

CUSTOMS INFORMATION PAPER (09) 25

EXPORTS TO TURKEY: A.TR'S AND DRAWBACK RESTRICTIONS UNDER IPR

Who should read:	<u>All involved with exporting goods to Turkey under Customs Union (A.TR) arrangements</u>
What is it about:	The use of either A.TR movement certificates or drawback under IPR, but not both
When effective:	Immediately
Extant until/ Expires	Until further notice

1. Background / Introduction

The A.TR Movement Certificate must only be completed for exports to Turkey of 'industrial' products (mainly Chapters 25 – 97), which originate in the EC or are in free circulation in the Community. Goods **where duty is suspended or subject to a repayment claim**, for example under Inward Processing Relief (IPR) are NOT in free circulation.

Inward Processing Relief (IPR) Drawback is a trade facilitation procedure which allows the authorised trader to reclaim the duty paid at import following processing and export of the goods. The procedure has a number of conditions, one of which is that you cannot claim a repayment of customs duty if the goods will be exported under cover of proof of preferential origin (a preference certificate/invoice declaration). **This includes ATR Movement Certificates which only apply to goods in free circulation in the EU.**

Our published guidance, Notice 221 (9.18 & 20.1) and IPR Book of Guidance includes references to the conditions relating to the procedure.

The IPR drawback repayment claim (C&E813) includes a declaration for traders to sign where there is a statement that no preference certificates have been issued for the goods.

Notice 812 provides further information about exporting to or importing from Turkey under the Customs Union and traditional preferential trade arrangements.

2. Further Information

Further information can be found on our website at www.hmrc.gov.uk

5. Contact

For queries on this custom information paper please contact

EU-Turkey Customs Union

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IPR

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Queries on other subjects should be addressed to the National Advice Centre as detailed below.

Issued on the **27 March 2009** by the JCCC Secretary, HM Revenue and Customs, Customs & International Directorate. E Mail @ [JCCC Secretariat](mailto:JCCC_Secretariat)

If you have a question about the content of this paper please use the details provided in the 'Contacts' section. For general HMRC queries speak to the National Advice Service on 0845 010 9000 or follow this crumb trail which details how to contact us by phone, e-mail or post: HMRC home (www.hmrc.gov.uk) >Contact Us

For comprehensive guidance on international trade regulations, as well as advice on market information and business growth visit www.businesslink.gov.uk/internationaltrade.