have left the country before the application for an A.TR movement certificate is made and also “that no movement certificate for these goods has previously been issued”.</p> <p>You must also indicate the place and date of export of the products to which the A.TR movement certificate relates and state the reasons for your request.</p>
<b>9</b>	Item Numbers	Enter the number of the item in question in relation to the total number of articles on the certificate.	If you are shipping several different types of products, Box 9 acts as an index to keep the declaration organised.
<b>10</b>	Description of Goods	Enter the marks, numbers, quantity, kind of packages and the normal trade description of the goods.	<p>Full commercial description of the goods is required, plus details of packages and transport details. However, if there is a full description on the invoice, a more general description on the A.TR is satisfactory.</p> <p>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 10 immediately below the description of the goods, for example: Goods marked* on the invoice do not qualify for preference and are not covered by this A.TR certificate.</p> <p>Unused space: Draw a horizontal line under the only or final item in this box, and rule through the unused space with a ‘Z-shaped’ line.</p>
<b>11</b>	Gross Weight	Enter the gross mass of the goods described in the corresponding box	Indicate the quantity of the product.

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		10, expressed in kilograms or other measure.	
<b>12</b>	Customs Endorsement	Leave Blank	<p>This is to be completed by the Customs Officer of the exporting country.</p> <p>The Customs Officer should complete this box in full and ensure that the MRN of the export customs declaration and their name are provided and are clearly legible.</p>
<b>13</b>	Declaration by the Exporter	Complete the place and date and signature and name of the exporter.	<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.</p> <p>Any declaration you give must be accurate. Anyone making a false declaration in respect of the free circulation status 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. Any agent so authorised should produce the letter of authority on demand.</p> <p>N.B. Any amendment/corrections must be completed and signed by the declarant in Box 12 and endorsed by Customs.</p>

**Note: Please be advised that Box 12 is strictly reserved for the use of the Customs Officer authenticating the A.TR Movement Certificate.**

**Boxes 14 and 15 are only to be completed by the Customs Authorities in the case of post verification checks.**

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### **Page 2 of the A.TR Movement Certificate:**

#### **Goods for which an A.TR Movement Certificate may be endorsed:**

An A.TR Movement Certificate may be endorsed only for goods which, in the exporting state, fall into one of the following categories:

- imports from outside the EU or Türkiye 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.
- goods manufactured in the EU and/or Türkiye wholly or partly from materials or parts originating outside the EU or Türkiye, 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.

Before stamping the A.TR Movement Certificate, the Customs Officer must satisfy themselves of the free circulation status of the goods referred to therein. To this end, they may seek any documentation necessary e.g. sales invoices, import declarations for imported raw materials showing that all customs duties have been paid, Bills of Discharge, etc.

Goods that are not eligible for preferential treatment under Customs Union include:

#### **(a) End-use control**

Goods released under the end-use system cannot qualify for preference if they are exported to Türkiye without having first been used as required by that system.

#### **(b) Export of inward processing relief (IPR) goods**

IPR goods exported to Türkiye are not eligible for preference, as they are not in free circulation in the EU. A.TR forms are therefore not to be completed and used with these goods.

#### **(c) EU/Turkish agricultural and marine products**

Certain EU/Turkish agricultural and marine products only qualify for preference if they originate in EU/Türkiye. As both a preferential origin regime (utilising an EUR.1) and a Customs Union (utilising the A.TR) are in place in the case of Türkiye, the Customs Officer should first establish which scheme and therefore which Movement Certificate applies. This can be done by searching the relevant commodity code and country of origin Türkiye on TARIC. For preferences based on origin, the relevant duty rate will be described as a tariff preference; for preferences based on the Customs Union, it will be described as a customs union duty.

#### **Scope of the use of an A.TR Movement Certificate**

Before requesting the endorsement of the A.TR Movement Certificate by the customs authorities of the exporting State, the exporter must satisfy themselves that the goods will be transported directly to the importing State. If, however, a consignment remains in temporary warehousing, the consignment must always be under customs surveillance and evidence of such must be provided to the customs authorities of the importing country by producing:

- (a) a single transport document covering the passage of the goods from the exporting country through the country of transit or
- (b) a certificate of non-manipulation issued by the customs authorities of the country of transit or
- (c) any substantiating documentation

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### **Rules for Completing the A.TR Movement Certificate**

Please note the following:

- (1) The A.TR Movement Certificate must be completed in one of the languages in which the Agreement is drawn up and shall comply with the internal laws of the exporting state.
- (2) The A.TR Movement Certificate must be typed or handwritten (in ink and block letters). Any alterations must be initialled by the person who completed the certificate and endorsed by the customs authorities.
- (3) Each item listed in the A.TR Movement Certificate must be preceded by an item number, and a horizontal line must be drawn immediately after the last entry where unused space must be struck through to make late entries impossible.
- (4) Goods must be described in detail to be identifiable.
- (5) The exporter may enter the transport document in Box 2, and this too should display the number of the A.TR Movement Certificate.

### **Effect of the A.TR Movement Certificate**

The A.TR Movement Certificate when properly issued:

- (1) eliminates customs duties and quantitative restrictions for the importing State, and
- (2) they too can request supplementary documentation such as transport documents under cover of which the goods were dispatched.

### **Time limit for submission of the A.TR Movement Certificate**

The A.TR Movement Certificate must be produced at the customs office of the importing State where the goods are prescribed, within a period of four months from the date of endorsement.

#### **Pages 3 and 4 of the A.TR Movement Certificate:**

Comprise of the application form, which is to be retained on file in the Export Station in case post verification checks are required on the authenticity and accuracy of the goods.

#### **Page 3 :**

Duplicate of Page 1.

#### **Page 4 :**

The exporter must complete this page in full, giving a full account of how their goods qualify for the issue of the A.TR Movement Certificate (i.e., how they qualify as being in free circulation status in the Customs territory of the EU.).

Any supporting documents provided to the Customs Officer to justify the issuance of the certificate need to be referenced here also. The Export Station is advised to retain copies of all supporting documents on file along with the A.TR application form, in case of verification checks at a later date.