

RESTRICTED

# GENERAL AGREEMENT ON TARIFFS AND TRADE

BOP/48  
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Limited Distribution

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Committee on Balance-of-Payments Restrictions

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## 1965 CONSULTATION UNDER ARTICLE XVIII:12(b) WITH TURKEY

### Basic Document for the Consultation<sup>1</sup>

#### I. Legal and administrative basis of the restrictions

1. Existing import controls in Turkey are maintained for balance-of-payments reasons. The Cabinet and certain administrative organs are entrusted with the administration of import control and restriction measures under the following laws and regulations:

- (A) Law No. 3614 and Law No. 13 which authorize the Ministry of Commerce to regulate foreign trade in collaboration with the Ministry of Finance.
- (B) Law No. 5383 which provides that imports can be restricted or prohibited by the Council of Ministers for the economic and financial needs and requirements of the country.
- (C) Law No. 1567 for the Protection of the Value of the Turkish Currency and Decree No. 17 based thereon provide for certain restrictions and control in relation to the transfer of foreign exchange for imports.
- (D) Decree dated 29 June 1961 referring to the implementation of the Development Plan adopted by Parliament on 21 November 1962.
- (E) Yearly programme for 1965, Decree No. 6/3788, dated 13 October 1964.

2. The Ministry of Commerce, within the framework of these laws and regulations and after consultation with the Ministry of Finance and other interested ministries and agencies, such as the Ministries of Industry and Agriculture, the State Planning Organization, the Union of Chambers of Commerce, Industry and Commodity Exchanges, the Unions of Exporters, determines the principles governing the foreign trade controls and restrictions and submits them to the Council of Ministers for approval. The latest half-yearly programmes are contained in Decree No. 6/4100 dated 4 January 1965. The relevant portions of the regulation based on this Decree are given in Annex I.

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<sup>1</sup>This material has been supplied by the Turkish authorities.

3. The allocation of foreign exchange, issue of licences, transfer of foreign exchange and related formalities are carried out by the Central Bank of Turkey. Some Ministries are also authorized to issue permits for a limited number of commodities for technical reasons.

4. Commercial imports can be made only by persons in possession of an "importer's certificate" which is obtainable from Chambers of Commerce or Industry. However, this certificate is not required from manufacturers, exporters, mine operators and touristic establishments for the exclusive needs of their commercial activities. An "importer's certificate" specifies the type of commodities which the holder is entitled to import. There are separate arrangements for imports by the manufacturers, exporters etc, mentioned above. The requirement of an "importer's certificate" is not applicable to the public sector, including public and governmental agencies and enterprises. The Chambers of Commerce or Industry which issue these certificates are not governmental organizations. However, they are established under the provisions of a specific law. Their main function is to co-ordinate the interests of producers and consumers and to assist both the private and public sectors on economic and commercial matters.

## II. Methods used in restricting imports

5. Since August 1958, imports have been based on a quota system in accordance with the Stabilization Programme. The Turkish authorities point out that, since May 1959, this system has been moving towards the liberalization of imports.

6. Imports from EMA and convertible currency countries are effected through yearly liberalization and half-yearly global quota lists, whereas commodities from bilateral agreement countries are imported under the related agreements and the quota lists attached to them.

Apart from these general import programmes there are infra-structure and off-shore imports connected with NATO and imports carried out under private capital arrangements and special investment arrangements such as those provided by DLF, EXIMBANK, Consortium members, IDA and IBRD, and also imports of agricultural surplus commodities made under Public Law 480.

7. The import programme thus comprises liberalization, global quotas and bilateral agreement countries' lists. The outlines of the characteristics of these categories and relevant import formalities applicable are as follows:

### (a) Liberalized imports

Goods shown in the liberalization lists can be imported under licences which are issued without any limitation. Therefore, apart from some limited items for which a prior permission is required for purpose of quality control, there are no restrictions for the commodities included in these lists. Import applications for commodities shown in the liberalization lists are made to the authorized commercial banks without any limitation. A cash guarantee of 70 per cent for the

first liberalization list and 100 per cent for the second list is required at the time of application. This guarantee is kept in deposit in the Central Bank of Turkey until the commodities for which the licence is issued are actually cleared from customs. (For the commodities shown in the liberalization lists, see Annex III.)

(b) Global quota imports

The global list indicates the quotas fixed for commodities subject to quantitative restrictions. The list of commodities subject to allocation is composed of separate global quotas for industrialists and importers. The shares of private and public sectors in the industrialists' quotas are determined by the Ministry of Commerce in collaboration with the Ministry of Industry and the Union of Chambers of Commerce and Industry. Furthermore, the distribution of shares within these two sectors is made by the Ministry of Industry (for the public sector) and by the Union of Chambers of Commerce and Industry (for the private sector).

Importers' quotas are distributed through the Central Bank of Turkey in proportion to requests without any discrimination between the private and public sector applicants.

Import applications by importers for commodities subject to allocation are made to the authorized commercial banks within one month from the publication of the import programme. Applicants are obliged to make separate applications for each quota and an application by one applicant for a particular quota cannot exceed 20 per cent of this quota. The deposit of a 10 to 30 per cent guarantee is required with the filing of an application.

The Central Bank, after classifying the applications as per quota serial number, allocates exchange in proportion to requests. The applicants are notified of their shares by foreign exchange letters. Other regulations concerning such imports are contained in Articles 17 and 18 of the import regulations (see Annex II).

Allocations from the industrialists' quotas are made by requirement certificates through the authorized agencies within the period of validity of the quota list. Ten per cent guarantee is required for imports by industrialists. The requirement certificates are valid for three months.

Formalities regarding imports of the public sector are determined by the Ministry of Finance in accordance with the foreign trade régime and legislation concerning protection of the value of the Turkish currency.

(c) Imports from bilateral agreement countries

Imports from bilateral agreement countries are limited to the quotas fixed in the lists attached to these agreements. Consequently, commodities which are imported without any restriction from the free currency area are subject to quantitative restrictions when imported from bilateral agreement countries.

Applications for imports from bilateral agreement countries are made to the authorized commercial banks under the same procedure as mentioned above. For these requests the 20 per cent margin limit is likely to be applied. These quotas are also subject to subsequent monthly applications and distributions.

8. AID financed imports and imports under Public Law 480 are made in accordance with the provisions of the special regulations prepared by the Ministry of Commerce. Treatment of all other imports which fall outside the foreign trade régime, such as infra-structure, off-shore and other similar imports of an extraordinary nature, is determined by the Ministry of Finance.

9. Applications concerning imports without foreign exchange for commercial samples, advertising goods and commercially accepted accessories are made according to their value, up to 500 Turkish liras, to customs authorities and post offices, from 501 to 50,000 liras to local exchange control authorities and over 50,000 liras to the Ministry of Finance; the necessary import certificates are issued by the same authorities.

10. Import programmes are drawn up mainly according to the following considerations:

- (a) The main reasons for import restrictions in Turkey are the difficulties arising from the balance-of-payments situation, and especially deficits in the balance of trade. As foreign exchange is limited, the level of imports is restricted to commodities which are expected to contribute to an improvement in the balance of payments. Necessary measures have been taken in order to meet the import requirements for capital goods. Efforts are being made to build industries which use relatively greater amounts of domestic raw materials.
- (b) Financing of import programmes is based on estimated cash positions revised every six months by the Ministry of Finance in co-operation with other related Ministries and the Central Bank. The preparation of cash position estimates is based on existing reserves and probable receipts.

III. Treatment of imports from different sources

11. The breakdown of imports according to sources is as follows:

<u>Description</u>	(Million \$)				
	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>Provisional 1964</u>	<u>Estimated 1965</u>
1. Normal imports	445.0	551.5	600.0	506.	615.0
a. Free Exchange Area	388.7	493.5	532.3	456.4	550.0
1. Liberalization list	209.4	280.7	265.0	236.0	220.0
2. List of commodities subject to allocation	100.3	99.2	123.8	115.0	200.0
3. Foreign private capital	20.0	27.1	14.0	17.0	15.0
4. Infra-structure and off-shore imports	37.0	33.7	18.0	3.0	20.0
5. AID(DLF), Eximbank, IBRD credits, etc.	22.0	52.8	106.5	64.0	85.0
6. Import without exchange allocation and other	-	-	5.0	11.4	10.0
b. Bilateral agreement countries	56.3	58.0	67.7	50.0	65.0
2. PL 480 surplus commodities	64.5	70.7	87.5	31.0	50.0
Total imports	509.5	622.2	687.5	537.4	665.0

As is seen in the above table, more than 89 per cent of normal imports are from the free exchange area. The share of imports from bilateral agreement countries in total normal imports is around 11 per cent.

12. Imports from the liberalization list reached the following levels in the 1961-1965 period:

<u>Percentage of liberalization</u>	(Million \$)				
	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>Provisional 1964</u>	<u>Estimated 1965</u>
1. In total yearly imports	41.1	45.1	38.6	43.9	33.1
2. In total normal imports	47.1	59.9	44.1	47.6	35.8
3. In normal imports from free exchange area	53.8	56.9	50.7	52.9	40.0
4. In programme imports <sup>a</sup>	57.0	64.1	58.1	58.8	45.0
5. In programme imports from free exchange area <sup>b</sup>	67.6	73.9	68.6	67.2	52.4

<sup>a</sup> Liberalization plus list of commodities subject to allocation plus bilateral agreement countries.

<sup>b</sup> Liberalization list plus list of commodities subject to allocation.

There is a drop in the estimated percentages of liberalization in 1965 compared with 1964. There was more demand for the liberalization list towards the end of 1964. On the other hand owing to the domestic production some of the items had to be taken out of the liberalization list; such were petroleum products, trucks, tyres, and tubes. These items were put in the list of commodities subject to allocation, in order to protect newly established industries. Imports of agricultural surplus commodities are available as United States assistance under Public Law 480 and it is regarded as an exceptional item in our exports.

13. The share of imports from bilateral agreement countries has been declining during 1961-1964 period. This share was 11 per cent in 1961 and it dropped to 9.3 per cent in 1964. There is no discrimination in the contents of quota lists related to these countries. As a basic principle of the Foreign Trade Régime, the quota lists of bilateral agreement countries do not include commodities which are not covered by other import lists. All restrictive measures and conditions included in other import lists are also applicable to the lists of bilateral agreement countries.

14. The countries with which we have bilateral trade and payments agreements are: Union of Soviet Socialist Republic, Poland, Rumania, Czechoslovakia, Hungary, Bulgaria, Eastern Germany, Yugoslavia, Egypt, Israel. Clearing agreements with Iran, Finland, and Brazil are being converted to a free exchange basis. Under the bilateral agreements, payments are made according to a clearing system. In the agreements with Israel and Yugoslavia however there is a mixed payments system which provides that 50 per cent of the payment for each transaction is entered in a separate free exchange account, which is settled at regular intervals in free convertible currencies.

#### IV. Commodities or groups of commodities affected by restrictions

15. The breakdown of imports as investment goods, raw materials and consumption goods is shown in the following table:

COMPOSITION OF IMPORTS

Year	Investment Goods		Raw Materials		Consumption Goods		Total	
	Mill. \$	%	Mill. \$	%	Mill. \$	%	Mill. \$	%
1959	162.3	34.8	240.2	51.1	66.4	14.1	469.9	100
1960	191.4	40.9	217.6	46.5	59.2	12.6	468.2	100
1961	185.3	36.4	207.9	40.8	116.3	22.8	509.5	100
Average of 1959-								
1961	180.0	37.3	222.0	44.8	80.5	16.7	482.5	100
1962	228.2	36.7	291.5	46.8	102.5	16.5	622.2	100
1963	253.6	36.9	331.8	48.3	102.1	14.8	687.5	100
1964 <sup>a</sup>	280.0	43.7	280.0	43.7	80.0	12.6	640.0	100
1965 <sup>a</sup>	294.0	44.0	291.0	44.0	80.0	12.0	665.0	100

<sup>a</sup>Programme estimates

As seen in the above table, the shares of investment goods, raw materials, and consumption goods are around 38-42 per cent, 40-46 per cent and 15-20 per cent respectively.

V. Use of State trading or government monopoly

16. A limited number of commodities are imported only by State-owned enterprises for reasons of revenue, security and health. These include:

Revenue: Coffee, tea, tobacco, salt, alcohol and alcoholic beverages and playing cards.

Security: Explosives and arms (excluding sporting and hunting equipment).

Health: Opium and its derivatives, medical opium and morphine, cocaine and their salts and x-ray films.

Imports of cereals are under the exclusive control of the Soil Products Office.

VI. Effects of the restrictions on the balance of payments, and probable developments

17. Owing to the substantial deficits of the current accounts and insufficient inflow of normal foreign capital, restrictive measures are indispensable in the import system of Turkey. With future improvements in the balance of payments and the foreign exchange reserves, the existing restrictions will be relaxed and eliminated.

18. According to the target set in the Five Year Development Plan, an equilibrium in the balance of current accounts will be achieved at the end of fifteen years, i.e. in 1977. After this period the balance of payments may necessitate the importation of foreign capital equal to the amounts of foreign debt payments. This inflow of foreign capital will be in the form of private capital and banking credits for investment projects.

19. The realized figures of the balance of payments for 1962-1964 and estimates for 1965 are shown in Table 1 attached to this document. As one can see from the table, foreign trade in 1960-1964 has shown substantial increases in both exports and imports:

(in million dollars)

	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Exports	321.0	347.0	381.2	368.1	410.8
Imports	468.0	510.0	622.2	687.6	537.4
Balance	-147.0	-163.0	-241.0	-319.5	-126.6

The growing import requirements of the economy and a favourable liberalization practice during the last years are the main reasons for the increases in imports. However in 1964 due to decreased imports for construction of the Eregli Iron and Steel Plant, lower NATO infra-structure imports and smaller imports of agricultural products under surplus disposal programmes, the level has been lower, while the programme imports remained unchanged.

20. On the other hand, despite the growing domestic demands, increases in production and favourable foreign market conditions for some important export commodities, as well as some new export items, have caused unexpected increases in the total volume of exports. Exports for 1965 are estimated at \$410 million, imports at \$565 million, thus giving an estimated trade deficit of \$155 million. The import estimate has been made according to the principles laid down in the First Five Year (1963-1967) Development Plan. As to the export estimate for 1965, expected developments in various economic sectors, production surpluses over the domestic demand, marketing possibilities in foreign countries, the position of the competing countries and probable developments were taken into consideration. It is foreseen that the favorable export trend in 1964 is likely to continue during 1965.

21. The net total of invisible items in the balance of payments for 1962-1963-1964 showed a deficit of \$-41, \$-9, \$-35 million respectively. Among these items, interest payments, tourism and travel expenses, workers' earnings and private profit transfers are the most important. Infra-structure and off-shore receipts, which are around \$40-\$50 million, represent a positive item partially reducing the deficit of the balance of current accounts.

22. Among the capital movements, foreign debts constitute an important negative item. In 1965, this item is calculated at approximately \$185 million, which will be a heavy burden on the economy. The inflow of private foreign capital, which showed a continuous increase during recent years, is regarded as a promising item in the balance of payments. Various credits and assistance from different sources constitute the remaining items of the capital movements. The total capital inflow in 1962-1964 amounted to \$311, \$375 and \$251 million respectively. It is expected to be \$394 million in 1965. These figures include Public Law 420 assistance and consortium credits as well.

23. The foregoing balance-of-payments situation, and the import restrictions which it necessitates, are but one aspect of a difficult situation which Turkey seeks to overcome through implementation of a co-ordinated Development Plan. It is the intention of the Turkish Government to continue the application of the measures introduced with the Stabilization Programme in 1958. The continuity of the stabilization measures is also considered indispensable for the achievement of the targets set in the Development Plan.

24. Many other factors of the Plan should contribute to improve Turkey's balance-of-payments situation. In order to encourage savings, investment and exports, a favourable but anti-inflationary money and credit policy is to be followed. Central Bank resources for general and annexed budgets are limited to short-term treasury advances to be paid by the end of the year. The use of Central Bank resources for State economic enterprises has been limited to short-term credits for the purchase of certain agricultural products, such as sugar, beans, tobacco and wheat.

25. Since 1960, there have been some changes in interest and discount rates. Some reductions in discount rates took place in favour of export financing and agricultural and industrial credits. In order to promote the production of export commodities, a preferential credit policy is being pursued through the Agricultural Bank.

26. In order to meet the financial requirements of the Development Plan, some new tax measures have been adopted recently which are not expected to cause any significant increases in prices. On the other hand, investment allowances have been provided in income tax and corporation taxes to encourage new investments.

27. In addition, to encourage exports, Bill No. 261, passed by the Parliament, provides for the refunding of indirect tax elements included in the cost of export commodities; Article 13 of the Foreign Trade Régime, attached to this document, brought new facilities for the promotion of exports; and, with few exceptions, formalities concerning licence and registration of exports have been eliminated.

28. The yearly totals of gross national product, total investments, imports of investment goods, and their relation to each other, for the period of 1961-1965, are shown in the attached Table 2. According to realized figures, the rate of increase in gross national product, in constant prices, for the period of 1962-1964 was 6.1 per cent, 7.5 per cent, 4 per cent (provisional) respectively. The proportion of gross national product invested in 1961-1964 was 16.0 per cent, 15.8 per cent, 15.3 per cent and 15.8 per cent respectively. For 1965, it is estimated that a 7 per cent increase in gross national product will be achieved and the share of investments in gross national product will be 17.9 per cent.

TABLE 1

BALANCE OF PAYMENTS  
1962-1965

Description	1962	1963	(Million \$)	
			1964 (Provisional)	1965 (Programme)
<b>I. CURRENT ACCOUNTS:</b>				
a. Foreign trade				
(1) Exports (f.o.b.)	381	368	411	410
(2) Imports (c.i.f.)	-622	-687.5	-537	-665
Balance of trade	<u>-241</u>	<u>-319.5</u>	<u>-126</u>	<u>-255</u>
b. Invisible items				
(1) Interest payments	-33	-31.5	-31	-28
(2) Tourism and travel	-10	-13	-13	-10
(3) Workers' remittances	-	-	9	20
(4) Profit transfers	-2	-1.5	-5	-6
(5) Turkish lira expenses of US Government	-	21	4	10
(6) Payments for services from project credits	-	-	-4	-
(7) Other invisibles	<u>4</u>	<u>16</u>	<u>5</u>	<u>16</u>
Invisibles (Net)	<u>-41</u>	<u>-9</u>	<u>-35</u>	<u>2</u>
c. Infrastructure and offshore receipts				
	<u>40</u>	<u>49</u>	<u>59</u>	<u>46</u>
Balance of current account	<u>-242</u>	<u>-279.5</u>	<u>-102</u>	<u>-207</u>
<b>II. CAPITAL MOVEMENTS:</b>				
1. Foreign debt payments	-97	-114	-110	-187
2. Foreign private capital	36	21	25	25
3. PL 480 (surplus)	71	73	28	40
4. Imports without exchange allocation	-	5	7	10
5. Project credits	26	96.5	36	65
6. Import credits	26	10	10	-
7. Consortium credits	<u>152</u>	<u>169.5</u>	<u>145</u>	<u>254</u>
Balance of capital mov.	<u>214</u>	<u>261</u>	<u>141</u>	<u>207</u>
General balance	<u>-28</u>	<u>-18.5</u>	<u>39</u>	<u>-</u>
<b>III. SHORT-TERM IMPORT AND EXPORT CREDITS</b>				
	<u>...</u>	<u>-35.5</u>	<u>...</u>	<u>-</u>
<b>IV. RESERVE MOVEMENTS</b>				
	<u>11</u>	<u>47.5</u>	<u>-12</u>	<u>-</u>
<b>V. ERRORS AND OMISSIONS</b>				
	<u>17</u>	<u>6.5</u>	<u>-27</u>	<u>-</u>

TABLE 2  
GROSS NATIONAL PRODUCT, INVESTMENTS AND IMPORTS OF  
INVESTMENT GOODS  
(At current prices)

Year	Gross National Product		Investments		Imports of Investment Goods		Percentage	
	Mill. TL.	Mill.\$ <sup>a</sup>	Mill. TL.	Mill. \$	Mill. TL. <sup>b</sup>	(4/2)	(6/4)	
1	2	3	4	5	6	7	8	
1960	48,963	5,440	7,779	191.4	2,488	15.9	32.0	
1961	49,081	5,453	7,843	185.3	2,409	16.0	30.8	
1962	55,248	6,139	8,712	228.2	2,967	15.8	34.0	
Average of 1960-1962	51,097	5,677	8,111	201.6	2,621	15.9	32.2	
1963	62,759	6,973	9,634	253.6	3,297	15.3	34.2	
1964 <sup>xx</sup>	66,289	7,365	10,450	...	...	15.8	...	
1965 <sup>x</sup>	70,929	7,881	12,700	294.0	3,822	17.9	30.1	

<sup>a</sup>At the rate of \$1 = 9 TL.

<sup>b</sup>At the rate of \$1 = 13 TL., being the cost value of \$ worth of commodity after the payment of customs charges.

<sup>x</sup>Programme estimates.

<sup>xx</sup>Provisional.

TABLE 3

INVESTMENTS

(1961-1965)

(Million TL)

Description	1961	1962	1963	1964(x)	1965(xx)
I. Public sector	4,063	4,496	5,511	6,301	7,700
II. Private sector	3,305	3,600	4,123	4,149	5,000
Total	7,368	8,096	9,634	10,450	12,700

Shares in percentage

1. Public sector %	55.1	55.5	57.2	60.3	60.6
2. Private sector %	44.9	44.5	42.8	39.7	39.4

Source: 1965 Development Plan.

(x) Provisional.

(xx) Programme estimates.

TABLE 4.  
1965 INVESTMENTS ACCORDING TO SECTORS OF  
ECONOMIC ACTIVITY

Economic Sector	Private sector Million TL.	Public sector Million TL.	Total Million TL.
1. Agriculture	730	1,520	2,250
2. Mining	200	605	805
3. Industry	1,100	1,188	2,288
4. Energy	170	1,001	1,111
5. Transportation and communication	350	1,401	1,751
6. Tourism	150	161	311
7. Housing	2,300	134	2,434
8. Health	10	246	256
9. Education	10	004	814
10. Commerce	10	640	680
<b>TOTAL</b>	<b>5,000</b>	<b>7,700</b>	<b>12,700</b>

Source: 1965 Development Programme

List of Annexes

- I. Import Instructions Regarding the Foreign Trade Régime
- II. Foreign Trade Régime
- III. Liberalization Lists

ANNEX I

Ministry of Commerce

IMPORT INSTRUCTIONS REGARDING  
THE FOREIGN TRADE REGIME

Part I - General Provisions

Scope of Instructions and powers

Article 1 - Transactions relating to commercial imports into Turkey by way of foreign exchange allocation shall be carried out in accordance with these Instructions which are issued pursuant to the Decree on the Foreign Trade Régime and with the relevant circulars and the Instructions which will be given to the responsible authorities by the Ministry on the basis of the powers conferred on it.

Definitions

Article 2 - Definitions of abbreviated terms as used in these Instructions are given below:

Ministry: Ministry of Commerce.

Decree means the Decree on the Foreign Trade Régime put into force by Decree of the Council of Ministers No. 6/4100 of 25 December 1964.

Central Bank means the Central Bank of the Turkish Republic.

Authorized banks means the commercial banks authorized to act as intermediaries in import transactions in accordance with the Law on the Protection of the Value of the Turkish Currency.

Union of Chambers means the Union of Chambers of Commerce, Chambers of Industry and Commodity Exchanges of Turkey.

EMA means the European Monetary Agreement.

Agreement countries means the countries outside the EMA with which we have a bilateral agreement.

Dollars: United States dollars.

Actual import means the registration of the customs declaration and payment of custom duties and levies on commodities to be imported in compliance with the customs regulations. Suspension of the settlement of customs duties and levies is considered as full payment.

Importer's certificate

Article 3 - Imports may be effected only by real or judicial persons to whom an "importer's certificate" has been issued.

Importer's certificates are issued by the Chamber of Commerce, the Chamber of Industry or the Chamber of Commerce and Industry with which the merchant or the industrialist is registered in accordance with the supplementary regulations published by the Union of Chambers. Importer's certificates shall not, however, be required for imports to be made by industrialists, exporters, mine operators and tourist agencies for the exclusive needs of their commercial activities. Title and requirements of such firms should be attested by a certificate obtained from a Chamber of Commerce, Chamber of Industry, Chamber of Commerce and Industry, Exporters' Union or the Ministry of Tourism and Information.

Nevertheless, no certificate shall be required proving the entitlement and needs of industrialists when they make imports under industrialists' quotas, and imports made for their own requirements by industrialists holding an importer's certificate.

Deposit

Article 4 - Persons making an import application must make a cash deposit with the authorized banks in accordance with the following rules:

I. For imports to be made under the liberalization list, a deposit calculated at the rate of:

- (a) 70 per cent for goods in List I;
- (b) 100 per cent for goods in List II;

of the Turkish Lira equivalent of the foreign exchange requested.

II. For imports to be made under the global quota list, a deposit of:

- (a) 50 per cent for importers
- (b) 10 per cent for industrialists

of the Turkish Lira equivalent of the foreign exchange requested.

In the case of applications under a Requirement Certificate, the Turkish Lira equivalent of the total amount of foreign exchange indicated in the said Certificate shall be deposited.

III. In the case of imports to be made under the quota lists of agreement countries, the cash deposit shall be at the rates specified in paragraph II above.

IV. The deposit made is not charged against the equivalent value of the goods.

Transfer of the deposit to the Central Bank

Article 5 - The deposits received by the authorized banks shall be transferred in full at the end of each week to an account to be opened at the Central Bank in the name of the bank concerned.

Deposits having to be refunded or accruing to the Exchequer in accordance with the provisions of the present Instructions, shall be withdrawn in full from the said account each week by the banks concerned.

Permit

Article 6 - The permit is the document a sample of which is annexed to the present Instructions and which is issued by the competent authority in respect of goods the importation of which requires the authorization by a particular agency, in order that an application for foreign exchange may be made under the import lists.

Permits are valid for three months from the date of issue.

Nevertheless, these documents may not be utilized beyond the time-limit prescribed for the application in the case of imports under the global quota list and beyond the period of validity of the lists concerned in the case of imports under the liberalization lists and the quota lists of agreement countries.

Foreign exchange allocation letter

Article 7 - The foreign exchange allocation letter is the document indicating the amount of foreign exchange allocated to the applicant for an import application. It is delivered by the Central Bank to serve as a basis for the transfer of foreign exchange.

Requirement certificate

Article 8 - The requirement certificate is the document a sample of which is attached to the present Instructions, which is issued to replace the foreign exchange allocation letter in the case of quotas or articles, the distribution or allocation of which is entrusted to an agency other than the Central Bank by the authority in question.

The time-limit for the utilization of requirement certificates is three months from the date of issue.

Nevertheless, this time-limit may in no case exceed by more than a month the expiration of the validity of the global quota list or the quota list of agreement countries in which the quota in question has been published.

In order to ensure this, the time-limit for the utilization of the said certificates shall be fixed by the responsible authorities according to the aforesaid rules and shall be indicated in the requirement certificate.

Requirement certificates for quotas for investment in construction and repair of ships shall not be subject to the provisions of the third and fourth paragraphs above.

Import licences and import time-limits

Article 9 - The import licence is the document issued by the Central Bank for the customs clearance of the goods to be imported.

The time-limit of validity of import licences is six months from the date of issue. Subject to the provisions of Articles 25 and 27 of the present Instructions, in all imports to be made within the scope of the foreign trade régime, the goods must have been actually imported within the said time-limit.

In cases in which the goods are submitted to the customs within the import time-limit but have not been imported within the said time-limit, the goods may be cleared through the customs within fifteen days of the expiration of the said time limit without need for a separate authorization. This time-limit also applies to applications for changes of country and of method of payment.

Imports entrusted to particular agencies under the relevant law and decrees

Article 10 - Goods, the importation of which has been entrusted to establishments and organizations determined according to the relevant law or decrees may only be imported by the said establishments and organizations.

Imports subject to a special authorization

Article 11 - An exception is made in the case of provisions relating to goods the introduction of which into Turkey is subordinated to a special authorization in virtue of the legislation of the force.

Prohibition to import used goods

Article 12 - The importation of old, used and reconditioned goods within the scope of the foreign trade régime is prohibited.

Prohibition of change of source of financing imports

Article 13 - Goods paid for with foreign exchange derived from our own resources may not be imported in lieu of goods for which allocations have been made out of AID funds.

Part II - Rules to be Applied to Import Transactions

Import lists

Article 14 - All imports under these Instructions are made under the following lists:

- Liberalization lists
- Global quota lists
- Quota lists of agreement countries

These lists are prepared in accordance with the customs tariff numbers, and/or any supplements or changes to these lists published in the Official Gazette.

Liberalization and global quota lists are applicable to the EMA countries, and to those countries with which we have no bilateral agreement, which trade in United States dollars in the dollar area in United States dollars or convertible EMA currencies in other areas.

The global quota list prepared for industrialists and importers indicates the amounts of quotas separately and, for commodities the importation whereof is subject to a special permission, the name of the agency which will issue this permission.

The quota lists of the agreement countries concern exclusively imports to be made from the countries concerned, under bilateral trade and payment agreements.

The quota lists of the agreement countries may not contain goods which are not included in the liberalization or global quota lists.

The restrictive clauses and provisions on these lists shall also apply in full to the quota lists of agreement countries. The Ministry, when deemed necessary, may discriminate between industrialists and importers on the quota lists of bilateral agreement countries.

Rules to be observed in making import applications

Article 15 - Applications for imports shall be made to the authorized banks.

In the case of imports for which a requirement certificate is needed the application shall be made to the agency which is to issue the certificate.

The applications should provide the following information: the list in which the commodities to be imported are included, the number and date of the Official Gazette in which the relevant list has been published; the Customs Tariff Classification, quota serial number, description, dollar value, intended source, number and date of the importer's certificate, the name of the Chamber with which the importer is registered, registration number and the full name and address of the importer.

Applications relating to the commodities the import of which is subject to the permission of a particular agency, should be accompanied by the relevant permission certificate.

In the case of applications relating to articles to be imported by the sole agents of factories, documents confirming the distributor's entitlement issued by the Union of Chambers or the Chambers appointed by it must be submitted to the authorized bank.

No distributor's certificate shall be required for imports made by industrialists solely for their own needs under industrial quotas.

Imports to be made under liberalization lists

Article 16 - Applications relating to commodities included in the liberalization list are made to the authorized banks as outlined in Article 15 and in the rules regarding payment by letter of credit.

In this case the whole of the guarantee and the Turkish Lira equivalent of the foreign exchange applied for, shall be deposited with an authorized bank before obtaining the import licence, an application for transfer must be made on a form filled in by the authorized bank, and the import licence must be obtained from the Central Bank.

Imports to be made under the global quota list

Article 17 - (A) Authority to which import applications should be made

Applications for imports under the global quota list should be made to the authorized banks within one month from the publication of the said list in the Official Gazette. Separate applications are to be made for each import and should mention the quota serial number. Applications should not exceed 20 per cent of the value of the relevant quota, the rules of Article 15 must be observed, and a guarantee must be deposited under Article 4.

The total amount of the applications made by a single firm may exceed 20 per cent of the quota concerned.

The total amount of the applications made by the headquarters and branches of a single firm also may exceed the 20 per cent ratio.

If the quota concerned is partially under the control of an agency, the 20 per cent ratio shall be reckoned according to the amount left in the free part.

Applications in excess of 20 per cent shall be considered entirely invalid.

(B) Formalities to be complied with by the authorized banks

Import applications shall be transmitted by the authorized banks within five working days to the branches of the Central Bank accompanied by the necessary documents.

(C) Formalities to be complied with by the Central Bank

The Central Bank, after classifying applications as per quota serial number, distributes among those concerned the quantities fixed for each quota.

If the amount allocated for a particular quota is insufficient to meet the applications made, the distribution shall be made *pro rata* to the amount of the applications.

When calculating the allocations, fractions of less than 50 cents shall be ignored, and fractions exceeding 50 cents shall be made up to one dollar.

The results of the allocations made according to the above rules shall be notified to the parties concerned by foreign exchange allocation letters.

(G) Making up the unit price

If the amount of foreign exchange allocated to any applicant does not cover the price of one unit of the goods indicated in the proforma invoice which has to be produced, but reaches 50 per cent of that price, the amount of foreign exchange allocated shall be increased to the price of one unit.

If, however, the amount of foreign exchange allocated is less than 50 per cent, this rate may be lowered by the Ministry to ensure the importation of one unit. Nevertheless, in order to raise to the unit price the various articles included under the same quota number, the foreign exchange relating to only one of these articles to be selected by the applicant shall be increased to the unit price, and the applications relating to the other articles included under the same item shall be cancelled.

Applications for this purpose must be addressed to the Central Bank within one month of the date of the foreign exchange allocation letter.

The value of the other parts and accessories if present on the catalogue or proforma invoice of the main commodity, of which the import and use or sale are necessary along with the main commodity, and the fitness for importation of which is certified by a document obtained from the Chamber of Commerce, the Chamber of Industry or the Chamber of Commerce and Industry concerned, shall also be added to the unit price by the Central Bank within the above limits. If an additional allocation is granted to increase the amount to the price of a unit, the time-limit for the utilization of the foreign exchange allocation letter shall begin to run as from the date of the additional allocation.

(D) Issue of import licences

Import licences shall be issued to the persons concerned by the Central Bank in accordance with the following conditions:

(a) If the import is to be made against payment by letter of credit, the Turkish Lira equivalent of the goods must be deposited with the authorized banks, and the application for transfer must be made on import forms to be filled in by these banks within two months of the date of the foreign exchange allocation letter and within three months of the date of the requirement certificate.

(b) If the import is to be made by the method of payment against documents or against goods, this must be stated by those concerned within the time-limit specified in paragraph (a), and 50 per cent of the Turkish Lira equivalent must be deposited with the authorized banks.

Imports to be made against quotas placed at the disposal of particular agencies

Article 18 - Import applications relating to articles placed at the disposal of particular agencies in the global quota list must, in the case of both importers and industrialists, be submitted to the said agencies in accordance with the rules laid down in Article 15 and within the time-limit of validity of the list.

The result of the allocation shall be communicated to those concerned by means of requirement certificates in accordance with Article 8 at the same time as to the Central Bank.

The said quotas shall be utilized or allocated by the agencies within the period of validity of the relevant list.

These quotas may not be transferred, in whole or in part, to any other agency, nor may any change be made in the sections in the case of quotas placed at an agency's disposal and divided into sections for importers and industrialists.

Imports from agreement countries

Article 19 - Applications for imports from agreement countries are subject to the provisions of Article 17, paragraphs (A), (B), (C), (G), and (D).

Applications for imports from the said countries should not exceed 20 per cent of the quotas announced.

Even if the quotas have been partly utilized, or additions are made thereto later, the limit of 20 per cent for applications is calculated on the basis of the quota originally announced.

Import applications should be submitted to the authorized banks in case of quota lists or additions or amendments announced in the first half of the month by the last day of the month in question, and in the case of those announced in the second half of the month, by the end of the following month. Subsequent applications shall be dealt with on a monthly basis.

These applications shall be examined and decided by the Central Bank on a monthly basis and in the light of the accounts position of the country in question.

(B) Applications for imports from agreement countries which have no quota lists in the case of goods included in the liberalization and global quota lists, shall be referred by the Central Bank to the Ministry on a monthly basis. The Ministry shall examine these applications on the basis of the global quota lists, the import policy and the accounts position of the country concerned, and shall notify the Central Bank of the allocations to be made.

(C) No applications shall be entertained for imports from agreement countries of goods which are not included in their quota lists, even if they are included in the liberalization and global quota lists.

Transactions concerning goods included in the liberalization and global quota lists but not mentioned in the quota lists of agreement countries cannot begin until correspondence has been exchanged with the competent authorities of the countries concerned.

The Ministry may, taking into account the country's requirements the accounts position between the two countries, and other considerations connected with the application of the agreement, establish new quotas for the articles it considers necessary, allocating them to the "miscellaneous" quota of the import list of the agreement country concerned. These quotas shall be announced in the Official Gazette.

Applications to be made by the public sector under the "miscellaneous" quota shall be submitted direct to the Ministry, which shall examine them and give the Central Bank the necessary instructions without announcing them in the Official Gazette provided they are charged to the "miscellaneous" quota.

The quotas announced shall be dealt with in accordance with the third subparagraph of paragraph (A) of the present article.

Payment of the equivalent value of imports and foreign exchange sales

Article 20 - Payment of the equivalent value of imports, payment time-limits, extensions of the said time-limits and changes in methods of payment, together with foreign exchange sales, are governed by the provisions of the Law on the Protection of the Value of the Turkish Currency.

Change of commodity

Article 21 - (I) Import licences which have been received for items on the liberalization list are valid only for the commodities indicated by the customs classification numbers on the said licence.

(II) Import licences which have been received for the items included in the global quota list are valid only for the commodities indicated by quota serial number on the said licence.

(III) If any goods brought to the customs are found to be different from those indicated on the import licence, the customs authorities may authorize ex officio the import only of those which answer to the following conditions:

(a) If the import licence has been obtained under the liberalization list and if the different commodities arriving at the customs are also covered by the said list, the different commodity received can only be imported if the rules and restrictions relating to commodities subject to the permission of particular agencies are observed. In order that the different goods may be imported, however, they must be included in the liberalization lists in force at the time of their arrival at the customs.

Nevertheless if, instead of a commodity included in a list subject to a lower rate of deposit, a commodity is brought to the customs which is included in a list subject to a higher rate of deposit, its import may be permitted on condition that the portion of the deposit equivalent to 2 per cent of the value of the different commodity is credited to the Exchequer by the authorized banks and that the deposit is restored to the previous level.

(b) If the portion corresponding to not more than 5 per cent of the value of the commodity brought to the customs on the basis of licences issued under the liberalization or global quota lists or under the provisions of agreements remains as a result of the application of the tariff outside the tariff serial number containing the main commodity, that portion of 5 per cent may also be imported provided that it is included in the catalogue of the main commodity for which the licence has been obtained, and that it is confirmed by a certificate obtained from the Turkish Union of Chambers or from the Chamber of Commerce, Chamber of Industry or Chamber of Commerce and Industry authorized by the Union that it is usual and necessary to utilize it at the same time as the main commodity, that there is no objection to its importation and that the amount of the allocation is not exceeded.

(c) If the licence has been obtained for a commodity forming part of a quota specified in the global quota list, and if a different commodity covered by the same quota serial number is received, that commodity may be imported. Nevertheless for changes in this category, the description and restrictions indicated in the global quota list in force on the date on which the licence has been obtained for the item in question must be fully observed.

(c) If the import licence has been obtained for a commodity included in the global quota list, and it is found that the commodity brought to the customs is, as a result of the application of the Tariff, included in the liberalization lists, that commodity may also be imported provided that it is confirmed by a certificate obtained from the Union of Chambers or the Chamber of Commerce, Chamber of Industry or Chamber of Commerce and Industry authorized by the said Union that the two commodities are identical from the point of view of name, place of utilization, specifications and nature.

(d) If, instead of a commodity for which a licence has been obtained under a quota included in the list of an agreement country, another commodity included in the same quota is imported, that commodity also may be imported. Nevertheless, for changes of this category, the description and restrictions indicated for the said quota in the global quota and liberalization lists in force on the date on which the licence was obtained must be observed.

(f) If the tariff item of any article changes as a result of amendments in the customs import Tariff, the provisions of the circulars published in that connexion by the Ministry of Customs and Monopolies shall be observed. Nevertheless the importation of the commodity shall be authorized according to the tariff serial number indicated in the import licence issued for items indicated in the import lists in force on the date on which this modification was made by the Ministry of Customs and Monopolies, but the tariff shall be applied on the basis of the new item.

The name of the commodity given on the import licence shall be taken as the basis in making changes of this category.

(IV) Requests for changes of commodities remaining outside the scope of the above paragraphs shall be examined on the basis of whether the different commodities brought to the customs:

- are included in the import lists
- are manufactured by home industry
- may be harmful to home industry
- have been imported for the importers' own needs
- have the same destination as the goods for which the allocation has been obtained,

by a committee sitting at the Ministry of Commerce and composed of the authorized representatives of the Ministries of Commerce, Finance, Customs and Monopolies, and Industry, of the Central Bank and of the Turkish Union of Chambers and shall be decided by the said committee.

(V) No import authorization shall be granted for different commodities which arrive in circumstances other than those indicated above, even if they are regarded as included under another tariff serial number.

(VI) Applications for changes of commodities relating to imports presenting special features, such as AID imports, imports without payment, imports of the public sector, imports on the basis of NATO, Off-Shore and similar agreements, shall be dealt with according to the rules of the régimes to which they are subject.

Import licences obtained for books and other printed matter, exposed cinema films and their posters, photographs and advertising matter, cannot be utilized for the importation of any other goods.

Change of country

Article 22 - Commodities may be imported from another country in the same monetary area on the basis of the foreign exchange allocation letter of the requirement certificate and, if the import time-limit is not exceeded, of the import licence. Nevertheless, in the case of imports from agreement countries, the account of the replacement country must lend itself to such a change, and if a quota list is annexed to the agreement, that list must contain a quota for the commodity indicated in the import licence.

Foreign exchange allocation letters, requirement certificates or import licences obtained for EMA countries and countries with which we have no agreement which make exchanges in United States dollars in the dollar area and in United States dollars or convertible EMA currencies in other areas, may also be utilized for agreement countries provided that the equivalent of the commodity's value has not been transferred or, if it has been transferred, that it has been repatriated and that the quota and accounts positions of the agreement countries lend themselves to such a change.

Applications for this purpose shall be examined and decided by the Central Bank direct.

As regards the application of the present article, no distinction is made between EMA countries and countries with which we have no agreement which trade in United States dollars in the dollar area and in United States dollars or convertible EMA currencies in other areas.

Change of firm

Article 23 - No change may be made in the firm of importation. Imports must be made by the firm which obtained the foreign exchange allocation. The above is without prejudice to the provisions regarding imports effected through a trustee.

Force majeure cases and method of proof

Article 24 - The following circumstances are considered to be cases of force majeure:

(A) Notice given by the liquidator as a result of the dissolution of the importing firm that he renounces import, failure of the firm or final cessation of its activity, or death of the owner of the importing firm.

(B) Death of the seller or dissolution of his firm, his failure and final cessation of his activity.

(C) Refusal by the foreign seller to carry out the contract owing to insufficiency of the foreign exchange allocated under Article 17.

(G) Shipwreck of or damage to the means of transportation, and damage to the goods.

(D) Delay in import owing to transport, compulsory trans-shipment and unloading, even though the goods were loaded at least fifteen days before the expiration of the import time-limit.

(E) Need to obtain time for assembly for articles which were supplied unassembled by motor vehicle assembly firms and which, in virtue of the customs legislation, must be cleared in an unassembled state.

(F) Impossibility or delay in importing goods due to decisions, action or formalities of official agencies and authorities of our own country or the exporting country.

(G) Fire, earthquake, flood, severe winter, drought and similar disasters, and strikes and lockouts of all kinds having influenced the manufacture, despatch or import of the goods.

The circumstances indicated above must be proved by documents obtained from the competent authorities certifying death or dissolution in the cases specified in paragraphs (A) and (B) above; in that specified in (C), by a letter from the exporter or his representative in Turkey; in that specified in paragraph (G), by a document obtained from the insurance company; in that specified in paragraph (D), by documents from the carrier or the shipping company of the Maritime Bank; in that specified in paragraph (E), by documents obtained from the customs; in that specified in paragraph (F) by a document obtained from our authorities or the exporter whose signature shall be certified by the competent authorities; in that specified in paragraph (G), by documents obtained from the exporter or importer and certified as in paragraph (F).

#### Extension of the import time-limit

Article 25:I(a) - If the goods cannot be imported within the period of validity of the import licence for the reasons indicated in Article 24, paragraphs (C), (D) and (E) of the present Instructions, the customs shall grant the necessary extra time and shall authorize import on condition that the documents indicated in the said article are produced.

In the cases provided for in paragraphs (G) and (D) above, application should be made to the customs office concerned, accompanied by the certified documents of proof, within one month of the occurrence of the case, and in the cases provided for in paragraphs (E) and (F), within the period of validity of the import licence.

(b) If the goods cannot be imported within the period of validity of the import licence for the reasons mentioned in Article 24, paragraphs (A), (B), (C) and (G), application must be made for an extension of the import time-limit to the Turkish Union of Chambers or to the Chamber appointed by the Union.

After investigation by the Union or Chambers, the applications accepted shall be acted on, and a single extension not exceeding two months shall be granted and shall be entered in the import licence.

Applications for extra time to be made in this manner must be submitted to the said authorities in the cases mentioned in paragraphs (A) and (B) within a month of the occurrence of the case, and in the cases mentioned in paragraphs (C) and (G), within the period of validity of the import licence.

If the documents in support of cases of force majeure cannot be produced at the time of the application for extra time under the above paragraphs, they must be submitted to the competent authorities within fifteen days of the expiration of the time limits provided for the application in the above paragraphs.

(II) The parties concerned may, if they wish, ask the bank having participated in the import transactions for an extra time-limit in the circumstances indicated above, in the case of letter of credit transactions, within the period of validity of the letter of credit, and in the case of transactions payable against documents or goods, within the period of validity of the import licence.

In that case there shall be granted an extra time-limit of two months after the portion of the deposit corresponding to 2 per cent of the Turkish Lira equivalent of the goods in respect of which an application for extra time has been made has been credited to the Exchequer, the deposit has been restored to the amount indicated in Article 4 and the fact has been noted on the import licence by the authorized bank. Nevertheless the total extra time granted in this manner may not exceed six months.

Subsequent applications for extension shall also be examined and decided in the same manner by the authorized banks.

If applications for extra time to be granted in this manner are made within two months of the expiration of the validity of the import licence, a single extra period of two months shall be granted by the authorized banks subject to the provisions of the above paragraphs, provided that the equivalent value of the goods has been transferred, that the goods have arrived at the customs and that the figure of 2 per cent indicated in paragraph (II) is supplemented by a sum equal to 1 per cent of the Turkish Lira value of the goods in respect of which an application for extra time has been made for the first month and 2 per cent for the second month.

(III) Disputes regarding applications for extra time shall be examined and decided by the Ministry.

In the case of applications for extra time made after the expiration of the validity of import permits which have been accepted by the Ministry, the provision of paragraph 2, fourth sub-paragraph, which relates to the portion of the equivalent value of the goods to be placed to the credit of the Exchequer, shall apply.

(IV) If disputes occurring between the customs and the importers in connexion with goods brought to the customs are settled finally in favour of the importers by the judicial or administrative authorities, the goods shall be imported within fifteen days of notice to this effect being given to the parties concerned without need to obtain an extension of the time-limit.

Extension of the time-limit for the utilization of foreign exchange allocation letters and requirement certificates

Article 26 - Time-limits for the utilization of foreign exchange allocation letters and requirement certificates obtained for imports to be made under the global quota lists and the quota lists of agreement countries may be extended for one month by the Ministry for the reasons indicated in Article 24 provided that the application is made before the expiration of the said time-limits.

Manufacture time-limit

Article 27 - An application may be made to the Union of Chambers in respect of goods requiring a manufacture time-limit in addition to the import time-limit. The Union of Chambers makes an investigation on the basis of the necessary documents, fixes a manufacture time-limit and issues a permit to that effect to the party concerned. Permits for manufacture time-limits may only be utilized in the country or monetary zone indicated therein. The manufacture time-limit indicated in this document shall be entered by the Central Bank on the import licence and added to the import time-limit.

In the case of payment by letter of credit, permits for manufacture time-limits must be submitted to the Central Bank within the letter of credit time-limit fixed in virtue of the Law on the Protection of the Value of the Turkish Currency, and in the case of other means of payment within the validity period of the import licence.

Refund or forfeiture of deposits

Article 28 - I - Refund of deposits - The guarantees deposited at the authorized banks shall be refunded in the following cases:

1. If it is proved that the commodities have been actually imported within the specified time-limit and that payment has been made within the time-limit specified in the Law on the Protection of the Value of the Turkish Currency.

2. In whole or in part if it is proved within a month of the expiration of the validity of the import licence that it was impossible to import all or part of the commodities for the reasons of force majeure indicated in Article 24.

3. For imports to be made on the basis of liberalization lists against payment by letter of credit, in case of cancellation of the letter of credit, provided that the foreign exchange payable for the goods is repatriated and that application is made within three months of the date of the opening of the letter of credit.

4. In case of partial or complete withdrawal of the import application, within the time-limit specified in Article 17(A).

5. If the guarantee deposited exceeds at the time of the allocation 30 per cent of the Turkish Lira equivalent of the foreign exchange allocated, the surplus amount of the deposit.

6. In whole or in part in cases in which the allocation is utilized in part or is cancelled within two months of the date of the foreign exchange allocation letter owing to the fact that the allocation has not been made within two months of the expiration of the time-limits specified in Article 17(A) (without prejudice to the provisions of the Regulations on AID imports).

7. If importation becomes impossible within the period of utilization of foreign exchange allocation letters and requirement certificates for the reasons of force majeure indicated in Article 24, on condition that justification is provided within one month of the expiration of the time-limits for the utilization of the documents in question.

8. If the import licence is based on the unit price of the goods, in which case the deposit corresponding to the foreign exchange balance shall be refunded to the applicant.

9. If the importer withdraws his application and asks for the refund of his deposit instead of accepting the making up of the unit price as provided in Article 17(C-) of the present Instructions, within two months of the date of the foreign exchange allocation letter (without prejudice to the provision contained in Article 24(C) of the present Instructions).

10. For imports to be made under the global quota lists, if the parties concerned renounce allocations of less than \$500 and make an application to the authorized banks within two months of the date of the foreign exchange allocation letter.

11. If, as a result of reductions subsequently made in freight or prices or the transformation into c.& f. or f.o.b. of a sale contract concluded on the basis of c.i.f. or c.& f., the whole of the foreign exchange allocated has not been utilized, provided that the unutilized foreign exchange is repatriated, that the goods are imported without difference of quantity or quality and that application is

made within one month of the repatriation of the foreign exchange. If the foreign exchange has not been transferred the portion corresponding to the unutilized foreign exchange or shortage thereof shall be refunded provided that an application is made within one month of the date of importation of the goods.

12(a) If the goods to be imported fall short of the quantity required to the extent specified in Article 41 and foreign exchange has been transferred, provided that the unutilized portion is repatriated, or that an application is made within one month of repatriation. If no foreign exchange has been transferred, the portion of the deposit corresponding to the difference shall be refunded provided that an application is made within one month of the importation of the goods.

(b) Should there be a deficiency of over 10 per cent in the quantity or value of the goods to be imported, the portion corresponding to the difference of 10 per cent shall be refunded if foreign exchange has been transferred, provided that proof is produced that it has been repatriated.

(II) Cases in which deposits are forfeited

(a) If imports have not taken place in whole or in part during the import time-limit.

(b) If the value of the goods has not been paid in whole or in part within the time-limits fixed in the Law on the Protection of the Value of the Turkish Currency and in the present Instructions, or if, in the case of imports payable against documents or goods, the method of payment has not been declared in time, the portion of the deposit corresponding to 10 per cent of the Turkish Lira equivalent value of the goods shall accrue in whole to the Exchequer.

(III) The refund or forfeiture of deposits in connexion with imports from agreement countries are also subject to the above rules. In the case of imports from agreement countries not covered by these rules, if the increase in price is supported by a certificate issued by the Price Examination and Registration Bureau, or if it is proved by a document issued by the competent authorities of the country concerned that the selling firm of the country in question will be unable to supply the goods for import, the importer may renounce importation from those countries and withdraw his deposit, provided application is made within the import time-limit.

(IV) Deposits accruing to the Exchequer shall be transferred to the Central Bank by the authorized banks in a single transaction at the end of each week.

(V) All transactions connected with the receipt, refund and forfeiture of guarantees deposited by importers shall be conducted by the authorized banks. Any disputes that may arise shall be referred to the Ministry, which shall examine and decide them.

Part III - Imports having Special Features

Imports by industrialists

Article 29 - The rules regarding the allocation of quotas to industrialists shall be drawn up jointly by the Ministries of Commerce and Industry and the Union of Chambers.

In accordance with these rules allocations among industrialists shall be made in the private sector by the Union of Chambers and in the public sector by the Ministry of Industry.

The shares assigned to the parties concerned as a result of the allocation by the said authorities shall be determined and justified by means of requirement certificates.

In the case of quotas in which no quota has been provided for industrialists, industrialists possessing an import certificate for industrialists may make an application on the same footing as importers to import goods for their industrial requirements.

In allocating industrialists' quotas and in issuing permits for articles subject to a permit included in the liberalization lists, account shall be taken, in the case of articles regarded as necessary, of the tax returns on production and of the taxes paid by industrialists.

Mine operators, tourist agencies and manufacturers registered with the Chambers of Commerce or Chambers of Commerce and Industry shall also be regarded as industrialists for the purposes of the present régime.

Imports to be made on industrialists' quotas marked "miscellaneous"

Article 30 - In the case of imports to be made on industrialists' quotas marked "miscellaneous", allocations shall only be made in respect of import articles which are not manufactured in Turkey or the quality or quantity of which are deficient after the competent authorities have laid down the relevant conditions.

If it is desired to use the allocations obtained for the import of goods not included in the imports lists, applications concerning such imports shall be examined and decided by a committee sitting at the Ministry of Commerce and composed of representatives of the Ministries of Commerce, Finance and Industry.

Imports through trustees (mutemec)

Article 31 - Imports to be made by industrialists out of the industrialists' quotas, or goods subject to the permission of a particular authority and included in the liberalization lists, may be imported through a trustee having the character of an importer or industrialist.

Amounts of less than \$100 allocated out of industrialists' quotas may, at the request of those concerned, be combined up to a total not exceeding \$1,000, and a requirement certificate may be made out in the name of a trustee to be appointed jointly.

Imports made by importers on the basis of the global quota list may be made through a trustee if the amount allocated is \$500 or less. If the amount allocated is less than \$100, the importation shall be made through trustees in instalments of not less than \$100.

In this case, all responsibilities pertaining to the said transactions shall be borne by the trustee.

The title of trustee is confirmed by a document to be prepared by the parties concerned.

#### Rules to be observed by importers of motor vehicles

Article 32 - In the case of vehicles for which registration is compulsory under Law No. 6085 on Road Traffic, application shall be made of Decree No. 6/2050 and of the conditions laid down in Articles 11, 66 and 67 of the Road Traffic Regulations (with the exception of the spare parts and tools indicated in Part B of Table 1 annexed to the Road Traffic Regulations).

However, vehicles, the importation of which for special purposes is useful and which do not conform to the rules and conditions specified in the aforesaid regulations, may be imported provided that they do not circulate on the roads, if approved by a committee composed of representatives of the Ministry having made or approved the proposal and of the Ministries of the Interior and of Public Works.

In the case of imports to be made in virtue of the above paragraphs a proforma invoice endorsed by the General Roads Directorate must be produced when application is made to the approved banks.

#### Imports from non-agreed countries

Article 33 - Applications for the import of goods included in the liberalization or global quota lists, from non-agreed countries which are not members of OECD, may be refused by decision of the Ministry of Commerce if the import régime of the exporting country does not give similar freedom to the import of articles from our country.

#### Imports by the public sector

Article 34 - Imports by the public sector shall take place within the scope of the Law on the Turkish Currency and according to rules to be laid down by the Finance Ministry.

AID imports

Article 35 - AID imports shall be made in accordance with the relevant regulations to be published by the Ministry.

Imports for the Izmir International Fair

Article 36 - Imports for the Izmir International Fair are subject to the provisions of the Circular to be published by the Ministry.

Import of ships

Article 37 - Imports of ships shall be made in accordance with the regulations on that subject.

Imports without payment, imports of cinema films, books and other printed matter

Article 38 - Imports without payment, imports of cinema films and their posters, photographs and publicity material, and imports of books and other printed matter, shall be controlled by the Finance Ministry within the scope of the Law on Turkish Currency.

Part IV - Miscellaneous Provisions

Calculation of time-limits

Article 39 - The time-limits indicated in the present Instructions and in circulars on foreign trade shall be calculated in accordance with the provisions of the Law on the Turkish Currency.

Usual and essential parts and containers

Article 40 - The importation of spare parts not entered on the import licences, of machinery and motors mentioned in the said import licences, of the usual containers and covers of imported goods, and of parts and accessories of which the import and sale or utilization at the same time as the goods are indispensable and usual according to commercial needs and techniques, may be authorized by the customs at the same time as that of the goods themselves, provided that no extra price is charged.

This provision does not, however, apply to articles of this category which are imported separately from the main commodity.

Value and quantity differences

Article 41 - Provided that the goods having arrived at the customs correspond to the goods indicated in the import licence, the import of the goods shall be authorized by the customs within the framework of the Law on the Turkish Currency in case of plus or minus differences of value and quantity up to and including 10 per cent.

Freight and insurance differences

Article 42 - Formalities in respect of freight and insurance differences are governed by the Law on the Protection of the Value of the Turkish Currency.

Registration of prices

Article 43 - The prices of imported goods shall be registered in accordance with the Law on the Turkish Currency.

Instructions to be given by the Central Bank to the authorized banks

Article 44 - The formalities to be complied with by the authorized banks in virtue of the present Instructions shall be communicated to the said banks by the Central Bank.

When applications to the Central Bank are made through the authorized banks

Article 45 - When applications to be made to the Central Bank within the time-limits specified in the present Instructions are made through the authorized banks, they must reach the branches of the Central Bank not later than the last day of the time-limit specified.

The above is without prejudice to the provision of Article 17(B) to the effect that the authorized banks must forward import applications to the branches of the Central Bank within five working days.

Authorities to which import licences and permits must be sent

Article 46 - When goods are imported or, in case of import by instalments, when each instalment is imported, a photostat or notarized copy of the import licence shall be communicated to the customs by the authorized bank.

After actual import, the original of the licence shall be preserved by the customs with the customs declaration. A photostat or certified copy shall be sent to the State Statistical Office with the necessary indications.

When goods subject to the authorization or order of the Ministry of Health are imported, a copy certified by the authorized banks of the requirement certificate or of the permit issued by the said Ministry shall be annexed to the import licence.

Rules to be observed by industrialists, assembly firms and exporters

Article 47 - Industrialists, mine operators, exporters, tourist agencies and assembly firms which obtain an allocation for their exclusive use under the present Instructions, may not transfer or sell to other persons goods covered by the allocation without the consent of the Ministry of Industry, the Union of Chambers or the Exporters' Union.

After an investigation or on the proposal of the said authorities, the Ministry shall decide that offenders against this rule shall be deprived of allocations for at least two import seasons.

Provisions regarding validity

Article 48 - The present Instructions shall come into force as from the date of their publication, and shall replace the Import Instructions published in Official Gazette 11745 dated 4 July 1964.

Transitional article - Import transactions begun before the entry into force of the present Instructions are subject to the Instructions and circulars concerning them.

In order that import transactions should be regarded as begun a foreign exchange allocation letter or a requirement certificate must have been issued for imports to be made under the global quota list and for goods on the liberalized list applications must have reached the Central Bank within the period of validity of the said list.

In order that import transactions under bilateral agreements should be regarded as having begun, applications must have reached the Central Bank or requirement certificates must have been issued.

Nevertheless, in the case of transactions begun in virtue of Instructions and circulars published after 4 August 1958 and not yet completed, the following shall be applicable:

- (a) Article 9, paragraph 3
- (b) Article 13
- (c) Article 21, Sections III(a) first paragraph and (b) and Sections IV, V and VI of the same Article
- (d) Articles 24 (except for the time-limit of fifteen days provided in paragraph (D), 25, 27, 29, 31 and 47  
of the present Instructions.

ANNEX II

FOREIGN TRADE REGIME

General Provisions

Article 1 - Exchanges of commodities between Turkey and foreign countries shall be carried out in accordance with the provisions of multilateral or bilateral agreements; the provisions of this Decree concerning the Foreign Trade Régime; the Regulations and circulars to be published and the instructions to be issued to the authorities authorized by the Ministry of Commerce on the basis of this Decree.

Article 2 - The method of application of the provisions concerning exchanges of commodities provided for in the Protocols and multilateral and bilateral trade agreements concluded or to be concluded with various countries or the methods and special arrangements, the application whereof will be deemed necessary due to the requirements of commercial policy, will be determined and published by the Ministry of Commerce. The authorities to be determined by the aforesaid Ministry may be entrusted with the application of these arrangements and methods.

Article 3 - The Ministry of Commerce is authorized to take the necessary measures in the matter of import and export, towards countries which, in their commercial relations with Turkey, impose special restrictions liable to prejudice Turkish interests or which do not comply with their commitments under the said agreements.

The Ministry of Commerce shall take the necessary measures to regulate our commercial relations with countries which apply discriminatory treatment in favour or to the detriment of certain firms in a manner incompatible with the principle of the universality of our foreign trade system.

Article 4 - Payments concerning exchanges of goods with countries with which we have multilateral or bilateral agreements or exclusively payment agreements will be effected in accordance with the provisions of the agreements involved. United States dollars and convertible currencies of EMA countries may also be used for payments to be made in our favour by the countries with which we have bilateral agreements.

Payments concerning exchanges of commodities with the countries with which we have no agreement will be made in the dollar area with United States dollars, and in other areas, in United States dollars or convertible EMA currencies.

Article 5 - No conditional or special barter transactions may be made under any name or form in imports or exports.

The Ministry of Commerce may, however, permit the performance of transit transactions which are not in the nature of a combined barter and commercial transaction, which do not require payment from our free foreign exchange sources and which are in keeping with international commercial practices.

Articles 6-10 concern exports

Imports

Article 11 - The Ministry of Commerce is authorized to prepare import programmes for the periods which it deems necessary in the light of the foreign currency available, the needs of the country, the accounts position and the exchanges under bilateral agreements, to publish them, to take the necessary measures in relation to those programmes, to amend them according to needs and circumstances, to adjust them, and to regulate, follow and supervise the application of these programmes, either itself or through its agents, to issue instructions or circulars for their amendment, to give instructions to this effect to the authorities concerned, and to follow and supervise their progress, either itself or through its agents.

Article 12 - Imports will be effected in accordance with the liberalization and global quota lists and the provisions of the bilateral agreements to be published in the Official Gazette.

Imports from the EMA area and the countries with which we have no bilateral agreement will be effected in accordance with the liberalization and global quota lists.

All transactions relating to imports to be made from the bilateral agreement countries, under the provisions of those agreements, are subject to the provisions of the agreements to be published by the Ministry of Commerce as indicated under Article 1 of this Decree, and to the Regulations, Circulars and Instructions based on this Decree.

The quota lists of the bilateral agreement countries may not include commodities which are not covered by the other import lists. All restrictive measures and conditions included in the other import lists are also applicable to the lists of bilateral agreement countries.

Article 13 - Industrialists who export now or in future products manufactured by themselves shall be granted foreign exchange for the raw and auxiliary materials required for these products, in accordance with regulations to be published for this purpose.

Article 14 - In order to prevent excessive import applications, and to eliminate any monopolization or exploitation of certain goods against consumers' interests, the Ministry of Commerce is authorized to satisfy in full all applications made for a specific quota included in the global quota list or suspend temporarily or permanently the importation of certain goods.

Article 15 - Commercial imports can only be made by those real and judicial persons who are in possession of an importer's certificate.

No import permits will be required for imports to be made by industrialists, exporters, mine operators, tourist agencies and manufacturers registered with Chambers of Commerce or of Commerce and Industry for the exclusive requirements of their professional activities.

Article 16 - The real and judicial persons indicated in Article 15 above who wish to import goods are required to obtain an import licence from the Central Bank in accordance with the regulations.

Import licences are valid for six months from the date of their issue. Except in the circumstances indicated below, all imports to be made within the scope of the foreign trade régime should be actually effected within this period.

Import licences obtained for goods in the liberalization lists will be valid only for the customs tariff serial number entered on the licence, and for the commodities indicated against the said number.

Import licences obtained for goods in the global quota list will be valid only for the quota serial number entered on the licence, and for the commodities indicated against the said quota.

Article 17 - In the case of goods requiring a manufacture time-limit in addition to the import time-limit, a permit for a manufacture time-limit will be issued, in accordance with rules to be laid down by the Ministry of Commerce, by the Union of Chambers.

The manufacture time-limit indicated in this permit shall be entered by the Central Bank on the import licence and added to the import time-limit.

The rules concerning the extension of import time-limits shall be determined in instructions to be published by the Ministry of Commerce on the basis of the present Decree.

Goods which have been submitted to the customs within the import time-limit but which it has not been possible to import in time, although there has been no case of force majeure, may be cleared by the customs within fifteen days of the expiration of the import time-limit. This time-limit also applies to applications concerning change of country and method of payment.

Article 18 -

I. If any goods brought to the customs are found to be different from those indicated on the import licence, the customs authorities may authorize ex officio the import only of those which answer to the following conditions:

(a) If the import licence has been obtained under the liberalization list and if the different commodities arriving at the customs are also covered by the said list, the different commodity received can only be imported if the rules and restrictions relating to commodities subject to the permission of particular agencies are observed. In order that the different goods may be imported however, they must be included in the liberalization lists in force at the time of their arrival at the customs. Nevertheless if, instead of a commodity included in a list subject to a lower rate of deposit, a commodity is brought to the customs which is included in a list subject to a higher rate of deposit, its importation may be permitted on condition that the portion of the deposit equivalent to 2 per cent of the value of the different commodity is credited to the Exchequer by the authorized banks and that the deposit is restored to the previous level.

(b) If the portion corresponding to not more than 5 per cent of the value of the commodity brought to the customs on the basis of licences issued under the liberalization or global quota lists or under the provisions of agreements remains as a result of the application of the tariff outside the tariff serial number containing the main commodity, that portion of 5 per cent may also be imported provided that it is included in the catalogue of the main commodity for which the licence has been obtained, and that it is confirmed by a certificate obtained from the Turkish Union of Chambers or from the Chamber of Commerce and Industry authorized by the Union that it is usual and necessary to utilize it at the same time as the main commodity, that there is no objection to its importation and that the amount of the allocation is not exceeded.

(c) If the licence has been obtained for a commodity forming part of a quota specified in the global quota list, and if a different commodity covered by the same quota serial number is received, that commodity may be imported. Nevertheless for changes in this category, the description and restrictions indicated in the global quota list in force on the date on which the licence has been obtained for the item in question must be fully observed.

(d) If the import licence has been obtained for a commodity included in the global quota list and it is found that the commodity brought to the customs is, as a result of the application of the tariff, included in the liberalization lists, that commodity may also be imported provided that it is confirmed by a certificate of the Union of Chambers or of the Chamber of Commerce and Industry authorized by the said Union that the two commodities are identical from the point of view of name, place of utilization, specifications and nature.

(e) If, instead of a commodity for which a licence has been obtained under a quota included in the list of an agreement country, another commodity included in the same quota is brought to the customs, that commodity may also be imported. Nevertheless, for changes of this category, the description and restrictions indicated for the said quota in the global quota and liberalization lists of the general import régime in force on the date on which the licence was obtained must be observed.

II. Requests for changes of commodities remaining outside the scope of the above paragraphs shall be examined on the basis of whether the different commodities brought to the customs:

- are included in the import lists
- are manufactured by home industry
- may be harmful to home industry
- have been imported for the importer's own needs
- have the same destination as the goods for which the allocation has been obtained,

by a committee sitting at the Ministry of Commerce and composed of the authorized representatives of the Ministries of Commerce, Finance, Customs and Monopolies, and Industry, of the Central Bank and of the Turkish Union of Chambers and shall be decided by the said committee.

No import authorization shall be granted for different commodities which arrive in circumstances other than those indicated above.

III. Applications for changes of commodities in the case of imports presenting special features, such as AID imports, imports without payment, imports of the public sector, imports on the basis of NATO, off-shore and similar agreements shall be dealt with according to the rules of the régimes to which they are subject.

Import licences obtained for books and other printed matter, exposed cinema films and their posters, photographs and advertising matter, cannot be utilized for the importation of any other goods.

Article 19 - Goods other than those the importation of which is authorized under the global quota lists may not be imported even if they are considered by the customs as classified under another tariff item.

Article 20 - Goods paid for with foreign exchange derived from our own resources may not be imported in lieu of goods for which allocations have been made out of AID funds.

Article 21 - In order to ensure that imports and other obligations relating thereto are carried out within the time-limits indicated in Article 16, the following deposits shall be made:

I. For imports to be made under the liberalization lists, a cash deposit calculated at the rate of:

- (a) 70 per cent for goods in List I
- (b) 100 per cent for goods in List II

of the Turkish lira equivalent of the foreign exchange requested.

II. For imports to be made under the global quota list, a cash deposit of:

- (a) 30 per cent for importers.
- (b) 10 per cent for industrialists

of the Turkish lira equivalent of the foreign exchange requested.

III. In the case of imports to be made, under the provisions of bilateral agreements, the deposit shall be at the rates specified in paragraph II above.

Should the imports not to be carried out in whole or in part within the scope of the instructions to be published by the Ministry of Commerce on the basis of the present Decree, the amount of the deposit corresponding to 10 per cent of the value of the goods not imported shall accrue to the Exchequer.

Deposits received by the authorized banks shall be transferred in full at the end of each week to an account to be opened in the name of the bank concerned at the Central Bank.

Deposits having to be refunded or accruing to the Exchequer, in accordance with the instructions to be published by the Ministry of Commerce, shall be withdrawn weekly in full from the said accounts by the banks concerned.

IV. The cash deposit for imports to be made under Articles 13-29 of the present Decree shall be subject to the relevant provisions of the Instructions.

Article 22 - The rules relating to goods to be imported temporarily under Article 23 of the Customs Code, in order to undergo in Turkey certain more or less extensive treatment with a view to completion or improvement, shall be determined and published by the Ministries of Commerce, Finance, Customs and Monopolies and Industry.

#### /Article 23 - Concerns exports/

#### Miscellaneous Provisions

Article 24 - Exports of goods determined and announced by the Ministry of Commerce shall be carried out on the basis of the prices prevailing on the home market and on foreign markets, and imports on the basis of the most favourable prices prevailing on world markets.

Article 25 - The Ministries of Commerce, Finance, Customs and Monopolies and Industry are authorized to control, entirely or partially, the quality of imported goods through the authorities which they will appoint jointly.

Article 26 - In order to ensure the full use of the credits obtained within the scope of the Consortium of Aid to Turkey, the Ministries of Commerce and Finance are authorized to take the necessary steps jointly.

Article 27 - The importation of old, used and reconditioned goods within the scope of the foreign trade régime is prohibited.

Article 28 - The formalities regarding payment of the equivalent value of goods for import, the collection of the equivalent value of exports, imports by the public sector and imports without payment, imports of books and other printed matter, exposed cinema films and their posters, photographs and advertising matter shall be governed by rules to be drawn up by the Ministry of Finance within the framework of the Law on the Protection of the Value of the Turkish Currency.

Article 29 - AID financed imports will be made in accordance with the provisions of the Regulation to be published by the Ministry of Commerce.

Bearing in mind the special characteristics of AID imports, the Committee composed of representatives of the Ministries of Commerce, Finance, Industry, Power and Natural Resources and of the Central Bank shall take the measures and decisions necessary for the utilization of this assistance and the making of the said imports.

ANNEX III

LIBERALIZATION LISTS

List I

Tariff Statis. No.	Description of Goods	Remarks
01.01.21	Breeding horses	)
22	Breeding mares and colts	)
23	Breeding asses and foals	)
01.02.22	Others for breeding (bovine)	) With the permission of
01.04.21	Breeding sheep	) the Ministry of
25	Breeding goats	) Agriculture
01.05	Breeding poultry	)
01.06.21 )	Other breeding animals	)
22 )		)
04.05.20	Breeding eggs	)
01.06.10	Guinea-pigs, rabbits, white mice	With the permission of the Ministry of Health
05.04.20	Only dry calf bladders (for preparing cheese rennet)	
05.14	Ambergris, castoreum, musk, civet and other	
06.01	Flower bulbs and other	) With the permission of
06.02	Other live plants and roots	) the Ministry of Agriculture
09.02	Tea (monopolized)	
12.01.11	Groundnut seeds in the shell	)
40	Soya seeds	)
60	Cotton seeds	)
81	Sesame seeds	) With the permission of
85	Sunflower seeds	) the Ministry of
89	Other seeds	) Agriculture
12.03.20	All kinds of flower seeds	)
30	All kinds of tree seeds	)
49	All kinds of vegetable seeds	)
59	Other seeds and fruit seeds	)
12.03.10	Sugar beet seeds	
12.06	Hops	
12.07.90	Only other plants used in medicine	) With the permission of
13.02.29	Only balsams, gums and resins used in medicine	) the Ministry of Health
13.03.40	Other vegetable saps and extracts (only for the pharmaceutical industry)	With the permission of the Ministry of Health
15.04.10	Fish oil used in medicine	
15.07.38	Only tung-oil of fixed vegetable oils used in industry	

Tariff Statis. No.	Description of Goods	Remarks
15.07.39	Only aspidinol filizine oil	
15.08 )	Only additives used in mixtures of lubricating	With the permission of
15.10.20 )	oils (for petroleum companies)	the Ministry of Commer
15.12.20 )		
15.11.10	Only nitration glycerine	With the permission of the Ministry of Indust
15.01.10	Only pure sodium chloride	
25.04	Natural graphite	
25.06	Quartz and quartzite	
25.10	Natural calcium phosphate and other	
25.31	Felspar and fluorspar	
25.32	Zirconium silicate and vermiculite	
27.09	Only crude petroleum	With the permission of the petroleum depart- ment
27.10.10 )	Fuel for jet aircraft, petrol for aircraft and	With the permission of
20 )	SBP	the Ministry of Commer
27.10.33	Lubricating oils	AID
27.10.33	Only mineral oils used for making pest control products	With the permission of the Ministry of Agriculture
27.10.33	Only rice oil	
28.02.10	Only flowers of sulphur (only for exporters with a certificate of need issued by exporters' unions)	
28.05	Alkaline metals and other	
28.06	Hydrochloric acid, chlorosulphonic acid or chlorosulphuric acid	
28.08.20	Technical sulphuric acid	With the permission of the Ministry of Indust
28.10.10 20	Phosphorus pentoxide Phosphoric acids	AID
28.11.10 20	Arsenic trioxide Arsenic acid	
30	Arsenic pentoxide	
40	Other	
28.12	Boric oxide and boric acid (only according to Turkish codex)	
28.13.30	Other inorganic acids and oxygen compounds of metalloids	With the permission of the Ministry of Agriculture
28.14.10 50	Phosphorus compounds Other	

Tariff Stat. No.	Description of Goods	Remarks
28.15.10	Phosphorus sulphide	
30	Other	
28.18	Oxides, hydroxides and peroxides of strontium, barium and magnesium	
28.36	Dithionites, sulphoxylates	
28.39	Nitrites and nitrates (except technical ammonium nitrate)	
28.43	Cyanides and complex cyanides	
29.22	Amine-function compounds	AID
29.25	Amino-function compounds	AID
29.26	Imide-function compounds and imine-function compounds	AID
29.35	Heterocyclic compounds	Only butozolidine and chlorobenzodiazepine with the permission of the Ministry of Health
29.36	Sulphonamides	AID
29.37	Lactones and lactams, sultones and sultams	AID
29.38	Provitamins and vitamins	AID
29.39	Hormones and their derivatives	
29.40.20	Other	
29.41	Glucosides and other	
29.42.10	Quinine and its salts (for the Red Crescent)	
21	Cocaine, eucaine	
99	Only codeine and ethyl-morphine chloride (for the Produce Office)	
29.42.22-34)	Alkaloids, their salts, ethers, esters and other derivatives	)
99 )		)
29.43	Sugars, chemically pure, other than sucrose	)
29.44	Antibiotics (AID)	)
29.45	Other organic compounds	) With the permission of
30.01	Glands and other organs for therapeutic use, dried, and their secretions	) the Ministry of Health
30.02	Serums, microbial vaccines and other	)
30.03.21	Oral antidiabetics	)
30.03.18	Insulins	)
30.05.20	Dentists' cement and preparations for stopping teeth	
30	Other (except cases containing medicines, dressing and instruments for first aid)	
31.02 )		) With the permission of
03 )	Miscellaneous fertilizers	) the Ministry of
04 )		) Agriculture
31.05	Composite fertilizers	) AID.

Tariff Statis. No.	Description of Goods	Remarks
31.02.80	Urea as per codex (containing less than 45% of nitrogen)	
32.10	Colours (only for exporters, with the certificate of need issued by exporters' unions)	
32.13.10	Printing inks	
34.02	Only additives used in lubricating oil mixing plants (for petroleum companies)	With the permission of the Ministry of Commerce AID
34.02	Only benzalconium chloride USP	With the permission of the Ministry of Health
35.02	Only tenalbine and albumin compounds containing iron and arsenic	
35.04	Peptone, other protein substances and their derivatives	
37.01.10 )	X-ray films (for the Red Crescent)	
37.02.10 )		
38.06	Concentrated sulphite lye	
38.09.10 20	Only creosote oil used in pharmacy	) With the permission of the Ministry of Health
50	Only vegetable tar used in pharmacy	)
50	Only juniper tar used in pharmacy	)
38.11	Only chlorazol (only for exporters with a certificate of need issued by exporters' unions)	
38.11	Disinfectants, insecticides, and similar products, used only in agriculture and breeding	With the permission of the Ministry of Agriculture
38.11	Disinfectants, insecticides, rat poisons and similar products used only for health (except products packed in aerosol containers in the country of origin)	With the permission of the Ministry of Health
38.14	Anti-knock preparations and other used in the establishments mixing lubricating oils (for petroleum companies).	With the permission of the Ministry of Commerce AID
38.16	Prepared culture media for the development of micro-organisms	
38.17	Only chemical products used in fire-extinguishers	
38.19	Only chemical products used as mortar for fire bricks of Heading No. 69.02.10, 40, 90 containing more than 70% of alumina and for fire bricks of magnesite and chrome magnesite	

Tariff Statist. No.	Description of Goods	Remarks
38.19.11	Only Eldon cards	
12	Dry-test serums	
13 )	Wet-test serums and calcium morroxynate	
14 )		
38.19.20	Only anti-freeze	AID
38.19.20	Only hydraulic oil	AID
38.19.20	Only additives used in lubricating oil mixing plants (for petroleum companies)	With the permission of the Ministry of Commerce. AID
38.19.20	Only pure ichthyol, ammonium sulpho-ichthyolate, ammonium sulphobituminate	With the permission of the Ministry of Health.
38.19.20	Only seger pyramids	
39.02	Only polyvinyl prolidon	With the permission of the Ministry of Health AID
39.03	Only foil and strip of transparent cellulose (for the cigarette factories of the State Monopolies)	
39.03.12	Only foil of transparent cellulose wrapping (only for exporters with a certificate of need issued by exporters' unions).	
60	Only collodion of codex specifications	
90	Only foil of transparent cellulose wrapping (weighing up to 50 gr. per m <sup>2</sup> ) (only for exporters with a certificate of exporters' unions)	
39.05	Only alginic acid and its salts and esters	
39.06.11	Heparin	
39.07.90	Only bags of transparent cellulose (only for exporters with a certificate of need issued by exporters' unions)	
40.13.20 )	Only diving suits	
61.01.29 )		
47.01.70	Cellulose	With the permission of the Ministry of Industry. AID.
48.01.10	Straining paper	
48.01.69	Only diphenyl paper (only for exporters with a certificate of need issued by exporters' unions)	
48.03.19	Parchment paper and paperboard, and imitations thereof (only for exporters with a certificate of need issued by exporters' unions)	

Tariff Statist. No.	Description of Goods	Remarks
48.07	Paper and paperboard glazed, impregnated coated, surface-coloured or printed (except carbon paper of any colour and size in reels or sheets) (only for exporters with a certificate of need issued by exporters' unions)	
50.08 )	Only catgut of natural or synthetic silk (for fishermen)	
51.02 )	Only synthetic yarn for netting (for fisherman.)	
51.01.10 )	Only synthetic yarn for netting (for fisher-	
51.03.10 )	mer.)	
57.10.10	Packing canvas	With the permission of the Ministry of Commerce
58.05.90	Only cotton band for packing (for exporters with a certificate issued by exporters' unions)	
59.04	Only rope of synthetic fibre for nets (for fishermen)	
59.05.10	Only fishing nets of synthetic rope (for fishermen)	With the permission of the Ministry of Commerce.
62.03.10	Jute bags	With the permission of the Ministry of Commerce
65.06.10	Miners' headgear	
73.12	Hoop and strip of iron and steel only up to a width of 50 mm.	AID
73.14.30	Galvanized wire (only for exporters)	With the permission of the Ministry of Commerce.
73.15	Steel alloys and high grade carbon steel (except those used for making automobile springs)	AID
73.40	Only acmonital (for the Ministry of Finance)	
76.16.59	Only aluminium labels (only for exporters with a certificate of need issued by exporters' unions)	AID
77.01.10	Unwrought magnesium	
78.01.20	Only printing metal	AID
80.02	Tin rods, sections, wire	AID
80.03	Tin sheets, plates and strips	AID
80.04	Tin foil strip, powder and flake	AID
83.07.10	Miners' lamps and parts thereof	
84.15.30	Only refrigerating apparatus and devices of refrigerated lorries for the transport of meat, fish and fresh fruit and vegetables	With the permission of the Ministry of Commerce.

Tariff Statist. No.	Description of Goods	Remarks
84.19	Packing machines	AID
84.21	Only parts of fire extinguishers (except body, tank and chassis)(including fire extinguishers of special type used in vehicles).	
84.36.20 ) 90 )	Only saw-gins and parts thereof	AID With the permission of the Ministry of Agriculture
84.56.91	Parts and spares of ore selecting, sieving and washing machines (except body and chassis and vats)	AID
85.10.10	Mining lamps and parts thereof	
85.20	Only bulbs for miners' lamps	With the permission of the Ministry of Energy and Natural Resources
90.01.10	Only glass for medical spectacles	
90.02	Only lenses and eye-pieces for microscopes	
90.04	Only X-ray spectacles	
90.12	Optical microscopes and other	
90.18.10 90	Only medical and surgical gas masks Other	
90.19	Orthopaedic appliances and other (except plastic artificial teeth)	
95.08	Only gelatine capsules for medicine	
97.07.10	Fish-hooks	
97.07.90	Only complete fishing rods of standard type for line fishing, their accessories and spare parts (for fishermen)	
Miscellane-	Raw and auxiliary materials to be imported by establishments exporting manufactured products and packing materials	With the permission of the Ministry of Commerce

List II

- 05.02.10 ) Hog's hair and other hairs
- 20 )
- 12.01.30 Palm nuts
- 13.02.12 Shellac
- 13 Gum arabic
- 13.03.30 Agar-agar
- 14.01.20 Only raffia
- 14.02.10 Vegetable horsehair
- 14.03 Only Tempico fibres
- 15.10.30 Alcohols of industrial oils

Tariff Statist. No.	Description of Goods	Remarks
15.14	Spermaceti	
15.15.10	Canned wax of special quality	
15.16	Vegetable waxes	
21.06.11	Beer yeast	
19	Other ferment (except bread leaven)	
25.12.20	Kieselguhr	
90	Other	
25.23.29	Other cements (except slag and trass cement)	
25.26	Mica and mica waste	
25.28	Natural cryolite and chiolite	
27.13	Paraffin, petroleum wax and other	
28.01.10	Fluorine	
30	Bromine	
41	Iodine	
42	Resublimated iodine	
28.03	Vegetable blacks (carbon black, etc.)	AID.
28.04.20	Rare gases	
31	Phosphorus	
39	Other metalloids	
28.19.10	Zinc oxide	
20	Zinc peroxide	
28.20	Aluminium oxide and hydroxide, artificial corundum	
28.21	Only chromic acid (chrome trioxide)	
28.24	Cobalt oxides and hydroxides	
28.26	Tin oxides, stannous oxide and stannic oxide	
28.28.10	Copper oxide	
90	Other	
28.29	Fluorides, fluosilicates, fluoborates and other fluorine salts (except fluorite)	
28.30	Chlorides and oxichlorides (except ammonium chlorides-sal ammoniac)	
28.31.20	Sodium chlorite and hypochlorite	
30	Potassium hypochlorite	
40	Other	
28.32	Chlorates and perchlorates	With the permission of the Ministry of Industry
28.33	Bromides and oxibromides, bromates and per- bromates, hypobromites	
28.34	Iodides and oxi-iodides, iodates and period- ates	

Tariff Statis. No.	Description of Goods	Remarks
28.35.11	Antimony sulphide	
12	Calcium sulphide	
31	Potassium sulphide	
33	Tin sulphide	
42	Arsenic sulphide	
49	Other	
28.38.19	Other (except pure copper sulphate)	
21	Chrome sulphate	
22	Only sodium sulphate as per Turkish codex or purer	
23	Sodium bisulphate	
24	Sodium persulphate	
25	Magnesium sulphate	
26	Lead sulphate	
28	Zinc sulphate	
29	Other	
30	Aluminium sulphate	
41	Mercury sulphate, basic	
42	Mercury sulphate	
43	Potassium sulphate	
44	Cadmium sulphate	
49	Other	
59	Other (except nickel sulphate)	
60	Potassium and aluminium sulphate	
71	Chrome alum	
73	Iron alum	
79	Other	
28.40	Phosphites, hypophosphites and phosphates	
28.41	Arsenites and arsenates	
28.42.11	Sodium bicarbonate	)
12	Sodium percarbonate	)
15	Potassium bicarbonate	)
19	Other	)
21	Barium carbonate	)
22	Magnesium carbonate, precipitated	)
23	Magnesium carbonate	)
24	Manganese carbonate	)
29	Other	)
31	Copper, lithium, basic bismuth carbonate	)
39	Other	)
41	Ammonium bicarbonate	)
49	Other	)

AID

Tariff Statist. No.	Description of Goods	Remarks
28.45	Silicates (except sodium silicate)	
28.46	Borates and perborates (except borax)	AID
28.47.10	Vanadates, ammonium molybdate	
20	Barium aluminate, cobalt aluminate	
41	Potassium permanganates	
49	Other permanganates	
28.48	Other salts and peroxy salts of inorganic acids	
28.49.29	Only argyrol and protargol (as per codex)	
28.50	Natural radioactive chemical elements and their radioactive isotopes and their compounds, organic or inorganic).	
28.51	Isotopes and their compounds, inorganic or organic, other than isotopes and compounds falling within Heading 28.50	
28.52	Salts and other compounds, inorganic or organic of thorium or uranium and of rare earth metals	
28.54.10	Perhydrol	AID
28.55	Phosphides	
28.57	Hydrides, nitrides, silicides, and borides	
28.58.15	Chloro-amide of mercury and amalgam of stanniferous copper	
28.58.19	Other	
29.01.10	Diphenyl, diphenylmethane	
20	Terpenes	
41	Styrene	
49	Other	
29.02	Halogenated derivatives of hydrocarbons	
29.03	Sulphonated, nitrated, nitrosated derivatives of hydrocarbons (except alkylaril sulphonate)	
29.04	Acyclic alcohols and derivatives thereof	
29.05	Cyclic alcohols and their derivatives	
29.06	Phenols and phenol-alcohols	
29.07	Derivatives of phenols and phenol-alcohols	
29.08	Ether-oxides and other (except technical ethyl-ether).	
29.09	Epoxides and other	
29.10	Acetals and other	
29.11	Aldehydes and other	
29.12	Derivatives of substances falling within Heading No. 29.11	

Tariffs Statis. No.	Description of Goods	Remarks
29.13	Ketones and other	AID.
29.14	Monoacids and other (except acetic and formic acids)	
29.15.11	Oxalic acid	
19	Acyclic acids and other	
30	Sodium salts	
29.15.90	Only phthalic anhydride	AID
29.16	Alcohol-acids, and other	
29.17	Sulphuric esters and other	
29.18	Nitrous and nitric esters and other	
29.19	Phosphoric esters and other	AID
29.20	Carbonic esters and other	
29.21	Other esters of mineral acids	
29.23	Single or complex oxygen function amino-compounds	AID
29.24	Quaternary ammonium salts and hydrates	
29.27	Nitrile-function compounds	
29.28	Diazo, azo- and azoxy-compounds	AID
29.29	Organic derivatives of hydrazine and hydroxylamine	AID
29.30	Compounds with other nitrogen-functions	
29.31	Organo-sulphur compounds	
29.32	Organo-arsenic compounds	
29.33	Organo-mercury compounds	
29.34	Other organo-inorganic compounds	AID
32.04.10	Colouring materials and extracts of animal and vegetable origin	
32.05.21	Anilines, alizarines	)
22	Artificial organic colours	) AID
29	Other	)
32.08	Prepared pigments for ceramic enamelling and glass industries, vitrifiable compounds	
32.09	Only mattweiss and equivalent substances for the textile industry	
32.09.39	Only stamping foils	
32.11	Prepared dryers	
33.06.29	Only shaving blocks	
34.03	Lubricating preparations and other products	
34.04	Artificial waxes	

Tariff Statist. No.	Description of Goods	Remarks
37.03.11 ) 19 )	Only sensitized papers used in office copying machines (including transfers for diffusion, colour transfers and sensitized papers accord- ing to the thermographic, electrostatic and rapid stabilization principle)(except sensi- tized papers of diazo and ferro-cyanide type)	
37.08	Only chemical products used in photography	
38.05	Tall oil	
38.07.10	Pine oil	
38.08.30	Other	
38.13	Fluxes and other auxiliary preparations for soldering, welding or brazing metals	
38.15	Prepared rubber accelerators	AID
38.18	Composite solvents and thinners for varnishes and similar products	
38.19	Only mixtures of dodecylbenzene and alkyl- benzene	
39.01.10	Only fluid silicone SI and other silicones	
39.01	Only polycaprolactam	
40.01.10	Crepe (except crepe sole) for rubber factories	
40.01.20	Only raw natural rubber quality RSS4 (for tyre factories and tyre repair shops). latex and raw rubber super quality 1 X	
40.01.20	Only raw rubber RSS 1, 2, 3	AID
40.02	Synthetic rubber and rubber substitutes derived from oils	AID
40.06.29	Only adhesives on a synthetic or natural rubber basis on supporting surfaces of paper, cellulose and similar plastic materials	AID
40.09.20	Only hose made of materials resisting lubri- cating oils, petroleum hydrocarbons or liquid used in hydraulic systems (except radiator and water hose)	
40.14.11	Washers	
40.14.12	Joints	
40.14.20	Only inner tubes used for the manufacture and repair of tyres	AID
41.01.12	Raw hides of bovine cattle, fresh, weighing 15 kilos or more )	
41.01.16	Raw hides of bovine cattle, dried, weighing 9 kilos or more )	For industrialists with the permission of the Ministry of Industry
32	Raw hides of buffalo and buffalo calves, fresh,) weighing 15 kilos or more )	AID
36	Raw hides of buffalo and buffalo calves, dried ) weighing 9 kilos or more )	

Tariff Statist. No.	Description of Goods	Remarks
42.04	Articles of natural or composition leather only for technical use (except transmission belting)	
45.01	Natural cork, unworked waste cork	
45.02	Natural cork	
45.04.20	Only joints	
48.07	Only matrices of paperboard for printing	
48.15.90	Only waxed paper, diphenyl paper, straining paper and reels of paper for cigarette tips and strips of kraft paper of a width of 7.5 to 12.5 cm. (except stencils).	
48.21.10 22	Joints Scale paper for medical apparatus and technical machines	
29	Only paper and paperboard for Jacquard and other weaving machines (perforated or revolving)	
49.01.21 29	School books (in foreign languages). Other books in foreign languages (only technical, scientific, professional, literary and art books)	
49.02.10	Fashion magazines	
49.02.30	Other (only daily and periodical political and commercial newspapers, technical, scientific, professional, literary and art magazines)	
49.03.20	Children's books and illustrated albums in foreign languages	
49.04	Music	
49.05	Maps of any kind (except atlas globes up to 31 cm. diameter)	
49.06	Architectural and engineering plans and other technical drawings	
49.11	Only plans and plates for educational purposes	
51.04.10	Those used for the manufacture of tyres and inner tubes of any kind	AID
57.07.11 ) 12 )	Coco yarn	
58.05	Only spindle band for the textile industry and transmission band for rotative machines	
59.04.21	Only Jacquard cord	
59.11.90 )	Only printing blankets	
59.17.90 )		

Tariff Statis. No.	Description of Goods	Remarks
59.16.12	Transmission belting made of wool and animal hair	AID
59.17.12	Only diaphragms	
59.17.90	Only joints, washers, polishing wheels, sleeves, cushions, diaphragms for pumps, engines, etc., security belts for pilots, polishing machine felt	
66.03.11	Only umbrella fittings (except handles other than automatic umbrella handles and tubes for garden sunshades)	
68.04.20	Only grindstone and sharpening stones for razor blades	
68.14.90	Friction material for brakes, clutches and other friction apparatus and parts with a basis of asbestos, cellulose and other mineral substances (excepting asbestos yarn, packing wick, and brake balata and balata in reels or plaited)	AID
68.15	Worked mica and articles of mica	AID
68.16	Articles of stone or of similar mineral substances not included or mentioned elsewhere in the Tariff	AID
69.02.10	Refractory bricks containing more than 70% of alumina, refractory bricks of magnesite and chrome-magnesite	With the permission of the Ministry of Industry
40	Chromite	)
90	Other (except refractory bricks containing less than 50% of alumina)	)
69.03.14 )	Casting crucibles and retorts (including stoppers and supports)	AID
15 )		
19 )		
90 )		
70.09	Only rear view mirrors for motor vehicles	
70.12	Glass inners for vacuum flasks	AID
70.14.90	Only head light and stop light glass for vehicles	AID
70.15.11 )	Glass for pocket and wrist watches	
21 )		
70.15.19 )	Only glass for spectacles and masks used for welding	
29 )		
70.18	Optical glass and optical parts and glass for corrective spectacles	AID
70.20	(a) Only glass wool (b) Felt of glass fibre	

Tariff Statist. No.	Description of Goods	Remarks
70.21.10	Special safety glass for boilers )	
20	Glass tubes showing the water level of boilers )	
90	Only glass cylinders for polishing leather and ) glass parts of machines, motors and vehicles )	AID
71.02.10	Diamonds for industry	AID
73.02	Ferro-alloys (except ferro-chrome)	AID
73.04	Only iron and steel shot	AID
73.05.10	Iron and steel powder	AID
73.13.90	Only lacquered tin plate	AID
73.29.20 )	Only bicycle, motorcycle chains and trans- mission chains used in machines, tractors,.. )	
90 )	motors, conveyor chains and their shackles ) and unions (except anti-skid chains and ) chains of round wire of 3-76 mm.) )	AID
73.33	Sewing and other needles	
73.35	Iron and steel springs (except flat springs for vehicles)	
74.03.19	Only phosphorous-bronze rods	AID
74.04.20	Only phosphorous-bronze plates and strips	AID
74.16	Copper springs	
74.19.39	Only caps for inner tube valves and valve needles	
75.01 )		
02 )		
03 )	Nickel and articles of nickel	
04 )		
05 )		
75.06.29	Only conductor wire of nickel	
76.01.10	Unwrought aluminium	AID
76.05	Only aluminium powder containing 2% or less of oil	AID
76.06	Only aluminium tubes (having an external diameter of 15 mm. or less)	
76.16.51	Aluminium washers used in manufacturing flexible tubes	AID.
77.02	Magnesium in bars, rods, sections, wire sheets	
80.01.10	Unwrought tin	AII
81.01.40	Tungsten wire	
81.02.40	Molybdenum wire	
81.03	Tantalum and articles thereof	
81.04.30	Other base metals	
82.04.20	Only parts of welding machines (except con- tainer)	

Tariff Statist. No.	Description of Goods	Remarks
82.06	Knives, and blades for machines and machine-tools (except knives for harvesters)	
82.07	Tool-tips and plates, sticks and the like for tools	
82.11.22	Only electric razor blades	
83.01	Only covers with lock of tanks and locking handles of vehicle doors and locks thereof	
83.07.29	Only incandescent lamp parts (except fuel containers) and coastal lighthouse parts	
83.08	Flexible tubes of base metal	
84.01.20	Parts and spares (except body and chassis)	AID
84.02	Auxiliary apparatus for steam generators, steam condensers and parts and spares thereof	AID
84.03.20	Parts and spares (except body and chassis)	AID
84.04.20	Parts and spares (except body and chassis)	AID
84.05.20	Parts and spares (except body and chassis)	AID
84.06.90	Only parts for plane motors	
84.06.90	Parts and spares (except cylinder jackets up to 200 mm. and oil felt copper alloy bearings in steel casings, cylinder blocks, cylinder covers, crankcase, valve caps, flywheel (including air-cooled cylinder jackets and cylinder jackets of pressed steel))	AID
84.07.90	Parts (except body and chassis)	AID
84.08.19	Parts of jet motor for aircraft and of gas turbines	
84.08.80	Parts of other motors and engines (except body and chassis)	AID
84.09.20	Parts	AID
84.10.23	Only fuel, oil and circulation pumps being part of diesel and gasoline engines	AID
84.10.29	Parts (except body and chassis).	AID
84.11.	Air and vacuum pumps which are parts of machines and motor vehicles of No. 84.23	AID.
84.11.90	Parts (except main body and chassis)	AID
84.16.13	Only calender cylinders of textile machines	
84.16.20 )	Parts and spares (except body and chassis)	
84.40.90 )		
84.17.13 )	Only parts and spares (except body and boilers)	
29 )		
84.18.40	Parts and spares (except body and chassis).	

Tariff Stat. No.	Description of Goods	Remarks
84.22.90	Only gearboxes, clutches, speed regulators, bumpers, dampers and safety locks of elevators, telphers and travelling cranes (except gearboxes, bodies and chassis of elevators)	AID
84.23	Only parts and spares (except body, chassis and grader knife)	AID
84.24.69	Parts and spares (except body and chassis) (except animal driven plough shares, disc harrow discs and disc plough discs)	AID
84.25.91	Parts and spare parts (except knives for harvesters) of reaper and binder machines, mowing and threshing machines and seed crushing machines	AID
84.25.95	Parts of other machines (except reaper knives)	AID
84.26	All kinds of dairy machines and implements and milking machines	With the permission of the Ministry of Agriculture
84.26.90	Parts and spares (except body and chassis).	
84.27	Fruit presses and filters and the like (except wine-presses)	With the permission of the Ministry of Agriculture
84.28	Other agricultural and forestry machinery and appliances (except incubators for fewer than 1,200 eggs)	With the permission of the Ministry of Agriculture
84.27.90	Parts and spares (except body and chassis)	AID
84.28.91	Parts of machines for crushing fodder	AID
84.28.95	Parts of other machines (except body and chassis)	AID
84.29.20	Parts and spares (except body and chassis)	
84.30.20	Parts and spares (except body and chassis)	
84.31.20	Parts and spares (except body and chassis)	AID
84.32.20	Parts and spares (except body and chassis)	AID
84.33.20	Parts and spares (except body and chassis)	AID
84.34.19	Parts and spares (except body and chassis)	AID
84.34.25	Parts and spares (except body and chassis)	AID
84.34.29	Only parts and spares (except body and chassis and printing type)	AID
84.35.20	Parts and spares (except body and chassis)	AID
84.38	Accessories and parts for machines falling within Headings 84.36 and 84.37 (except body and chassis)	AID
84.39.20	Parts and spares (except body and chassis)	AID
84.41.30	Sewing machine needles	
84.42.90	Parts and spares (except body and chassis)	AID

Tariff Statist. No.	Description of Goods	Remarks
84.43	Only parts and spares and casting ladles	AID
84.44	Only rolling mill rolls and moulds	AID
84.48	Accessories and parts of machines falling within headings 84.45 to 84.47 (except body and chassis)	AID
84.49	Only parts and spares (except body and chassis).	AID
84.50	Only parts for gas-operated welding, cutting and surface tempering appliances and machines (including blow-pipes)	AID
84.55	Parts of machinery or appliances of a kind falling within Headings 84.51 to 84.54 (inclusive) (except body and chassis and drawers)	AID
84.56.95	Parts of other machines (except body, chassis, vats, balls, jaws and cyppebs)	AID.
84.57.90	Only parts and spares (except body, chassis)	AID
84.59.90	Only parts and spares (except body, chassis and tanks)	AID
84.60	Moulds for metal, glass, rubber and plastic goods, mineral substances and mineral carbides	AID
84.61	Only inner tube valves	
84.61	Only carburetters feeding fuel oil burners, gas stoves and the like and parts of these carburetters	
84.62	All kinds of bearings	AID
84.63	Shafts, bearings, and other transmission equipment (except transmission shaft bearings, copper alloy bearings in steel shells and flywheels).	AID
84.64	Gaskets and similar joints of metal and asbestos combined with felt, paperboard and the like and other	
84.65	Machinery parts not containing electrical connectors, insulated parts, coils, contacts or other electrical features (except body and chassis)	
85.02	Only parts (except body and chassis)	AID
85.03.90	Only electrical batteries and their parts (except dry batteries and parts thereof)	
85.04.90	Only separators used in lead accumulators on vehicles	AID.

Tariff Statist. No.	Description of Goods	Remarks
85.05	Only parts (except body and chassis and windings)	
85.08	Electrical starting and ignition equipment for internal combustion engines	AID
85.11.90	Parts (except body and chassis)	
85.12.35	Parts (except body chassis and parts of electric irons)(including thermo-couples of pressing irons)	AID
85.13.91 ) 95;)	Parts (excepting chassis, body, relay frame, transformer, battery, rectifier, cable and windings)	AID
85.16	Only parts of signalling and commanding apparatus for railway	
85.19.10	Only time and impedance relays for earth protection and overload	AID
85.19.40	Only selectors, head lamp push-pull switches, contact switches and starting automats	AID
85.19.90	Only parts of automatic switches, of star-triangle switches exceeding 25 amp. and of relays (except all kinds of boxes and covers)	AID
85.20	Only bulbs for vehicles and pocket lamps	AID
85.20.90	Parts and spares	AID
85.21	Tubes and valves for electronic use	AID
85.24	Articles and parts for electric and electro-technic uses made of agglomerated or baked carbon or graphite (except brushes for electrical machinery and appliances)	
85.28	Parts of electrical machinery not mentioned or included in other headings of this chapter	AID
86.09	Parts and spare parts for railway rolling stock (except axles, traction hooks, couplings and springs).	AID
87.06	Parts and accessories of motor vehicles falling within Heading Nos. 87.01, 87.02 and 87.03 (provided they are indicated in the parts catalogues)(except chassis, luggage compartment, mud-guard, doors, safety belts, balata, oil felt, copper alloy bearing in steel casing, exhaust tubes, silencers, pneumatic horns and fuel tanks)(including chassis parts)	AID
87.07.20	Parts and spares (except those falling within 84.06.90).	AID

Tariff Stat. No.	Description of Goods	Remarks
87.11	Invalid carriages and similar means of transportation fitted with mechanical propulsion	
88.03	Parts and spares of balloons, airships, flying machines, helicopters, gliders and kites	
90.07.15	Parts for photographic cameras (except body, box and chassis)	
90.07.20	Other apparatus	
90.07.30	Parts of other apparatus	
90.08	Only parts (except body, chassis and box)	
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other Heading in this chapter, photocopying apparatus (contact type) spools or reels, for films, screens for projectors	
90.14	Geodesical, topographical and surveying instruments and apparatus	
90.15	Sensitive balances (except centigram balances and their weights)	
90.16	Only planimeters, micrometers and calibrators	
90.17	Medical, surgical, dental and veterinary instruments and apparatus	
90.20.30 ) 90 )	Only X-ray tubes and parts of X-ray apparatus	AID
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (exclusively for exhibition), unsuitable for other uses (except globes up to a diameter of 31 cm.)	
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and like properties of industrial materials	AID
90.23	Hydrometers, aerometers, alcoholometers and other (except those having the character of ornaments on a plastic or wooden basis)	
90.25	Instruments and apparatus for physical or chemical analysis and other	
90.26.20	Supply meters for liquids (except water supply meters of 1 in. or less)	AID
90.26.30	Gas supply meters	
90.27	Other meters, speed indicators, taximeters and stroboscopes	

Tariff Statis. No.	Description of Goods	Remarks
90.29	Parts and accessories suitable for use with one or more of the articles falling within Heading Nos. 90.23, 90.24, 90.26, 90.27, and 90.28	
91.11	Other clocks and watch parts (except cases and chassis 'platine')	
92.09	Musical instrument strings	
92.11	Parts and accessories of musical instruments, metronomes, tuning forks and pitch pipes of all kinds (except empty boxes and other parts of musical boxes)	
92.12.41	Only teaching records	With the permission of the Ministry of National Education
92.12.43	Gramophone record matrices only	
96.02.10	Brushes used as machinery part	
98.04.	Only pen nibs and nib points	
98.10.20	Parts and spares of lighters (except fuel container and outer case)	

- Notes:
1. If no Statistical Nos. are indicated against the Tariff Headings included in these lists, all the Statistical Nos. indicated in the Tariff for the said heading and the goods to which they refer shall be deemed to be included in the said heading.
  2. If the descriptions of the goods included in these lists are not accompanied by the words 'only', 'except' and similar restrictive terms, all the goods included in that heading of the Tariff shall be deemed to be included in the said description.
  3. The letters AID mentioned in these lists indicate the articles the value whereof shall be paid entirely or in part out of AID funds.