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Guidance

Trade with Turkey

How you import from and export to Turkey.

From:

[Department for International Trade \(/government/organisations/department-for-international-trade\)](/government/organisations/department-for-international-trade)

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The UK has signed a trade agreement with Turkey, which is in effect.

This guidance provides information on aspects of trade covered by the UK-Turkey agreement. It is for UK businesses trading with Turkey.

What the agreement includes

This agreement includes provisions on:

- trade in goods – including provisions on preferential tariffs, tariff rate quotas, rules of origin and sanitary and phytosanitary measures
- customs and trade facilitation
- intellectual property
- government procurement
- technical barriers to trade
- competition
- trade remedies
- dispute settlement

When the UK was an EU Member State, its trading relationship with Turkey was governed by the EU-Turkey Customs Union, alongside an agreement on agriculture and the coal and steel agreement. This arrangement has been transitioned into a traditional free trade agreement.

Tariff rates on goods

Preferential tariff rates for bilateral trade in goods between the UK and Turkey continue to apply as set out in the agreement. In some cases, the non-preferential applied rates for imports into the UK may in fact be lower because of changes in the UK's Most Favoured Nation tariff schedule.

Exporters need to prove origin via self-certification in order to benefit from these preferential rates. For example, the good must be originating in one of the parties.

You can use online tools [Trade with the UK \(https://www.gov.uk/get-rules-tariffs-trade-with-uk\)](https://www.gov.uk/get-rules-tariffs-trade-with-uk) and [Check How to Export Goods \(https://www.gov.uk/check-duties-customs-exporting\)](https://www.gov.uk/check-duties-customs-exporting) to check product-specific and country-specific information on tariffs and regulations that currently apply to UK trade in goods. These tools are regularly updated to reflect any changes.

Tariff rate quotas (TRQs)

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To find out the inward and outward tariff rate quotas, please see the [full treaty text \(https://www.gov.uk/government/publications/ukturkey-free-trade-agreement-cs-turkey-no12021\)](https://www.gov.uk/government/publications/ukturkey-free-trade-agreement-cs-turkey-no12021) which provides a complete list.

Revised Rules of Origin Protocol

From 1 January 2021 to 13 April 2021, the Rules of Origin Protocol in the agreement included a number of temporary provisions, including the product-specific rules (PSRs) and general provisions. From 14 April 2021, these were updated in line with the general provisions and PSRs set out in the Trade and Cooperation Agreement between the UK and the EU.

To benefit from the preferential tariffs under the UK-Turkey FTA, goods must meet the UK-Turkey preferential rules of origin.

Businesses and traders can still trade goods that do not meet the rules of origin, but they:

- will not benefit from preference under the UK-Turkey FTA
- may have to pay the standard ('Most Favoured Nation') tariffs that Turkey and UK apply to imports

Turkey and the EU set their own tariffs and have certain obligations to align these. Information about this can be obtained from Turkey's customs authorities.

The rules of origin in the UK-Turkey FTA are set out in 2 parts:

1. General provisions

These are rules that apply to all products being traded under preference. They include both the primary and administrative requirements.

2. Product-specific rules of origin

These are the specific rules that set out, for every product based on their Harmonized System (HS) code, what the requirements are for that product to be considered 'originating'. The Harmonized Commodity Description and Coding System (HS), was developed by the World Customs Organization (WCO) to describe and classify groups of goods. It is used by more than 200 countries worldwide.

The PSRs for this agreement use the 2017 version of the HS nomenclature. You should apply the PSR for your good using the code in which it was classified under this nomenclature.

In a limited number of cases the code for your good may have changed during HS revisions. We are currently updating our online services to reflect these changes. In the interim correlation tables tracing these changes have been made available

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by the [WCO \(http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs-nomenclature-2022-edition.aspx\)](http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs-nomenclature-2022-edition.aspx) and [the United Nations \(https://unstats.un.org/unsd/trade/classifications/correspondence-tables.asp\)](https://unstats.un.org/unsd/trade/classifications/correspondence-tables.asp)

To be considered originating and qualify for preferential tariffs, products must be sufficiently worked or processed within the parties to the agreement.

Originating products / cumulation

There are 2 ways in which a product can be considered originating:

1. It can be 'wholly obtained'

These are goods that have been exclusively obtained or produced in the territory of one country, without using materials from any other country. The goods must not have been manipulated or changed in another country, apart from certain minimal processes to keep them in good condition.

Examples of wholly obtained goods include:

- minerals extracted from the soil of a single country
- live animals born and raised in a single country
- goods produced in a single country from materials sourced exclusively from there.

A full list of [products which qualify for wholly obtained status and preferential treatment \(https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/general-provisions-checking-your-goods-meet-the-rules-of-origin#wholly-obtained\)](https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/general-provisions-checking-your-goods-meet-the-rules-of-origin#wholly-obtained) under the EU-UK Trade and Co-operation Agreement is available.

2. It has been substantially transformed in line with the relevant product-specific rule

There are 3 basic rules used to decide if goods are sufficiently transformed:

- the ad-valorem, or 'value added' rule
- the change of tariff classification
- manufacture from certain products or through specific processes

In the UK-Turkey agreement, materials originating from Turkey, as well as production carried out within Turkey on non-originating materials, may be considered as originating in the UK (and vice versa).

Using EU materials and processing in your exports to Turkey

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You can use EU materials or processing in your exports from the UK to Turkey and in your exports from Turkey to the UK. The UK and Turkey must have fulfilled the necessary requirements set out in the Rules of Origin Protocol.

You must ensure the working or processing you do in the UK goes beyond the minimal operations listed in the agreement and that the other relevant conditions are met. For example, you cannot simply package or label a product from the EU and export it to Turkey as a good originating in the UK.

Sending your goods to Turkey through the EU and other countries

Goods transited through the EU, and any other country with whom cumulation is applicable, are not subject to the same restrictions as those in transit through other third countries.

For example, you can split a consignment in the EU when exporting goods to Turkey, provided the goods comprising the consignment have not cleared customs in the EU.

Transit through any other third country is possible provided your goods remain under customs surveillance and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Proof of origin

As an importer, you must declare that you hold proof your goods comply with the rules of origin to benefit from preferential tariffs when:

- importing into the UK from Turkey
- importing into Turkey from the UK

Entitlement to preferential tariffs is based on a declaration on origin issued by the exporter. Your declaration on origin can be in electronic format (for example, emails and PDFs).

UK exporters should be:

- confident that the origin of goods is correct
- prepared to provide the necessary information if requested

Declaration on origin

The declaration on origin must use the following wording:

The exporter of the products covered by this document (customs authorisation No ... (1)) declares that, except where otherwise clearly indicated, these products are

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... (3)

(Place and date)

... (4)

(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

Notes

1. For exporters located in Turkey, when the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. Turkish exporters are not required to have or insert a Registered Exporter (REX) number under the UK-Turkey Agreement. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank. When the origin declaration is made out by an exporter located in the UK, the EORI number must be entered in this space.
2. Origin of products to be indicated.
3. These may be omitted if the information is contained in the document itself.
4. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

When exporting to Turkey you must include your EORI number in any declaration you issue to your Turkish customer, regardless of the value.

The declaration on origin must be provided on an invoice, or any other commercial document (excluding a Bill of Lading), describing the originating product in sufficient detail to enable its identification.

Declarations on origin will be valid for:

- 24 months from the date it was made out for imports into the UK
- 12 months for imports into Turkey

CHIEF/CDS

The measures on CHIEF and CDS have been amended to reflect the introduction of the trade agreement. This means that, instead of an EUR1 or an ATR, you must declare on CHIEF either a:

- statement of origin (U110)
- statement covering multiple shipments (U111)

This also applies for CDS.

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Sanitary and phytosanitary measures

Export Health Certificates (EHCs)

Plants and plant products

The UK requires all trading partners to use phytosanitary certificates which are issued in compliance with the International Standards for Phytosanitary Measures.

For Turkey there is no change to the phytosanitary certificates you previously used for exports to the UK. For exports to Great Britain there are changes to the wording of the additional declarations which need to be made on the phytosanitary certificates Turkey issue.

The IT systems used to facilitate the pre-notification of imports of plants and other regulated articles will be changing, moving from the current PEACH system to a new service building on IPAFFS technology. However, if you are an importer from Great Britain, you should continue to use the existing system until you are directed to register for the new service. The timing and sequencing of this migration will ensure a smooth and orderly transfer between systems, and will allow sufficient time for exporters to become familiar with the new service.

Any changes only apply to imports into Great Britain (England, Wales and Scotland). Northern Ireland remains within the EU's Sanitary and Phytosanitary area, so EU third country import requirements continue to apply to imports into Northern Ireland.

Live animals and animal products

Live animals and animal products imported into Great Britain, the Channel Islands or the Isle of Man will need to be accompanied by new EHCs. View [model health certificates for exporting live animals and animal products to Great Britain](https://www.gov.uk/government/collections/health-certificates-for-animal-and-animal-product-imports-to-great-britain) (<https://www.gov.uk/government/collections/health-certificates-for-animal-and-animal-product-imports-to-great-britain>).

[Find an Export Health Certificate](https://www.gov.uk/export-health-certificates?keywords=Turkey) (<https://www.gov.uk/export-health-certificates?keywords=Turkey>)

[Find out more about exporting animals and animal products](https://www.gov.uk/guidance/exporting-animals-and-animal-products-to-the-eu-from-1-january-2021) (<https://www.gov.uk/guidance/exporting-animals-and-animal-products-to-the-eu-from-1-january-2021>).

Regulations

Conformity assessment

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UKCA marking will be required for most goods placed on the market in Great Britain from the 31 December 2022. Please see our guidance to support businesses in the [transition to UKCA marking \(https://www.gov.uk/guidance/using-the-ukca-mark-from-1-january-2021\)](https://www.gov.uk/guidance/using-the-ukca-mark-from-1-january-2021).

Conformity assessment and marking requirements will not be changing in Turkey. Any mandatory third-party conformity assessment needs to be conducted by a Turkish recognised notified body.

Regulatory requirements

The UK government has published guidance on:

- [placing goods on the UK market \(https://www.gov.uk/guidance/placing-manufactured-goods-on-the-market-in-great-britain-from-1-january-2021\)](https://www.gov.uk/guidance/placing-manufactured-goods-on-the-market-in-great-britain-from-1-january-2021)
- [using the UKCA marking \(https://www.gov.uk/guidance/using-the-ukca-mark-from-1-january-2021\)](https://www.gov.uk/guidance/using-the-ukca-mark-from-1-january-2021)
- [status of conformity assessment bodies \(https://www.gov.uk/guidance/conformity-assessment-bodies-change-of-status-from-1-january-2021\)](https://www.gov.uk/guidance/conformity-assessment-bodies-change-of-status-from-1-january-2021)

The regulatory requirements of Turkey have not changed. You need to meet the relevant requirements.

Services

Providing services in Turkey

If you're a UK business providing services in Turkey, you need to follow Turkish regulations about:

- getting an authorisation or licence to provide a service
- complying with local business regulations
- Turkish nationality requirements which could prevent you from providing services in some sectors

[Consider appointing an English-speaking lawyer in Turkey \(https://www.gov.uk/government/publications/turkey-list-of-lawyers\)](https://www.gov.uk/government/publications/turkey-list-of-lawyers) to help you comply with specific regulations. You can also contact your local chamber of commerce for advice.

The authoritative source for Turkish market regulations is the Government of Turkey.

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The UK and Turkey have a Bilateral Investment Treaty, which remains unaffected. There are no specific investment provisions in place in the UK-Turkey agreement.

Further information

Find [further guidance on exporting \(https://www.gov.uk/export-goods\)](https://www.gov.uk/export-goods).

Find out about [moving goods into, out of, or through Northern Ireland \(https://www.gov.uk/government/collections/moving-goods-into-out-of-or-through-northern-ireland\)](https://www.gov.uk/government/collections/moving-goods-into-out-of-or-through-northern-ireland).

Freight forwarding may save you time and money if you're exporting large volumes of goods or high value items by sea or air freight. Find out more about [moving goods and using freight forwarders \(https://www.great.gov.uk/advice/moving-goods-and-using-freight-forwarders/\)](https://www.great.gov.uk/advice/moving-goods-and-using-freight-forwarders/).

This guidance is for information only. You should consult your legal advisers if you wish to ensure you understand the legal implications of trading for your business.

Additional guidance

Read more guidance on:

- [rules of origin between the EU and UK \(https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu\)](https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu)
- [product-specific rules between the EU and UK \(https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/product-specific-rules\)](https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/product-specific-rules)
- [duties and customs procedures for exporting goods \(https://www.gov.uk/check-duties-customs-exporting\)](https://www.gov.uk/check-duties-customs-exporting)
- [tariffs, taxes and rules to trade with the UK \(https://www.gov.uk/get-rules-tariffs-trade-with-uk\)](https://www.gov.uk/get-rules-tariffs-trade-with-uk)

Contact

If you have queries about trade, [contact the Department for International Trade \(DIT\) \(https://www.gov.uk/government/organisations/department-for-international-trade#org-contacts\)](https://www.gov.uk/government/organisations/department-for-international-trade#org-contacts).

Should you wish to speak to someone directly, we have local trade offices based around the UK. Within each office, you can contact an international trade

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