GENERAL AGREEMENT ON TARIFFS AND TRADE

Multilateral Trade Negotiations

Group "Tariffs"

EXPLANATORY NOTES ON PROCEDURES FOR FIXING AND MODIFYING TARIFF RATES

Addendum

In accordance with the agreement reached - see MTN/4, paragraph 16 and MTN/TAR/3, paragraph 9 - delegations were invited to submit explanatory notes describing their national procedures for fixing and modifying tariff rates. Notes received up to January 1976 were circulated in document MTN/TAR/W/6 and Addenda 1 and 2.

The following explanatory note has been received from the Mission of Turkey.

"The Turkish Customs Tariff is based on the Brussels Nomenclature. It consists of five categories of duty rates:

(1) General rates introduced and/or modified by law and applicable to all goods imported from the countries to which Turkey does not apply GATT rates or preferential rates in terms of GATT or bilateral agreements.

(2) Temporary rates which are introduced on a short-term basis by decrees issued by the Council of Ministers in accordance with the authorization given by law, for the importation of investment goods and raw materials in the context of national development plans and programmes.

The temporary rate supersedes the general rate and the other categories of rates whenever it is lower. Temporary rates can be withdrawn any time by another decree.

(3) GATT rates which are applied to GATT contracting parties and to countries which have signed with Turkey bilateral trade agreements containing most-favoured-nations clause.

(4) Preferential rates applied to the EEC countries in the context of the Association Agreement between the EEC and Turkey.

(5) Preferential rates applied to countries which acceded to the Protocol Relating to Trade Negotiations among Developing Countries in GATT.

The fixing and/or modification of duty rates mentioned in paragraphs 3 to 5 above requires approval of the Great National Assembly."