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Guidelines Regarding Filing Entry Summary Declaration in Electronic Medium

1- What is “Entry Summary Declaration?”

Entry summary declaration is the statement of goods and transportation vehicle submitted electronically before arrival to entry customs office with the purpose of making a risk analysis of the cargo entering into Customs Territory of Turkey in terms of safety and security.

Except the cargo passing transmit without any stop through territorial waters or airspace of Turkish Customs Territory, entry summary declaration should be lodged for all goods brought into Turkish Customs Territory.

The summary declaration has to include the information prescribed in No: 10 annex of Customs Regulation and it must be drafted according to explanatory notes regarding the filling on of this form. It is mandatory to mention the customs tariff position (4 digits, i.e. 3902) of the goods while drafting the form. It is not necessary to set forth the definition of cargo when the tariff position is declared. In case of stating the definition of cargo, such definition should be in compliance with “Appropriate Definitions “list mentioned in Annex 10.

In the explanatory notes related with the filling in Annex 10 of Customs Regulation, it is explained which information is not required in summary entry and exit declarations depending on the transportation means, in other words it is specified which boxes are not required to be checked.

2- Are there any documents required to be attached to Summary Declaration?

Original shipping bill or bill of lading should be attached to Summary declaration. However, it is not mandatory for summary declaration to be lodged for fishes fished in international waters. It is possible to lodge the bill of lading or manifest to customs administration through wide field or local network by preparing them by employing computer data processing techniques.

In case of lodgment of manifest or bill of lading information to customs administration as summary declaration through computer data processing technique, it is not required to attach original manifest or bill of lading to the summary declaration.

Accordingly, when the manifest or bill of lading information is lodged as summary declaration to customs office, it is not necessary to make any other attachment to summary declaration.

3- Who should lodge summary declaration?

Summary declaration should be lodged by the person who brings the goods or who assumes the responsibility of carriage of goods (these persons are within the definition of transporter) into Customs Territory of Turkey. Provided to reserve the obligations of such persons, the summary declaration may be lodged by a person acting in behalf of such persons, who can submit the goods to authorized customs office or who can ensure the submission of goods or any representative of the foregoing persons.

In this context, summary declaration may be lodged by the user/operator of the vehicle bringing the goods into Customs Territory of Turkey as well as by the representative of the carrier.

In addition, summary declaration can be lodged by third parties other than carrier (who is bringing the goods to Turkish Customs Territory or who assumes the liability to carry the goods to such territory) In this case; the summary declaration is not lodged with the name of carrier but in behalf of carrier.

4- Who lodges entry summary declaration in case of combined transportation?

The obligation to lodge entry summary declaration in combined transportation belongs to the operator of the carried transportation vehicle when such vehicle can move itself as an active means of transport and when such vehicle is transported to Turkish Customs Territory by another vehicle.

In this case, when a road vehicle loaded with cargo is transported to Turkish Customs Territory by a vessel in a combined transportation (Ro-Ro transportation), the summary declaration should be lodged by the operator of road vehicle.

Active means of carriage is a vehicle that can move itself. "Moving itself" is especially used for "transportation vehicle". This vehicle is an active vehicle since it can move forward to its way after arriving Turkish Customs Territory and after completing customs procedures and therefore the operator of this vehicle is obliged to lodge a summary declaration for the goods loaded on it.

5- Who should lodge summary entry declaration when the carrier vehicle is shared (Contracts on Sharing Vessel Transportation)

In maritime and airway transportation, in case of sharing of transportation vehicle or in case of carriage under contract (such as slot agreement) the obligation to lodge summary declaration lies on the person contracted for carriage and issuing bill of lading to carry the goods on the vehicle.

In other words, bill of lading can be issued by each of the maritime transporters for the goods carried on the vehicle and each becomes a maritime carrier.

In this case, the obligation to lodge summary declaration belongs to each of the carriers sharing the vessel and issuing bill of lading for the goods.

Above mentioned rule is also applicable for airway transports.

6- Summary declaration should be lodged with which customs office and how it is lodged?

Summary declaration should be lodged with entry customs office through data processing technique. Entry customs administration is the customs office where the goods are brought into Turkish Customs Territory and where the goods are forwarded after subjected to entry controls based on risk analysis.

However, if the maritime and airway vehicles arrive to ports or airports more than one within Customs Territory of Turkey, summary declaration is lodged with the customs administration in the relevant port or airport. In this case, during the journey of a vessel, it will first arrive to İzmir port, then to Mersin port and will unload some of the cargo in said ports, summary declaration for the cargo to be unloaded in İzmir port will be lodged with customs administration of İzmir and to Mersin Customs administration for the cargo to be unloaded in Mersin Port.

Above mentioned rule is also applicable for aircrafts when they arrive more than one airport within Customs Territory of Turkey.

7- Can summary declaration be lodged with another customs office other than entry customs administration?

Summary Declaration may also be lodged with another customs administration other than entry customs office. However, the customs office with which summary declaration is lodged should have electronic data communication with the customs administration where goods are physically entered and risk analysis measures should not be affected by such lodgment.

The declarant lodging the summary declaration is assuring the fulfillment of the obligation to lodge by lodging the summary declaration within prescribed deadlines. Therefore, declarant is not responsible for the delayed submission of summary declaration information to physical entry customs administration by the customs office receiving the summary declaration.

8- What are the deadlines for lodging summary declarations?

Deadlines for lodging summary declarations determined according to the means of transport are as follows:

- (1) For maritime transportation:
 - a) At least twenty four hours before loading the goods to vessel in the port of departure for far ports (other than ports of Black Sea and Mediterranean) for goods carried in containers,
 - b) For bulk and packed goods loaded in far ports, at least four hours before arrival to first port of entry in Turkish Customs Territory,
 - c) For goods carried between foreign country ports of Black Sea and Mediterranean and ports of Turkish Customs Territory, at least two hours before first arrival port,
- (2) For airway transportation,
 - a) For short distance (less than 4 hours) flights not later than take off moment of the aircraft,
 - b) For long distance (longer than 4 hours) at least four hours before put down on of the aircraft to first airport within Turkish Customs Territory.
- (3) For railroad transportation, at least two hours before arrival to entry customs office,
- (4) For road transport, at least one hour before arrival to entry customs office, if this is not possible, within one hour following the arrival of vehicle to entry customs office.

In case of making more than stop at ports or airports within Turkish Customs Territory by maritime vehicles or aircrafts, for example if a vessel departed from close port first stops in Mersin port then to İzmir, then to Derince should lodge a summary declaration with customs office of Mersin for the cargo to be unloaded in Mersin as well as for the cargo to be unloaded in İzmir and Derince at least two hours before arrival to Mersin.

In combined transportation, the deadlines to lodge a summary declaration for the goods on the road vehicle which is unloaded from the vessel to the port and that becomes "active means of transport" is same as the duration for vessel transportation. For example, the summary declaration for the goods loaded on a TIR carried by a vessel departed from a close port should be lodged at least two hours before arrival to first entry port.

In case of lodgment of summary declaration by a third party other than carrier, the carrier should receive commitment letter from third party regarding complying with the deadlines to lodge summary declaration because the carrier must ensure the summary declarations to be lodged on a timely manner.

9- What happens if summary declaration is not lodged on time?

In case of failure to lodge summary declaration within specified deadlines, penalty in the amount set forth in Paragraph (d) of Article 241 of Customs Law is applied.

10- Which cases does not require lodging a summary declaration?

Summary declaration is not required for following commodities:

- a) Electricity,
- b) Good carried via pipeline,
- c) Letters, postal cards and printed material including those including electronic medium,
- ç) Goods carried within the scope of International Posting Agreement,
- d) Pallets, containers and goods declared to customs otherwise pursuant to Clauses 175, 176 and 177 except goods carried through maritime, airway, railway and road transportation within the scope of a carriage contract,
- e) Goods of passengers,
- f) Pallets, containers and goods found appropriate for oral declaration pursuant to Clauses 169,170 and 171 except goods carried through maritime, airway, railway and road transportation within the scope of a carriage contract,
- g) Goods within the scope of ATA Carnet and Customs Passage Carnet (CPD),
- ğ) Goods within the scope of TIR carnets,

- h) Weapons and military material brought into Turkish Customs Territory and taken out from Turkish Customs Territory carried only with the vehicles belonging to themselves and that are for specific use with their authority solely for the anti-smuggling duties of Ministry and for the principal duties of General Staff, Commanders, National Intelligence Organization, Military Police, Coast Guard Commander
- i) The goods within the scope of Form 302 prescribed by the contracting states of North Atlantic Treaty on the Status of Forces executed in London, in 19 June 1951,
- i) Goods subject to exemption pursuant to Vienna Convention of 18 April 1961 on diplomatic relations and Vienna Convention of 24 April 1963 and other agreements on consular relations or New York Convention on special duties dated 16 December 2011,
- j) Following Goods brought into Turkish Customs Territory and taken out of Turkish Customs Territory for production and drilling, sounding platforms operated by persons residing within Turkish Customs Territory:
 - 1) Goods included within the scope of such platforms for construction, repair, maintenance or replacement purposes,
 - 2) Goods used to equip such platforms,
 - 3) Materials used and consumed in these platforms, ,
 - 4) Non-hazardous wastes of such platforms.

11- Is it possible to lodge another declaration than summary declaration?

The information submitted for the goods carried into Turkish Customs Territory under transit regime within the deadlines set for lodging summary declarations may be used as summary declaration provided to include all necessary elements of summary declaration and to be lodged with entry customs administration in electronic medium or in case of exchange of such information is carried by employing computer networks. In such cases summary declaration is not required.

Accordingly, if transit declaration is lodged within the deadlines of lodging summary declarations in the entry points of territory, further summary declaration will not be required.

12- Who is responsible for lodging, not-lodging summary declaration?

The user/carrier of the vehicle bringing the goods into Customs Territory of Turkey is responsible for lodging the summary declaration required to be lodged for the goods to be brought to Customs territory of Turkey according to prescribed deadlines and conditions. In other words, Carrier Company is obliged to ensure lodging summary declaration for the goods carried on any transportation vehicle such as TIR, vessel, aircraft.

Although other persons may lodge summary declaration in place of carrier, it is the obligation of the carrier to ensure summary declaration for all goods on the vehicle and to do this within prescribed deadlines. Lodging of summary declaration by any third party does not relieve the liability of carrier.

13- What are the obligations of third parties lodging summary declarations?

Third parties may only lodge summary declaration upon the knowledge and permit of the carrier. Carrier should obtain a commitment from third party with a contract indicating that the summary declaration will be lodged on time, will comply with required conditions and that carrier will be informed accordingly.

There should be contract between carrier and third party indicating the conditions (for instance about for which shipments and for which term) that third party will lodge the summary declarations in place of carrier. The drafting of summary declaration and its lodging according to the deadlines determined based on transportation means may be also based on a contract between carrier and third party.

As long as any case is not evident indicating otherwise, the customs administration assumes that third party is lodging the summary declaration under the knowledge and permit of the carrier.

Tax ID of the carrier with the number of main bill of lading issued by carrier must be mentioned on the summary declaration lodged by third parties.

Before lodging summary declaration, third party should obtain following information from the carrier:

- Means of transport at the border,
- Date and time of the first entry to Customs Territory of Turkey,
- Arrival place/code,
- Country code mentioned as first entry/arrival on summary declaration,
- In maritime carriage, Vessel's IMO number, for airway transport, flight number, wagon number for railroad transportation and plate number for road transportation;
- Other ports or airports to be arrived within Customs Territory of Turkey.

While carrier is liable for lodging- not lodging summary declarations by third parties, third parties lodging summary declaration are responsible for the content of summary declaration and attached documents, their accuracy and whether summary information is actually related with such goods.

The carrier accepting the lodging of summary declaration in behalf of the carrier should not lodge summary declaration for the same shipment. At the same manner, third party should not lodge any summary declaration without the knowledge and consent of carrier and without a contract.

14- How should the procedure be carried when the computer system of customs administration are not functioning?

In case of failure of computer system of customs administration, summary declaration is filed in written form. The summary declaration information given in written form should be entered to the system not later than following working day after proper functioning of computer system.

In cases where summary declaration is filed written, Security and Safety Form attached as Annex 10/A of Customs Regulations is used. If the content of summary declaration is consisted of more than one items, item list provided as Annex 10/B is attached to Security and Safety Form.

In case of submission of summary declaration in written form, when deemed necessary, shipment lists and other documents should also be submitted.

15- How can the summary declaration be amended?

The request to amend summary declaration can only be made by the person who lodged the summary declaration or by his representative to the customs administration where the summary declaration is lodged previously.

Customs administration permits the change of one or more information on the summary declaration after lodging. However, it is not permitted to make any change on summary declaration after it is notified to declarant that the goods will be inspected, after determining that such information is wrong, after discharge of subject goods are permitted.

The person who initiate the carriage of the goods to Customs Territory of Turkey or who has contracted with a physical carrier, forwarder or agent, should provide correct and actual information required to issue summary declaration to third party who will lodge the summary declaration.

Consequently, declarant lodging the summary declaration initiates the procedures to change the summary information and applications to do so at the moment when he becomes aware of being wrongly informed about summary declaration information or when said information is changed.

In case of change of summary declaration, deadlines regarding lodging of summary declaration do not start again. Deadlines are applicable only first lodged summary declaration. For instance, change of summary declaration lodged for goods arriving from close port did not reinstate two hours of summary lodging time limit.

Furthermore, in case of any change made after departure of the vessel for far maritime transportation, it would not be possible anymore to send "DO NOT LOAD" message as a result of the risk analysis made after such change.

16- Is carrier notified when a change is made with summary declaration lodged by third party?

Carrier is not notified automatically. Since carrier is not liable for the integrity and accuracy of the summary declaration lodged by third party, it is not necessary to notify carrier about the changes made by third party.

However, if carrier request to receive notifications about the changes, the carrier is informed by the customs administration requesting the notification of changes and if carrier has connection with electronic system of the customs administration. In order to ensure this purpose, there should be an electronic interface connection between customs administration and carrier.

17- How diversions are notified?

When the carriage vehicle diverts to customs office other than this declared in summary declaration as first entry customs administration, it is required to make a diversion notification to customs administration declared as entry customs office by the user of the carriage vehicle or by his representative.

This notification is made by using Annex 10/c Form of Customs Regulation.

The customs administration declared as entry customs office in summary declaration informs the other customs office where the vehicle is going about the route change and send the risk analysis result carried to such customs administration.

Although there is no prescribed deadline for Diversion Notification, it should be made as soon as decision to divert is made and before the arrival of vehicle to new customs office.

18- What is the description of first entry port and subsequent entry port?

First entry port is the first call of port that vessel will arrive in Turkish Customs Territory. Subsequent port(s) are the port(s) of call over the route of vessel without diverting to any other port out of the Customs Territory of Turkey.

Subsequent port(s) are any ports of call within Customs Territory of Turkey at the vessels itinerary that vessel will call at after its call at entry port without any intervening call at any port outside the customs territory of Turkey.

In cases where the vessel calls at a foreign port out of Turkey after its call at a port within Customs Territory of Turkey, the vessel has left the Customs Territory of Turkey. In this case, when the vessel calls at a port out of Turkey during its cruise between Turkish ports, the port that vessel will make a call again in Turkey will not be "subsequent port" anymore but will be "entry port". A new summary declaration should be lodged to the customs administration of such port within prescribed time limits.

19- What is Arrival Notification?

It is the notification submitted by the carrier or its representative to the customs administration upon arrival for the goods to be unloaded while entering Customs Territory of Turkey for maritime and airway transportation which includes the information submitted with summary declaration to allow customs office to identify previously lodged summary declarations. Upon arrival of carriage vehicle to customs office carrier should electronically submit a Notification of Arrival to customs administration without undue delay.

Notification of Arrival is submitted to introduce the carriage vehicle and cargo to entry customs office and therefore it should include necessary information identifying previously lodged entry summary declaration. Such information is general information about the goods and carriage. Notification of Arrival is submitted only by the carrier unlike summary declaration.

While it is mandatory to submit notification of arrival for maritime and airway transportation, for road and railroad transportation this obligation is fulfilled by presenting the goods.

If summary declaration(s) are lodged for the goods on the vehicle entering into Customs Territory of Turkey by persons other than the carrier of such vehicle, such third parties should furnish the necessary information to the carrier of said vehicle to enable submitting Notification of Arrival.

20- What is exit summary declaration?

Other than cases that do not require summary declarations and that require customs declarations specified by Customs Regulation, it is the declaration to be lodged for the goods that will leave Customs Territory of Turkey to exit customs office (not to export customs office) indicating general information on vehicle and goods before leave.

In cases explained in the response of Question 10 this guidelines and when export declarations are submitted, it is not required to lodge summary declaration. In this case, summary declaration requirement was decreased a lot for the goods to leave Customs Territory of Turkey limiting its number such as with special invoice and bill of store.

21- Who lodges exit summary declaration for combined transport?

For combined transport where the vehicle on which the goods are loaded can move itself as an active means of transport and when such vehicle is transported from Customs Territory of Turkey on another vehicle in combined transport, the obligation to lodge exit summary declaration lies on the carrier of transported vehicle.

For instance, in combined transport where a road vehicle is transported on a vessel out of Customs Territory of Turkey, the summary declaration should be lodged by the carrier of road vehicle on which the goods are loaded.

22- What is exit declaration?

It is the declaration of all of the goods carried by the vehicle to exit customs administration (not export customs) regarding exit of the vehicle by the carrier or representative of the carrier of the vehicle employed to leave Customs Territory of Turkey.

Exit declaration is not required for the carriage vehicle that will leave Customs Territory of Turkey within the scope of transit regimen. Other than this exemption, exit declaration should be lodged for all carriage vehicles leaving Customs Territory of Turkey.

The information required to identify the previously lodged customs declaration, document replacing declaration and summary declaration and information on the carriage for the goods being carried should be declared in exit declaration.

Consequently, the information regarding the goods loaded in Turkey will be declared on exit declaration. In other words, when goods will be loaded on a vessel in Turkey arriving from Odessa on which goods are loaded there, there will be no information regarding the goods loaded in Odessa but only the goods loaded in Turkey will be declared.

23- When the obligation to lodge summary declaration will start?

Summary declaration lodging will be mandatory for shipments to be made after the midnight of 31.12.2011 date.

24- Are the goods loaded on the vessel should be declared on Notification of Arrival when arrival point of such goods is another country?

The Notification of Arrival required to identify the summary declarations for the goods to be unloaded within Customs Territory of Turkey are not required to declare the goods which will not unloaded in Customs Territory of Turkey and which have an arrival location in another country.

25- Do Empty Containers have to be declared in Entry Summary Declaration and Notification of Arrival?

The shipper owned or vessel line operator owned empty containers must be declared in entry summary declaration and Notification of Arrival if they will be unloaded from the vessel.

Empty containers to be kept in the vessel and will therefore should not be unloaded will not be declared in summary declaration and notification of arrival.

26- Who lodges summary declaration when there are containers, trailers or railroad wagons on a vessel as well as a TIR loaded with cargo and that will continue its way itself after arriving to the port in Turkey?

In this case while obligation to lodge summary declaration lies on the carrier of TIR for the goods loaded on TIR, the carrier of other goods (container, trailer or railroad wagons) on the vessel is obliged to lodge summary declaration.

Since TIR is capable to move itself after reaching Customs Territory of Turkey and after completing customs clearance, it is an active carriage vehicle and therefore carrier of TIR is obliged to lodge summary declaration for the loaded goods.

On the other hand, carrier of vessel is obliged to submit "Notification of Arrival" and "Notification of Diversion" for both the goods loaded on TIR and the other goods (container, trailer or railroad wagons) loaded on the vessel.

27- If the goods are transshipped before loading, at what stage should the summary declaration be lodged?

Summary declaration is lodged for the goods loaded on the main vessel that will bring the goods to Customs Territory of Turkey and time limits are applicable for this vessel.

For instance, for the goods transported from Indonesia to be loaded on the vessel in Hong Kong for transportation to Turkey, the feeder from Indonesia is not required to lodge a summary declaration before loading the goods to vessel. Summary declaration is required to be lodged for the goods to be loaded to main vessel in Hong Kong.

In this case, for container scope goods to be taken into Customs Territory of Turkey, summary declaration should be lodged 24 hours before loading such containers and for goods out of the scope of containers summary declaration should be lodged not later than four hours before arrival to first entry port in Customs Territory of Turkey.

28- Is it required to lodge summary declaration for each shipment?

Yes. Obligation to lodge summary declaration is not only applicable for last foreign port of call before arriving Customs Territory of Turkey but is applicable for each foreign loading port.

For instance, in afore mentioned example, if main vessel will take additional cargo from Singapore after Hong Kong , summary declaration must be lodged to customs administration at least 24 hours before the commencement of loading in Singapore for the goods to be shipped to Customs Territory of Turkey.

29- The "Called at/to be Called at Countries for Goods" set forth in box no:28 of annex 10 of Customs Regulation are considered as the ports of call or as the ports of transshipment, i.e. foreign countries where the goods are unloaded and loaded again to the vessel?

"Called at/ To be called at Countries) stated in box 28 of annex 10 of Customs Regulation requires the declaration of the countries and ports of call of the goods between the first departure point of the goods and its final destination. This includes the countries of first departure and final destination countries.

30- Should summary declaration be lodged for cargo to be shipped from a foreign country to another but will be unloaded in Turkish Ports to be subject to TRANSIT procedure?

Summary declaration must be lodged for the goods to be transhipped after unloading in a port of Turkey to the customs administration of the port of unloading.

31- If the consignee is a real person whose tax identity number will be entered to the tax ID of consignee field of summary declaration?

ID number of Turkish Republic is used also as tax ID for the real persons of the citizens of Republic of Turkey. Therefore, if the consignee is real person, Turkish Republic ID number of the consignee will be written in the field of Tax ID.

32- Are the tax ID of real and corporate persons who are not Turkish citizens required?

Yes. If consignees are foreigners who are not the citizens of Republic of Turkey, their Tax IDs must be declared.

34- If the consignee is bank, whose tax ID will be declared in Tax ID field?

If the bank is the real consignee of the goods, the name and tax ID of the bank will be declared in "Consignee" field 12 of annex 10 of the Customs Regulation.

However if the bank is the party stated as "Notify" in the bill of lading but not the person to whom goods are shipped to, the name and tax ID of the bank will be declared in "Notification Party" section 13 of the annex.

35- If vessel is carrying both bulk and containerized goods, which time limit will be taken into consideration for lodging summary declaration?

In this case, for the goods carried in containers on the vessel from far distances, the summary declaration should be lodged at least 24 hours before the commencement of the loading of cargo to the vessel, for close ports, summary declaration should be lodged at least two hours before the arrival of vessel to first entry port.

If the bulk and packed goods are shipped from far ports are carried in the same vessel, summary declaration should be lodged at least four hours before arrival of vessel to the first entry port within Customs Territory of Turkey, in case of shipments from closer ports, it must be lodged at least two hours before arrival to the first entry port.

Consequently, different time limits will be applicable for containers and bulk cargo carried on the same vessel in terms of lodging summary declarations.

36- Should the cargo remaining on the vessel to be carried to other ports (FROB Cargo) be included in summary declaration and notification of arrival?

Since summary declaration is lodged with the customs administration of the unloading port or airport of the goods and since notification of arrival includes the information needed to identify previously submitted summary declarations for the goods to unladed, FROB cargo will not be included in summary declaration and notification of arrival.

37- Who will lodge summary declaration for shipper owned containers?

The obligation to lodge summary declaration for shipper owned containers are subject to general rules and principals.