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Rules of origin and preferential trade

Preferential and non-preferential origin, the Customs Union versus FTAs, which document you need and when, origin criteria and cumulation, where Türkiye stands under the revised pan-Euro-Mediterranean rules in 2026, supplier's declarations, approved exporters and verification

Author: Özgür Konakcı · Level: Intermediate · Version: 17 November 2026

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SHORT ANSWER

Origin is the economic nationality of goods; on import it determines the duty and any trade measures. Non-preferential origin is shown by a certificate of origin approved by the chambers and gives no duty reduction. Preferential origin is needed for an agreement's reduced duty and is proved with an EUR.1 or an origin declaration. Industrial and processed agricultural products go to the EU under the Customs Union with an A.TR, which is a free circulation document, not a proof of origin. Agricultural and ECSC products need an EUR.1 even for the EU. The Ministry of Trade's page lists 24 FTA parties (16 November 2026). In the pan-Euro-Mediterranean system the revised rules took effect on 1 January 2025, and parallel use of the old and new rules ended on 31 December 2025. As of 20 May 2026, 15 of Türkiye's 16 arrangements had moved to the revised rules; Tunisia remained on the old rules.

A short note first

This page is for information only and is not legal advice. Rules of origin vary by product and by agreement, and the pan-Euro-Mediterranean rules were still being updated in 2026. For a real shipment, rely on the Ministry of Trade's announcements and on your customs broker's advice.

What is origin? Preferential and non-preferential origin

Origin is the "economic nationality" of goods: it tells you in which country the goods were obtained, or in which country they were worked enough to become what they are now. Türkiye's Ministry of Trade treats origin as decisive for three things: the customs duty charged on import, trade policy measures such as surveillance, safeguards and anti-dumping, and trade statistics.

In practice there are two separate concepts of origin. Mixing them up leads to the wrong document, or to a lost preference you were entitled to.

- **Non-preferential origin.** This is the general rule that applies to everyone. In Türkiye it is set out in Articles 17–21 of the Customs Law (No. 4458). Goods wholly obtained in one country originate there (Art. 18). Goods produced in more than one country take the origin of the country where the last substantial, economically justified working or processing took place (Art. 19). Operations whose main purpose is to get around measures applied to certain countries do not confer origin (Art. 20). Non-preferential origin is shown by a **certificate of origin**, which gives no duty reduction.
- **Preferential origin.** This is the origin you need to claim the reduced or zero duty of a trade agreement or a unilateral preference scheme. Article 22 of the Law leaves these rules to the agreements and decisions concerned. In other words, what makes a product "Turkish" for preference purposes is written in the origin protocol of the agreement with the destination country. Preferential origin is proved by an **EUR.1**, an **origin declaration** (formerly the invoice declaration) or another proof the agreement provides for.

The same product can be Turkish under the non-preferential rule and non-originating under a preferential rule. If you assemble imported parts in Türkiye and export the result, the processing may be enough for non-preferential origin but still fall short of the FTA's list rule. So "if I can get a certificate of origin, I can get an EUR.1 too" is not a safe assumption.

This page explains the logic of the rules of origin and which document you need, and when, if you trade from Türkiye. Short definitions of the documents are in HS codes and customs procedures: Origin and movement documents; declarations, examinations and penalties are covered in Customs clearance step by step.

Customs union, FTAs and unilateral preferences: what is the difference?

Türkiye's preferential trade rests on three different structures. Which one applies also determines the document you need.

- **The Customs Union (with the EU).** It is based on Association Council Decision No. 1/95 and covers industrial products and processed agricultural products. Türkiye applies the EU's Common Customs Tariff to third countries. The Customs Union is not an origin system but a **free circulation** system: goods in free circulation in Türkiye or the EU move duty-free with an A.TR, whatever their origin.
- **Free trade agreements (FTAs).** Each party keeps its own customs tariff, and the preference is granted only to goods that meet the agreement's rules of origin, that is, goods of *preferential origin*. The two areas outside the Customs Union with the EU also work on FTA logic: coal and steel (ECSC) products, under the agreement signed on 25 July 1996 and in force since 1 August 1996, and basic agricultural products, under Association Council Decision No. 1/98, applied since 1 January 1998.
- **Unilateral preferences.** These are reductions a country grants to developing countries without asking for anything in return; the best known is the Generalised System of Preferences (GSP). Türkiye runs its own GSP. Under this kind of scheme origin used to be proved with a Form A; today it is mostly proved by a statement on origin made by a registered exporter.

Türkiye's FTAs. The Ministry of Trade's page on FTAs in force (read on 16 November 2026) says FTAs are in force "with 25 countries" and names 24 parties; EFTA is a single agreement covering four countries. The parties listed are: EFTA, North Macedonia, Bosnia and Herzegovina, Palestine, Tunisia, Morocco, Egypt, Albania, Georgia, Montenegro, Serbia, Chile, Mauritius, South Korea, Malaysia, Moldova, the Faroe Islands, Singapore, Kosovo,

Venezuela, the United Kingdom, the United Arab Emirates, Qatar and Ukraine. According to the same page, the FTAs with Lebanon and Sudan will enter into force once domestic approval is complete, as will the protocols expanding the FTA with Georgia. The list changes, so check the Ministry's current page before you export.

Fourteen of these 24 agreements, together with the EU agricultural and ECSC arrangements, are linked to the pan-Euro-Mediterranean origin system (see below). For the others (the United Kingdom, the UAE, South Korea, Qatar, Malaysia, Mauritius, Singapore, Chile, Ukraine and Venezuela), the rules of origin and the proofs are set out in each agreement's own protocol. For example, for preferential exports to the United Kingdom the origin declaration is made on the invoice or another commercial document; details are in Destination country import requirements.

Which document, when: A.TR, EUR.1, origin declaration, certificate of origin

The table below sums up the most common cases for exports from Türkiye. The choice of document depends on the destination country *and* on the type of goods; two lines going to the same buyer may need different documents.

Case	Regime	Document	Who issues it?
Industrial or processed agricultural product to the EU	Customs Union (free circulation)	A.TR movement certificate	The exporter fills it in; customs, or a body customs authorises, issues it and customs endorses it
Basic agricultural product to the EU	Decision No. 1/98 (pan-Euro-Mediterranean rules)	EUR.1 or origin declaration	The exporter fills in the EUR.1, the chamber checks it and customs endorses it; the exporter makes the origin declaration
Coal and steel (ECSC) product to the EU	ECSC FTA (pan-Euro-Mediterranean rules)	EUR.1 or origin declaration	As above
To an FTA partner in the pan-Euro-Mediterranean system	The FTA's origin protocol (revised or old rules)	Revised rules: EUR.1 or origin declaration; old rules: EUR.1, EUR-MED or invoice declaration	As above
To other FTA partners	The agreement's own protocol	Depends on the agreement (EUR.1, origin declaration or an agreement-specific proof)	Depends on the agreement
No preference, but the buyer's country or a letter of credit asks for an origin document	Non-preferential origin	Certificate of origin	Authorised chambers of commerce and industry

The A.TR is not a proof of origin. According to the Ministry, the A.TR shows that goods are in free circulation in Türkiye or the EU, not where they originate. That is why goods imported from China and released for free circulation in Türkiye after paying duties can still go to the EU with an A.TR. The Ministry has also confirmed that the A.TR for exports to the EU is unchanged after the move to the revised rules of origin.

The legal basis of the A.TR is Council of Ministers Decision No. 2006/10895. Under the Decision, it is issued only for industrial and processed agricultural products carried directly between the two parts of the Customs Union;

ECSC products are excluded. An A.TR must be presented to the importing country's customs within **four months** of the export customs endorsement. A certificate that was forgotten or issued incorrectly can be issued afterwards in the cases the Decision lists, and then carries the endorsement "SONRADAN VERİLMİŞTİR" (issued retrospectively).

The A.TR also matters for small parcels: the automatic electronic A.TR for BGB shipments to the EU worth up to €150 is explained in E-export and micro-export.

Origin criteria: wholly obtained, sufficient processing and list rules

There are two ways to acquire preferential origin.

1. Wholly obtained. Minerals extracted, plants grown and animals born and raised in one country, products obtained from them, and hunting and fishing products originate in that country. No calculation is needed because no imported inputs are used; but a single imported input breaks "wholly obtained" and moves the product to the second route.

2. Sufficient working or processing. When imported (non-originating) inputs are used, the agreement's **list rule** (product-specific rule) decides whether the product acquires origin. List rules are written by heading, that is, by the first four digits of the tariff code. A correct code is therefore a precondition for a correct origin decision; for classification see How is the code determined?. According to the European Commission's Access2Markets guidance, the main types of list rule are:

- **Change of tariff classification.** Non-originating inputs must be classified in a different chapter (2 digits), heading (4 digits) or subheading (6 digits) from the final product. The rules use wording such as "from materials of any heading except that of the product" or abbreviations such as CTH and CC.
- **Value rule.** The value of the non-originating materials used may not exceed a set percentage of the product's ex-works price. The customs value of the non-originating materials is used in the calculation.
- **Specific processing rule.** A particular production operation must be carried out. These rules are common for textiles, chemicals and some agricultural products.
- **Combined rules.** A rule may, for example, require a change of heading together with a value cap.

Insufficient operations. Operations such as preserving, packaging, simple painting, simple cutting, simple assembly and simple mixing, alone or combined, never confer origin, even if the list rule seems to be met on paper. Going beyond them is not enough on its own either; the list rule must be met as well.

Tolerance. Non-originating inputs that do not meet the list rule may be used up to a limit. Under the revised pan-Euro-Mediterranean rules the limit is **15%**: of the product's weight for agricultural products in Chapter 2 and Chapters 4–24 (except processed fishery products in Chapter 16), and of the ex-works price for other non-textile products. The tolerance cannot be used to exceed a maximum percentage stated in the list rule, and textile products have their own tolerances. Other FTAs may use different figures; check their protocols.

Non-alteration (direct transport) rule. An originating product must not be altered on the way. The traditional direct transport rule allows only unloading, reloading and operations to keep the goods in good condition when they pass through a third country, and puts the burden of proof on the importer. The non-alteration rule, which

the revised pan-Euro-Mediterranean rules also use, is more flexible: compliance is presumed unless there is reason to doubt it, and splitting the consignment or adding labels and documents for local requirements is allowed. In our experience, keeping the transit-country paperwork for transhipped cargo heads off later questions.

Cumulation: bilateral, diagonal and full

Cumulation means that an originating input from another partner to the agreement counts *as if it were local* in your product. A fabric, a steel sheet or a part that would otherwise count as non-originating under the list rule drops out of the calculation. The pan-Euro-Mediterranean system has four types:

Type	What it means	Condition
Bilateral cumulation	An originating input from the country you export to counts as local in your product.	Proof that the input originates under that agreement (e.g. an EUR.1 or a supplier's declaration)
Full bilateral cumulation	Processing done in the partner country counts as done in your country, even if the input had not acquired origin.	Provided for in the revised rules
Diagonal cumulation	An originating input from a third partner in the system also counts as local.	FTAs between all the countries in the chain, all applying **the same set of rules**
Full diagonal cumulation	Processing done in the diagonal partners can also be added up.	Under the revised rules, for products other than textiles and clothing (Chapters 50–63); for textiles only with countries that have extended this scope unilaterally

The condition most often missed in diagonal cumulation is the last one: every country in the chain must apply the same rule set. The Ministry has announced that from 2026 each bilateral relationship runs under a single rule set, and that if two partners apply different sets, cumulation between them becomes impossible automatically. The table showing which countries can cumulate with Türkiye is published on the Ministry's website as the **Türkiye PEM matrix** and is replaced whenever something changes.

Extending full cumulation to textiles. The revised rules allow a country to extend full cumulation unilaterally to products in Chapters 50–63. The Ministry publishes the list of countries that have notified such a decision (the first list is dated 9 January 2026); textile and clothing exporters should follow it separately.

The link to additional customs duty (İGV). Cumulation affects import costs as well as exports. According to a Ministry letter of 15 April 2026, Article 2(2) of Decision No. 3351 waives İGV on goods originating in a partner country and arriving via the EU only if three conditions are met together: an FTA with the country of origin, an FTA operating within a diagonal cumulation system that includes the EU, and proof of preferential origin. On that basis the letter took the view that İGV should be collected from 1 April 2026 on Tunisian- and Albanian-origin goods arriving from the EU with an A.TR and a supplier's declaration. We could not verify how Albania's move to the revised rules on 5 May 2026 (announced by the Ministry on 20 May 2026) affects this; ask your customs broker before calculating İGV on an import. The calculation itself is in How are import duties calculated in Türkiye?.

The pan-Euro-Mediterranean (PEM) system and the revised rules: where things stand in 2026

The pan-Euro-Mediterranean origin cumulation system (PEM; PAAMK in Turkish) provides common rules of origin and cumulation between the EU, EFTA, Türkiye, the Mediterranean countries, the Western Balkans, the Faroe Islands, Moldova, Georgia and Ukraine. The rules were brought together in a regional convention agreed in 2011. The European Commission counts 25 contracting parties, Türkiye among them.

The revision. The convention was amended by Joint Committee Decision No. 1/2023 of 7 December 2023, and the revised convention took effect on 1 January 2025. In Türkiye, the revised rules were transposed by a regulation published in the Official Gazette (Resmî Gazete) No. 33113 of 20 December 2025, applying from 1 January 2025. Decision No. 2/2024 of 12 December 2024 had allowed the old and revised rules to be used side by side; that period **ended on 31 December 2025** and was not extended.

Main changes under the revised rules (according to the European Commission and the Ministry of Trade):

- The general tolerance rose to 15% (details above).
- Duty drawback, the refund or exemption of duty on imported inputs, is allowed with some exceptions; the ban reportedly remains for textile products (Chapters 50–63).
- Full cumulation was extended to non-textile products.
- Proofs of origin were reduced to the EUR.1 and the origin declaration; the revised rules have no EUR-MED.
- Any exporter may make an origin declaration for consignments with a total value of up to €6,000; an approved exporter may do so for any value.
- A proof of origin is valid for **10 months** from the date of issue. No proof is required for small packages up to €500 or personal luggage up to €1,200.

Türkiye's 16 arrangements. According to the Ministry, Türkiye has 16 preferential arrangements in this system. By 31 December 2025, 11 had moved to the revised rules. Later announcements brought the picture to this:

Arrangement	Rule set (per the announcement of 20 May 2026)	Note
EU agricultural products, ECSC products	Revised	Transition complete by 31.12.2025
EFTA, Faroe Islands	Revised	Transition complete by 31.12.2025
Bosnia and Herzegovina, Montenegro, Kosovo, North Macedonia	Revised	Transition complete by 31.12.2025
Morocco, Palestine, Georgia	Revised	Transition complete by 31.12.2025
Serbia	Revised	From 13 February 2026
Moldova	Revised	From 20 February 2026

Arrangement	Rule set (per the announcement of 20 May 2026)	Note
Egypt	Revised	From 26 February 2026; the Ministry had announced that the old rules would also apply in parallel until Egypt completed its domestic approval
Albania	Revised	In force from 5 May 2026, applicable from 1 January 2025; proofs can be obtained retrospectively for exports after that date
Tunisia	Old rule set	The Ministry says work on the transition continues

The latest announcement on the Ministry's "PEM Türkiye Matrisi" page is dated 20 May 2026 (checked on 16 November 2026). We could not verify whether anything has changed for Tunisia since then.

What goes on the document? For the move with Egypt, the Ministry's letter of 24 February 2026 asked for the words "REVISED RULES" in box 7 of EUR.1 certificates and on origin declarations issued under the revised rules. Which wording is needed for which country can differ, and the Ministry also publishes a list of countries that do not require cumulation information on the proof of origin (6 March 2026). In our view the safest approach is to open the matrix and the relevant announcement before issuing a proof for any new country or new product.

The permeability provision. Because the revised rules changed the origin rule for almost every product, the status of inputs that had acquired origin under the old rules became a problem. Under the permeability provision, transposed as Article 58 of the Turkish regulation, goods in Chapters 1, 3, 16 (processed fishery products) and 25–97 imported with a valid proof issued under the 2012 rules are treated as originating under the revised rules for the retention period of that proof. In a letter of 7 August 2026, the Ministry stressed that this does not create new diagonal cumulation; it only preserves the origin status of inputs in relationships where cumulation already exists.

Supplier's declaration, approved exporter and origin declaration

Supplier's declaration. To obtain an EUR.1 or make an origin declaration, an exporter must know the origin of its inputs. The preferential origin of inputs bought in Türkiye or from the EU is shown by the supplier's declaration. Under Decision No. 2006/10895:

- The supplier's declaration proves the preferential origin status of goods in free circulation in the Customs Union and supports an EUR.1, an EUR-MED or an invoice declaration.
- The supplier issues it at the buyer's request; the supplier may be the producer or a trader selling the goods on.
- A **single declaration** is made for each consignment on the invoice or delivery note.
- A **long-term declaration** covers goods supplied regularly; it is valid for no more than one year from issue and may cover up to one year retrospectively. If the origin status changes, the supplier must inform the buyer immediately.

- The supplier keeps the records showing origin for three years and is responsible for the accuracy of the declaration. Customs may ask the supplier for an INF 4 information certificate to verify the declaration.

A certificate of origin cannot replace a supplier's declaration: according to the Ministry, one shows non-preferential origin and the other preferential origin. In our experience, asking for supplier's declarations when you place the order, and writing the requirement into the purchase terms, causes far fewer problems than chasing documents on shipment day.

Origin declaration (invoice declaration). This is a statement by the exporter, on an invoice, delivery note or other commercial document, that the goods meet the agreement's rules of origin. According to the Ministry, any exporter may make it for consignments under €6,000; above that, only an **approved exporter** may. Under the revised pan-Euro-Mediterranean rules the document is called the "origin declaration". The wording is set out in an annex to the agreement and must not be rewritten in your own words.

Approved exporter. This authorisation from customs lets you write the origin declaration on the invoice for any value, instead of having an EUR.1 endorsed for every shipment. It saves time for companies that make frequent preferential exports; in return, the exporter carries the burden of keeping its origin calculations and records ready for checks.

REX (registered exporter system). REX replaces the Form A in the Generalised System of Preferences with a statement on origin made by a registered exporter. Türkiye has applied REX in its own GSP since 2 August 2019. A Turkish exporter needs a REX number only in a narrow case: according to a Ministry letter of 5 July 2024, REX statements may be made only when goods originating in the GSP beneficiary countries listed in Annex 1 of the Import Regime Decision are sent to the EU and Switzerland. The same letter states that exports to other countries such as the United Kingdom and South Korea neither require nor allow a REX number. Applications go to the Customs and Foreign Trade Regional Directorates, or to the customs offices they authorise.

Non-preferential origin: certificates of origin and electronic documents

A certificate of origin gives no duty reduction; it officially shows where the goods were produced. According to the Ministry it is not compulsory for exports and is issued only if the importing country requires it for that product. In practice many customs administrations, letters of credit and some tenders ask for it, and a missing required document is one of the most common reasons for discrepancies under a letter of credit (The most common document errors).

In Türkiye, certificates of origin are approved by authorised chambers of commerce and industry. According to a TOBB letter of 3 April 2020, since 8 April 2020 certificates of origin and special certificates of origin (Form A) have been issued and approved only electronically, through the MEDOS system; a QR code and verification code are added and no wet-ink signature by chamber staff is needed. At that time 252 chambers were authorised to approve certificates of origin.

Certificates of origin on import. If the goods you import are subject to a trade policy measure, additional customs duty or another financial obligation depending on the country of origin, you may need a certificate of origin to show that they do not originate in that country (Customs Regulation, Art. 205(4)).

Electronic documents from other countries. Under Customs General Communiqué (International Agreements) No. 10, the Ministry publishes the list of countries that have notified it that they issue origin and movement documents electronically. According to the announcement of 4 August 2026, the list covered 60 countries as of 30 March 2026; most of them issue only certificates of origin electronically. Switzerland, Qatar, Norway, Mauritius and the Maldives are among those issuing the EUR.1 electronically, and Morocco issues both the EUR.1 and the EUR-MED. Electronic issue does not invalidate paper documents; electronic documents from listed countries may be accepted after checks by the customs administration.

Verification and the consequences of a wrong claim

Origin can be questioned months, even years, after goods were imported at a preferential rate. This is called **subsequent verification**: if the importing country's customs doubts the accuracy of an EUR.1, an origin declaration, an A.TR or a certificate of origin, it sends the document to the exporting country's customs for verification. If you exported from Türkiye, the question comes to you, and through you to your suppliers.

Decision No. 2006/10895 sets out the procedure for the A.TR and the supplier's declaration roughly as follows:

1. Import customs may request a check if it has reasonable doubt, or at random; the request goes through the Ministry to the exporting country's customs.
2. While the check is under way the preference is not applied; duties may be secured by cash or a guarantee, which is released if the document is confirmed.
3. If no reply is received within **10 months** of the request, or the reply is insufficient, import customs may refuse the preferential treatment.
4. For supplier's declarations an INF 4 is requested; if the exporter does not submit it within four months, customs may contact the supplier's authorities directly, and if no reply comes within five months, the proof of origin is treated as invalid.

The pan-Euro-Mediterranean rules have a similar administrative cooperation procedure: the check is carried out by the customs of the exporter's country, and according to the European Commission the importing country may not visit the exporter itself.

A communiqué amendment published on 13 December 2023 provides that verification cannot be requested for documents whose record retention period in the country concerned has expired, unless there is a court order, force majeure or an unforeseen circumstance.

Consequences. If the document turns out to be invalid, the importer is asked for the duty difference on goods imported at the preferential rate (customs duty, any İGV and anti-dumping duty, and the related VAT), and the penalty provisions of the Customs Law may also come into play. Article 198(4) of the Law allows the duties not to be claimed where the issuing authority made an error and the importer acted in good faith. In a decision of 4 December 2024, the Plenary of the Tax Chambers of the Council of State (Danıştay) dealt with a case in which the exporting country first said the certificates were not genuine and later confirmed that they were; it rejected the administration's appeal and upheld the annulment of the duties and penalties. In the same case a company officer was also tried in a criminal court and acquitted. The example shows that an origin dispute can have both

a tax and a criminal side, and can last for years. Types of penalty, settlement and objection routes are covered in Customs clearance step by step.

Pre-shipment checklist. In our experience most problems arise when one of these steps is skipped:

- Is the tariff code correct, and was the list rule read for the heading of that code?
- Which regime applies with the destination: the Customs Union (A.TR), the revised or old pan-Euro-Mediterranean rules, or the agreement's own protocol?
- Have the value and tariff codes of the non-originating inputs been calculated, and was the tolerance applied on the right basis (weight or ex-works price)?
- If you use cumulation, is there a supplier's declaration or proof on file for every input, and does the PEM matrix allow cumulation between all the countries in the chain?
- Has any required endorsement (e.g. "REVISED RULES") been written on the document, and does the origin declaration match the annex wording exactly?
- Are the calculation, supplier's declarations and production records filed so that you can produce them if a verification request arrives?

Where to go next in the guide

- Declarations, examination, amendments, penalties and uncleared goods: Customs clearance step by step
- Tariff codes, customs procedures and short definitions of the documents: HS codes and customs procedures in Türkiye
- How origin and duty rates affect import costs: How are import duties calculated in Türkiye?
- The document requirements of your destination: Destination country import requirements
- The export document set and its order: Your first export or import: a step-by-step roadmap
- Sanctions, export controls and dual-use goods: Sanctions and export controls
- Documents in deals where the goods are sold without entering Türkiye: Merchanting and intermediary trade
- Forged and altered document risks: Fraud in trade and logistics
- The systems customs procedures run on: Türkiye's trade and customs systems

Which courses cover this topic?

Rules of origin are rarely a stand-alone course. In our course map, "Tariff classification (HS), customs value and origin" is not a separate course in any programme and is taught as part of another course in 25. Origin documents are also covered in trade documentation courses (a separate course in 3 programmes, part of another course in 15) and in customs legislation courses. A few examples:

- Atatürk University — International Trade and Logistics (bachelor's) — Customs and Free Zones (IUT202)
- Atatürk University — International Trade and Logistics (bachelor's) — Documents Used in International Trade (IUT302)

- Kastamonu University — International Trade and Logistics (bachelor's) — Commercial Documents and International Trade Documents (AİS007)
- Bilecik Şeyh Edebali University, Osmaneli Vocational School — Foreign Trade (associate degree) — Foreign Trade Documents (TİC102)
- Piri Reis University — Logistics Management (bachelor's) — Customs Legislation (DİY 301)
- Anadolu University — International Trade and Logistics (English-medium, bachelor's) — Customs and Foreign Trade Regulations (UTL301)
- Irish International Freight Association (IIFA) — FIATA Diploma in Freight Forwarding (certificate) — Customs Clearance

Test yourself

1. You imported electronic parts from China, paid the duties in Türkiye and released them for free circulation. Now you sell them, unprocessed, to a buyer in Germany. Which document avoids customs duty in the EU? *(Answer: An A.TR. The A.TR is a free circulation document, not a proof of origin; an industrial product covered by the Customs Union and in free circulation in Türkiye travels with an A.TR even though its origin is China.)*
2. You are shipping a Turkish-made steel product on the ECSC product list to the EU. Do you issue an A.TR? *(Answer: No. Coal and steel (ECSC) products are outside the Customs Union; preferential origin is proved with an EUR.1 or an origin declaration.)*
3. A buyer wants an origin declaration on the invoice instead of an EUR.1 for a €4,500 preferential consignment. You are not an approved exporter. Can you make the declaration? *(Answer: Yes. Any exporter may make an origin declaration for consignments up to €6,000; above that you need approved exporter status.)*
4. Your product contains one imported part worth 12% of the ex-works price that does not meet the list rule. Can the product still originate under the revised pan-Euro-Mediterranean rules? *(Answer: If it is a non-textile industrial product and the list rule does not set a lower maximum percentage, yes, because it stays within the 15% tolerance. The processing must also go beyond insufficient operations and meet the other conditions.)*
5. Your EU supplier sent a certificate of origin instead of a supplier's declaration for the steel sheet you bought. Can you obtain an EUR.1 on that basis? *(Answer: No. A certificate of origin shows non-preferential origin; preferential origin needs a supplier's declaration.)*

Frequently asked questions

What is the difference between an A.TR and an EUR.1?

The A.TR shows that goods are in free circulation in Türkiye or the EU and is used only for industrial and processed agricultural products under the Customs Union; it is not a proof of origin. The EUR.1 proves that goods have preferential origin under an agreement and is used under FTAs and for agricultural and ECSC exports to the EU.

Does a certificate of origin reduce customs duty?

No. A certificate of origin shows non-preferential origin and is asked for to document where the goods were produced. A reduced duty requires the preferential proof the agreement provides for (an EUR.1, an origin declaration or an agreement-specific document).

How many free trade agreements does Türkiye have in force?

The Ministry of Trade's page (read on 16 November 2026) says FTAs are in force "with 25 countries" and lists 24 parties, counting EFTA as one. The FTAs with Lebanon and Sudan are signed but await domestic approval. The list changes, so check the current figure on the Ministry's page.

What did the revised pan-Euro-Mediterranean rules change?

The general tolerance rose to 15%, drawback became allowed with some exceptions (the ban reportedly remains for textiles), full cumulation was extended, the EUR-MED was dropped and proofs were reduced to the EUR.1 and the origin declaration. Parallel use of the old and new rules ended on 31 December 2025; since 2026 each relationship runs under one rule set. As of 20 May 2026, Tunisia was the only one of Türkiye's 16 arrangements still on the old rules.

When do I need a supplier's declaration?

When your product contains inputs bought in Türkiye or from the EU and you want to count them as originating to obtain an EUR.1 or make an origin declaration. The declaration proves the preferential origin of the input; it is given for each consignment, or as a long-term declaration valid for up to one year for regular supplies.

Does a Turkish exporter need a REX number?

In most cases, no. According to the Ministry, REX statements may be made only when goods originating in GSP beneficiary countries are sent to the EU and Switzerland. Exports to countries such as the United Kingdom and South Korea neither require nor allow a REX number.

SOURCES

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