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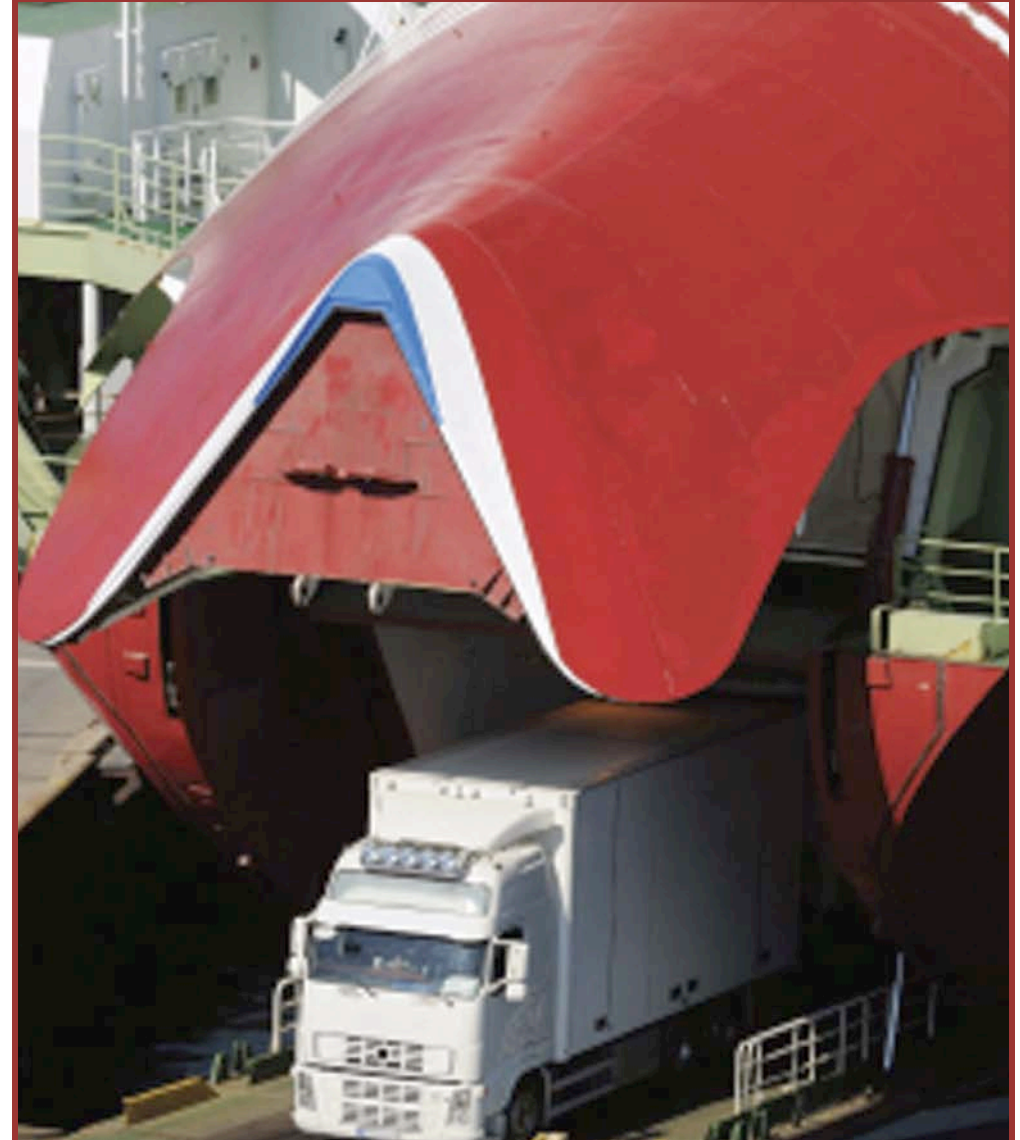
Preferred supplier of international trade services to Chambers of Commerce in Yorkshire

Tel: 0845 034 7200
Fax: 01274 771587
Email: sales@chamber-international.com
Web: www.chamber-international.com

Post: Chamber International
Devere House Vicar Lane
Little Germany
Bradford BD1 5AH

 Chamber
International

How to - use the A.TR Certificate



Chamber International 'How to Guide'

Many exporters trade with countries which have free trade agreements with the European Union, and one example of this is trade with Turkey.

However, Turkey is in a unique situation concerning its trade with the European Union. It has the same customs tariff structure and import duty rates as the EU, and that means that consignments shipped from the EU to Turkey and vice versa are not subject to import duties.

However, although Turkey has the same customs tariff as the EU, it is not part of the EU structure, and thus formal export procedures are required for consignments passing between both countries.

These export procedures involve the use of the A.TR Certificate to verify the consignment's status.

1) What is the A.TR movement certificate?

The A.TR movement certificate is used for the movement of goods between the European Union and Turkey. It is used to show that the consignment is in free circulation within either the EU or Turkey, depending upon the direction of travel, thus enabling the consignment to be imported on a duty-free basis.

The A.TR is similar in function to an EUR1 certificate, but, unlike an EUR1, it does not have to be supported by proof of the consignment's origin.

The only proof required is that the consignment is in free circulation.

The A.TR covers all consumer and industrial goods. However, it does not cover agricultural goods (Chapters 1-24 of the Tariff) or coal and steel goods as defined by the European Coal and Steel Community (ECSC) (see section 15 of Customs Public Notice 812), these are covered separately by an EU-Turkey Free Trade Agreement, and can only be covered by an EUR1 movement certificate.

The A.TR cannot be used where goods are subject to Inward Processing Relief (IPR) conditions, be they under duty suspension or duty drawback conditions. This means that goods with a Customs Procedure Code (CPC) of 1041**, 3141**, 3151** or any other duty suspension code entered in Box 37 of the export declaration, referring to goods under customs control at the time of export, cannot be admitted for A.TR preference conditions.

2) What does "free circulation" mean?

Free circulation means that the goods covered by an A.TR must:

- be made in the EU or Turkey; or
- have been imported into either the EU or Turkey, and have had import duty paid on them, thus allowing them to circulate freely within the EU or Turkey.

Any exporter who issues an A.TR must be able to prove the free circulation characteristics of the goods either by proof of origin within the EU or by evidence of a customs import declaration into free circulation if the goods have been imported from elsewhere.

When an exporter presents an A.TR for authorisation, the accuracy of the submission will be checked by the Chamber.

The Chamber may ask for evidence from the exporter in order to ensure that the free circulation rules have been met. HM Revenue & Customs may also be required by Turkey to verify origin or import status up to three years after the issue of the certificate.

Therefore, the exporter must retain evidence to support the status of the goods for a minimum of three years.

3) How does the A.TR work?

The A.TR is raised by the exporter and is endorsed by the local Chamber of Commerce on behalf of HM Revenue & Customs (HMRC). Copies of the certificate have the following functions:

- Top - green copy - travelling with the consignment and presented to Customs by the importer;
- Lower - white copy - retained by the Chamber of Commerce.

Superimposed alterations or corrections are not allowed. Any alterations must be made by crossing out the original details as appropriate and making an endorsement signature.

It is the exporting company's responsibility to obtain correct tariff codes to ensure that the goods detailed on the certificate are correctly described, thus ensuring that the A.TR is completed correctly.

When documents are submitted to the Chamber for certification, the minimum requirements are as follows:

1. Original A.TR certificate;
2. Copy invoice;
3. Proof of free circulation (NES Export Declaration printout or exporter statement (downloadable from www.chamber-international.co.uk))

4) Is there any supporting information to help explain the rules concerning preferential trade?

Yes. HM Revenue & Customs (HMRC) have produced Public Notice 812, concerning the use of the A.TR certificate which can be downloaded at www.hmrc.gov.uk.