

# **CENTRAL BANK OF THE REPUBLIC OF TURKEY**

## **EXPORT AND FOREIGN EXCHANGE EARNING SERVICES REDISCOUNT LOAN APPLICATION INSTRUCTIONS**

**BANKING and FINANCIAL INSTITUTIONS GENERAL  
DIRECTORATE**

**FOREIGN EXCHANGE LEGISLATION AND CREDITS DIRECTORATE**

**20 JULY 2018**

## **SECTION ONE**

### **Purpose, Scope, Basis and Definitions**

#### **Purpose**

**ARTICLE 1-** (1) The purpose of this Implementation Directive is to regulate the implementation details of export and foreign currency earning services rediscount credit transactions.

#### **Scope**

**ARTICLE 2-** (1) This Implementation Instruction covers the procedures related to the use of rediscount credits before and after the shipment to the companies producing the final goods for export and the companies engaged in foreign currency earning services and activities in return for the bills and documents issued in foreign currency or Turkish lira.

(2) Rediscount discount shall not be used for export within the scope of export, free export, export to free zones within the framework of export, free export, border trade provisions made within the scope of export, free export, export to free zones within the scope of export, exchange and tied treatment made within the scope of foreign exchange earning services other than foreign exchange earning services, transit trade, export of imported goods other than the foreign exchange earning services listed in subparagraph (b) of the first paragraph of Article 4 of this Implementation Instruction and sales of machinery/equipment, fixtures registered goods or goods sold to free zone in the facilities of the companies operating in free zone with the portion sent to third countries from Turkey to free zones and excluding the goods sold to free zone to be used as part of these) and the country credits opened by Türkiye İhracat Kredi Bankası AŞ.

#### **Basis**

**ARTICLE 3-** (1) This Implementation Instruction has been prepared on the basis of Article 45 of the Law of the Central Bank of the Republic of Turkey dated 14/1/1970 and numbered 1211 and Article 13 of the Rediscount and Advance Regulation of the Central Bank of the Republic of Turkey.

#### **Definitions and abbreviations**

**ARTICLE 4-** (1) In this Implementation Instruction;

a) Bank: Banks that are defined in Article 3 of the Banking Law dated 19/10/2005 and numbered 5411 and that mediate the use of loans within the framework of this Implementation Instruction,

b) Exchange earning services:

1) Foreign currency earning service projects such as consultancy, software and engineering services to be carried out abroad,

2) Health services to be provided to foreign nationals (including diplomatic representations and members), tourists or Turkish citizens working abroad during their stay in our country in exchange for foreign currency,

- 3) Land, sea or air transportation services and activities provided that the prices earned in foreign currency from international freight and passenger transportation are brought to the country,
- 4) Service sales made by tourism institutions and travel agencies during tourism activities in Turkey and abroad in exchange for foreign currency,
- 5) Sales of goods (excluding fuel and mineral oils) and services carried out within the scope of maintenance, repair and conversion, maintenance and repair of Turkish and foreign flagged ships, aircraft or trucks, maintenance and repair of goods and services carried out within the scope of maintenance, repair, renewal and modification, with the maintenance and repair service carried out on behalf of companies established abroad, provided that the costs are taken as foreign currency,
- c) Euribor (Euro Interbank Offered Rate): Interbank money market lending interest rate for euro currency,
- ç) Factoring firms: Companies performing the works specified in the first paragraph of Article 38 of the Law on Financial Leasing, Factoring and Financing Companies dated 21/11/2012 and numbered 6361,
- d) Export Removal of a commodity to free zones provided that it is exported outside the customs territory of Turkey or to third countries in accordance with the applicable export legislation and customs legislation,
- e) Istanbul branch: The Istanbul Branch of the Central Bank,
- f) Foreign Exchange Legislation and Loans Directorate: Central Bank General Directorate of Banking and Financial Institutions Foreign Exchange and Loans Legislation Directorate,
- g) SME: The small and medium-sized enterprise defined in the paragraph (b) of the first paragraph of Article 4 of the Regulation on the Definition, Qualifications and Classification of Small and Medium-sized Enterprises, which was put into effect by the Council of Ministers Decision dated 19/10/2005 and numbered 2005/9617,
- ğ) LIBOR (London Interbank Offered Rate): London interbank money market lending interest rate,
- h) Central Bank: The Central Bank of the Republic of Turkey,
- ı) rediscount credit: Loans made available through banks for the purpose of financing foreign exchange earning services with export before and after shipment,
- i) Note portfolio: All rediscount credit notes in the possession of the Central Bank,
- j) Türk Eximbank: Türkiye İhracat Kredi Bankası AŞ.,
- k) RKYS: The electronic system where the operational transactions related to export and foreign currency earning services rediscount credits are carried out,
- l) New market: The countries other than the first twenty countries with the highest

number of exports announced by the Turkish Statistical Institute, which are communicated to the banks by the Central Bank every year,

m) High-tech industrial products: The products specified in the "International Standard Industrial Classification of All Economic Activities (ISIC Rev.4)" used by the Turkish Statistical Institute and transmitted to the banks by the Central Bank every year

## **SECOND SECTION**

### **Characteristics of Notes to be Accepted in Rediscount and Criteria Related to Credit Value of Companies**

#### **Characteristics, transfer and delivery of bills to be accepted in rediscount**

**ARTICLE 5-** (1) In commercial bills issued in the form of policies or bills to be accepted to the subscription;

- a) Having at least two signatures, one bank, for the last turnover,
- b) The Central Bank has issued a written order on a foreign currency or Turkish lira that is the subject of purchase and sale,
- c) The fact that they have a maximum of 240 days remaining to their maturity, and that they have a maximum of 360 days remaining to their maturity in the financing of the export of high-tech industrial products and foreign exchange earning services with the export made to the new markets determined by this Implementation Instructions,
- ç) Include the form conditions stipulated by the legislation in force in the country where it is accepted or given,
- d) Failure to carry the prohibition of protest and similar records and absence of disconnection in the turnover chain,
- e) Accepting the creditworthiness of the companies with their signatures on them positively,
- f) The amounts do not exceed the maximum loan amounts allocated for companies and banks,
- g) Provided that the condition of recourse to the companies in question shall not be sought in rediscount transactions related to forward export or foreign exchange earning service receivables irrevocably connected to payment guarantee against the companies providing export or foreign exchange earning services by Türk Eximbank, it shall be arranged as recourse to the company using the loan,
- ğ) Transfer to the Central Bank with its transfer turnover,
- h) If the related receivable is born or will be born from export transaction or foreign

currency earning services,

Above mentioned issues are sought.

(2) The originals of the commercial notes and related documents to be accepted within the scope of export and foreign currency earning services rediscount credits are kept in the name of the Central Bank before the bank that mediates the use of credit. In the event that the originals of the said bills and documents are lost, the Central Bank is immediately informed. Intermediary banks are responsible for all kinds of damages to be incurred by the Central Bank in the event that the originals of the promissory notes and documents are lost.

(3) Following the collection of the note price from the ultimate debtor, if a duly stored copy of the commercial notes and related documents returned to the original company in accordance with the legislation is requested after the relationship establishing the rediscount credit is eliminated, they are submitted to the Central Bank.

(4) If deemed necessary by the Central Bank, another bank other than the bank that mediates the use of the loan as an additional guarantee together with the commercial bills may request a valid or transferable performance bond.

#### **Conditions of rediscount credit utilization**

**ARTICLE 6-** (1) For the purpose of financing the export before and after the shipment;

- a) Foreign Trade Capital Companies and Sectoral Foreign Trade Companies,
- b) Manufacturer companies that do not have the capacity of exporter, manufacturer-exporter and exporter, but produce final goods on the condition of export and export this goods through the exporter,
- c) According to the Law on Free Zones dated 6/6/1985 and numbered 3218; rediscount credits are provided through banks to companies that have a production license for the sale of goods produced in free zones to third countries or companies that have a purchase and sale license for the sale of goods originating in Turkey from the free zone or from Turkey to third countries.

(2) For the purpose of financing foreign exchange earning services;

- a) Tourism enterprises with tourism business certificate and travel agencies with A group travel agency business certificate determined by the Ministry of Culture and Tourism to be tour operators,
- b) International road transport companies established in Turkey with B1, B2, C2, C3, L2, R2 or Transportation Works Organizer (TİO) authorization certificates issued by the Ministry of Transport and Infrastructure, to international maritime transport companies with seaworthiness certificates and to private airline companies with operating licenses,
- c) Companies providing consultancy, software and engineering services for abroad (consultancy, engineering and software companies are requested to include the relevant services in the purpose and subject heading in the Trade Registry Gazette or in the chamber activity

certificate and to authenticate it),

ç) The companies holding license/activity permit or certificate of conformity issued by the Ministry of Health, which provides health services to foreign nationals, tourists or Turkish citizens working abroad in exchange for foreign currency during their stay in our country,

d) Provided that the costs are taken as foreign currency, the maintenance and repair services carried out on behalf of the companies established abroad and the maintenance and repair, repair and conversion services of Turkish and foreign flagged ships, aircraft or trucks and the companies that sell goods (except fuel and mineral oils) and services within the scope of maintenance, repair, renewal and transformation (for ship maintenance and repair activities, the operation permit obtained from the Ministry of Transport and Infrastructure or the document indicating that this activity is carried out, for aircraft maintenance and repair activities, the unsanitary workplace obtained from the Ministry of Transport and Infrastructure must be opened and work license must be submitted.)

e) Provided that it has the relevant authorization documents listed in the second paragraph of this article and a license suitable for its activity; according to the Law on Free Zones dated 6/6/1985 and numbered 3218; companies selling services from free zones to third countries

rediscount credits are provided.

#### **Rediscount credit supplying methods**

**ARTICLE 7-** (1) Rediscount credits before shipment shall be made available to banks or factoring companies in the capacity of borrower by the company using the loan based on the export or foreign currency earning services committed to be made according to the payment methods with letter of credit, documentary or against goods; by accepting the bonds endorsed by the intermediary bank to the rediscount.

(2) Based on the export or foreign currency earning services committed to be made according to the letter of credit, documentary or payment methods, the intermediary banks are obliged to use rediscount credits with a maturity suitable for the activity cycle of the companies requesting rediscount credits before the shipment, provided that they remain within the maturities specified in this Application Instructions.

(3) In transactions with acceptance credit and goods related to export or foreign currency earning services after shipment; Rediscount credit is applied by accepting the bills issued by the exporter or service seller, or the policies accepted by the importer or service buyer company or bank in addition to this turnover, or the bills issued by the importer or service buyer company, in relation to export receivables arising from forward sales or receivables arising from foreign currency earning services.

(4) Rediscount credits to be used depending on the letter of credit receivable after shipment;

a) The term letter of credit has been opened by the banks abroad in the capacity of "issuing bank" without the issuance of a deed, the documents complying with the terms of the

letter of credit have been submitted and accepted by the issuing bank,

b) The bills are drawn on a bank by the exporter or service exporting company depending on the letter of credit receivable, they bear the payment terms and the appropriate maturity, their addressee and beneficiary are the same bank, they are accepted or endorsed by this bank, they can be recoured to the exporter or service exporting company,

must meet the above requirements.

(5) For the parts of the letters of credit that are unconditionally and irrevocably transferred and assigned to the manufacturer-exporters by the exporter (beneficiary), the manufacturer-exporter companies shall make use of rediscount credits in return for the policies drawn within the above principles over the amount of foreign currency or Turkish lira assigned to them.

(6) In letters of credit where partial shipment is permitted, it is possible to issue a single policy covering several loadings, provided that the payment terms are the same.

(7) Rediscount credits can be used in return for the transfer of the policy to the Central Bank, which is within the scope of the insurance program of the Türk Eximbank, but the letter of credit, bond or policy is not issued within the framework of forward export transactions.

(8) Rediscount credits can be used for the financing of export or foreign currency earning services after the shipment to the companies by accepting the bills issued by the exporter or the companies providing foreign currency earning services and assigned to the factoring companies and endorsed to the banks by the factoring companies. The amount of the promissory note accepted in the record must be compatible with the maturity and amount of the assigned export or foreign currency earning service receivable.

(9) In the bills endorsed to the banks by factoring companies or in the policies issued within the scope of Türk Eximbank's insurance program, the maturity of the bill may be the thirtieth business day after the payment term declared by the importer or service recipient. However, it is possible to issue a single note by the relevant company for the export or foreign exchange earning service receivables related to more than one shipment made to the same importer or service recipient company and with payment terms within thirty business days. In this case, the maturity date of the note can be determined as the thirtieth business day following the last payment term.

(10) Rediscount is not provided for export or foreign exchange earning service receivables in which the importer or service recipient company participates in the payment commitment as a joint and several debtor and the export or foreign exchange earning service fee is connected to the payment guarantee with letters of guarantee. In addition, the notes drawn by the relevant companies and the notes kept in the note wallet for collection by the intermediary banks shall not be accepted to the rediscount based on the confirmation of the issuing bank that the documents sent will be accepted and the note price will be paid on due date instead of the notes not brought to the country or not yet delivered to the relevant intermediary bank after the acceptance and aval transaction.

(11) Loan utilization requests of companies that do not fulfill their export or foreign exchange earning service commitment twice within the period specified in the first sentence of the first paragraph of Article 16 within one year are not accepted for a period of one year as of the date on which the commitment is not realized for the second time.

### **Criteria related to creditworthiness of companies**

**ARTICLE 8-** (1) The control and follow-up of the creditworthiness criteria is carried out by the intermediary bank.

(2) In order for the creditworthiness of the companies requesting credit to be considered sufficient;

a) According to the regulations made by the Banking Regulation and Supervision Agency during the loan use; there is no debt classified as Credit and Other Receivables with Limited Collection Possibility, Credit and Other Receivables with Doubtful Collection, Credit and Other Receivables to be Liquidated and Credit and Other Receivables with Loss Nature by banks, financial leasing, factoring and financing companies,

b) Lack of protests that have not been removed in the last three years,

c) Lack of enforcement proceedings or seizure to the extent that it affects its activities,

ç) Failure to cancel its payments, if it has requested concordatum, at least one year has passed since the conclusion of this request,

d) If the bankruptcy is not requested or there is no postponement of bankruptcy,

e) The company and its authorized representatives, who are signed in the deed, do not have a ban on issuing checks and opening a check account,

Criteria needs to be fulfilled.

(3) All responsibility for determining that the company requesting the loan meets the criteria specified in the second paragraph of this article and evaluating its credibility belongs to the intermediary bank.

## **THIRD SECTION**

### **Rediscount Credits Supplying**

#### **Credit limits**

**ARTICLE 9-** (1) The limits of rediscount loans determined in accordance with the first paragraph of Article 5 of the Central Bank Rediscount and Advance Regulation are announced to the banks by the Central Bank.

(2) Compliance of the loan amounts with the credit limits allocated to the banks is monitored by the Foreign Exchange Legislation and Loans Directorate. The rediscount credit limit, which is used on a commercial bank basis, may not exceed fifteen percent of the limit



allocated to commercial banks.

(3) The limit specified in the second paragraph of this article does not apply to rediscount credits issued by publicly owned deposit banks in exchange for notes issued in Turkish lira.

(4) All limits allocated to intermediary banks for rediscount credits granted against notes issued over Turkish lira are made available to SMEs.

(5) The daily total limit and the distribution of this limit among the banks in credit disbursements are determined by the Central Bank and announced to the intermediary banks.

(6) The limit for the use of the loan;

a) In rediscount credits granted in exchange for notes issued in foreign currency, is USD 400 million for Foreign Trade Capital Companies and USD 350 million for other companies. For companies with a net sales revenue (turnover) of more than 5 billion Turkish liras in the last fiscal year, these limits are applied as double, three times for companies with a net sales revenue of more than 15 billion Turkish liras and four times for companies with a net sales revenue of more than 20 billion Turkish liras. However, the highest company limit cannot in any way exceed 8 percent of the limit set for export and foreign currency earning services rediscount credit provided in exchange for bills issued in foreign currencies. Up to 60 percent of these amounts can be used for loan applications with a maturity of 121 days or more.

b) The company limit for rediscount credits made available in exchange for notes issued in Turkish Lira is 25 million Turkish Lira.

#### **Rediscount credit application process**

**ARTICLE 10-** (1) Rediscount loan applications of the companies with sufficient creditworthiness are made by the general directorates of Türk Eximbank and commercial bank by electronically transmitting the information in the application documents in Annex-1/A, Annex-1/B, Annex-1/C or Annex-1/D to the Foreign Exchange Legislation and Loans Directorate, a copy of the promissory notes and other relevant documents and the foreign exchange income information of the last three fiscal years for foreign currency loans and entering the information about the loan application into RKYS by the intermediary bank.

Credit approvals are finalized on the basis of the information entered in RKYS.

(2) In the rediscount compliance requests related to the letters of credit assigned to the manufacturer-exporter companies, the status of assignment is specified with the exporter and manufacturer-exporter companies.

(3) In the transactions connected to the letter of credit, the bank confirmation letter specifying the maturity and amount of the letter of credit that forms the basis of the transaction, the letter of transfer of the bank to the second beneficiary with the transfer order of the first beneficiary if the letter of credit is transferable, and the letter of assignment if the loan amount subject to the request has been assigned to the manufacturing companies are approved by the intermediary bank and stored with the intermediary bank.

(4) According to the relevant legislation, the documents indicating that the companies

requesting loans are authorized to perform the transactions listed among the foreign currency earning services should be submitted to the banks that mediate the use of loans. If the loan is used within the scope of VRHIB, the authorization documents in the second paragraph of Article 6 shall not be sought.

(5) If the manufacturer or manufacturer exporting company requests a rediscount credit before shipment, the signed and stamped "rediscount credit Consent Letter Before Shipment" document stating that the exporting company deems the use of the loan appropriate is kept by the Central Bank on behalf of the bank that mediates the use of the loan.

6) During the credit application phase, the free zone companies submit to the intermediary bank a copy of the activity license on production, purchase-sale or maintenance-repair, approved by the Free Zone Directorate, capacity report for the manufacturing companies, certificate of taxpayer status and trade registry gazette.

(7) The follow-up, conclusion and responsibility of the disputes that may arise in matters such as the health of other signatures and the validity of the contract, including the bank that gives the payment guarantee, belong to the intermediary banks. Therefore, the issues related to the signatures, licenses, representation powers and creditworthiness of the note debtors are not examined separately by the Istanbul Branch. The creditworthiness of the companies is not investigated and monitored by Istanbul Branch.

(8) In accordance with the allocated usage limits, an indefinite "Export and Foreign Currency Generating Services rediscount credit Note Commitment" (Annex-2) (Commitment) is obtained from the Bank's general directorates for rediscount credits to be used in exchange for bills issued in foreign currencies over US dollars and for rediscount credits to be used in exchange for bills issued in Turkish lira. In the undertaking, it is stated that the use of loans or accounts may be partially or completely limited when deemed necessary by the Central Bank, and the follow-up, results and responsibilities of disputes that may arise in matters such as the validity of the contract and the soundness of the signatures in the commercial notes to be accepted as rediscount shall belong to the intermediary banks.

(9) The intermediary banks shall issue a commitment in a certain amount that they deem appropriate in advance and if this amount is exceeded, an additional commitment shall be issued for the exceeding part.

(10) These commitments do not need to be notarized. However, the compliance of the signatures in the commitments with the signature samples of the relevant intermediary banks is checked by the Istanbul Branch.

(11) In the case of rediscount credits issued in exchange for notes issued in foreign currency, whether the amount of the note issued in a foreign currency other than the US dollar exceeds the maximum amount specified in the Commitment is taken into account at the Central Bank cross-exchange rate at the time the note is accepted for rediscount.

(12) Other details regarding the loan application processes are determined by the Foreign Exchange Legislation and Loans Directorate.

## **Examination of notes and turnovers**

**ARTICLE 11-** (1) Intermediary banks shall examine and check whether the bills accepted in rediscount comply with this article and other provisions of this Implementation Instructions. Any liability arising from the invalidity or invalidity of the promissory notes accepted in the re-record for any reason or not complying with the provisions set out in this Implementation Directive belongs to the intermediary banks.

(2) The notes accepted to the redeem must have following matters;

a) In addition to the fact that the form of borrowings made with policies and bills is in accordance with the laws of the country where these borrowings are signed in accordance with Articles 767 and 778 of the Turkish Commercial Code dated 13/1/2011 and numbered 6102, the drawer and turnover signatures in these bills are also valid in accordance with Turkish law, within this framework, they are signed in handwriting, the turnover is unconditional and unconditional, and the signature and name stamps are used in accordance with the representation powers in the companies,

b) Policies and bonds related to rediscount credits made available based on export or foreign exchange earning services to include the form conditions written in Articles 671 and 776 of the Law numbered 6102,

c) Without prejudice to the provisions of Articles 672 and 777 of the Law No. 6102, the policy and bonds include the word policy or bond (promissory note), the amount to be paid, the maturity, the place of payment, the name and surname of the beneficiary, the date and place of issue (issuance) and the signature of the drawer, and also the name and surname of the addressee in the policy,

ç) If the addressee is an importer, foreign exchange earning service recipient or a bank abroad that is or will be born from a direct export or foreign exchange earning service transaction, the form of the note must be in accordance with the laws of the country where the addressee or foreign exchange giver signs the note so that the notes can be collected from the addressee or foreign exchange giver,

(3) In addition to the matters regulated in the second paragraph, in the bills to be accepted to the rediscount;

a) If the payment is not recorded and conditioned, there are no records of "not at his disposal" or "not negotiable" in the bills,

b) Failure to include the payment record in installments,

c) Lack of more than one maturity date,

ç) There is no maturity other than the four types of maturity stipulated in Article 703 of the Law numbered 6102,

d) There is an explicit record in the annotation of Aval of who is given in favor of

importer or exporter or foreign exchange earner service seller or foreign exchange earner service buyer companies,

e) In the case of bills issued in foreign currency, if the foreign currency written on it is not in the currency of the country of the bank issuing or accepting the bills, the word "effective" shall appear on the bill,

issues are also sought.

(4) The promissory note issued or assigned to its order is transferred to the Central Bank by the intermediary bank with a white turnover or a turnover that will express a definite assignment and the original of the promissory note is kept with the intermediary bank.

(5) Turnovers; in the form of "Pay to the order of the Republic of Turkey Central Bank" in the bills arising from direct export or foreign exchange earning service transaction as a payment and delivery condition as per the sales contracts; in the bills related to the rediscount credits issued by the companies based on the term letters of credit/insurance policy that are not foreseen to be issued, issued in Turkish, whose addressee and beneficiary are the banks, and which are used based on the export or foreign exchange earning service commitment or on the receivables arising from the export or service realized, it is written as "Pay to the Central Bank of the Republic of Turkey or to the transfer of movable property. The price has been collected in cash/from the account."

(6) If a difference is detected between the application information and the bill information, the use of the loan is canceled by the Central Bank.

### **Discount on notes**

**ARTICLE 12-** (1) Notes issued in foreign currency shall be discounted over their foreign currency values and the Turkish lira provisions determined over the foreign exchange buying rate to be calculated by the Central Bank at 11:00 on the day the loan is extended shall be transferred to the accounts of the intermediary banks after deducting the accrued interest amount. Foreign exchange buying rates to be calculated by the Central Bank at 11:00 are used on the days in half working days. However, since the intermediary banks freely determine the exchange rates to be applied for commercial transactions, there is no obligation to apply the Central Bank foreign exchange buying rate in the discount relationship between the credit using company and the intermediary bank.

(2) Notes issued in Turkish Lira are discounted over their written values. After deducting the accrued interest amount from the note prices, the remaining amount is transferred to the accounts of the intermediary banks.

(3) In the calculation of the discount period of the notes issued in foreign currency, it is taken into consideration whether the note maturity coincides with a holiday in the country where the note will be paid and recorded as a receivable in the correspondent account of the Central Bank. Regardless of whether there is a holiday in Turkey, if the maturity of the note in the country where the correspondent account of the Central Bank is to be paid coincides with a holiday, the

first business day following the holiday in this country is considered as the payment day.

(4) In the calculation of the discount period of the bills issued over Turkish Lira, it is taken into consideration whether the maturity of the bills coincides with a weekend or another official holiday in Turkey. In the event that the maturity of the note coincides with a holiday, the first business day following the holiday is considered as the payment day.

### **Interest and commissions applied in rediscount transactions**

**ARTICLE 13-** (1) In rediscount credit transactions granted in exchange for notes issued in foreign currency, LIBOR, which is valid on the day of the credit transaction for loans in foreign currency other than Euro, and Euribor, which is valid on the day of the credit transaction, shall be taken as basis.

In the event that the foreign markets are on holiday on the date of crediting, the latest announced interest rates are taken as a basis 2 days before this date and in cases where the holiday is longer than two days. 1-month LIBOR/Euribor interest rate is applied to bills with 0-120 days maturity and 6-month LIBOR/Euribor interest rate is applied to bills with 121-360 days maturity. If the announced interest rates are negative, the interest rate is applied as zero.

(2) In rediscount credit transactions made available in exchange for notes issued in Turkish lira, the interest rate specified in the first paragraph of the provisional article 2 or the first paragraph of the provisional article 3 of this Implementation Instruction shall be applied according to the transaction date.

(3) The amount of the note shall be calculated by calculating the difference between the number of days based on interest, the maturity date of the note and the date one day before the discount day if the note maturity coincides with the holiday in case the note maturity coincides with the holiday.

In the calculation of the interest rates, the year is taken as 360 days in the fixed aliquot.

### **Collection of note fees**

**ARTICLE 14-** (1) The bills shall be paid in the currency written on them. However, if it is deemed appropriate by the Foreign Exchange Legislation and Loans Directorate, it is possible to make the payment with another foreign currency that is traded by the Central Bank at the cross rate of the Central Bank on the day of payment.

(2) The collection of the notes whose addressee is the banks abroad or aval given by these banks is made by the intermediary banks that rediscount the notes.

(3) The intermediary banks performing the collection transaction are authorized to submit the bills for payment, return the paid bills to the debtor, give a receipt for the paid amounts, protest in case of non-payment, and protest through execution or litigation.

(4) Due to collection transactions, no fees, expenses and commissions (including correspondent fees, expenses and commissions) shall be paid to intermediary banks.

(5) Intermediary banks shall ensure that the amount of the note is recorded as receivable in the correspondent accounts of the Central Bank specified in Annex-3 for the credits granted

against the notes issued in foreign currency and the value of the first business day following the holiday without deducting any fee, expense and commission and in case the due date coincides with the holiday, for the credits granted against the notes issued in Turkish lira, they shall ensure that the relevant Central Bank accounts are recorded as receivable for the credits granted against the notes issued in Turkish lira and shall notify the repayment transactions realized to the Central Bank on the same day through RKYS. Reverse value application is not applied in such transactions. Delay interest shall not be applied for the note amounts paid on maturity but reported after the maturity date over RKYS.

(6) In the event that the note fees are not paid, the Central Bank may collect the note fees ex officio or apply for protest and follow-up. This does not eliminate the responsibilities of intermediary banks. In the event that the note fees are collected by the Central Bank, all expenses are collected from the relevant intermediary bank together with the collection commission. In case the note price is not paid, the protest and follow-up expenses are covered by the relevant intermediary bank.

(7) The notes whose prices are recorded as receivables to the correspondent accounts of the Central Bank or the relevant Central Bank accounts at maturity and whose repayment transaction is reported through RKYS are removed from the note portfolio.

(8) If it is determined by the intermediary bank that the creditworthiness of the company has been lost and notified to the Foreign Exchange Legislation and Loans Directorate or the requested information and documents are not given to the Central Bank within the period, the bank mediating the loan must pay the note amount within two working days at the latest from the date of request by the Central Bank. In the event that the payment is not made on time, default interest at the rate specified in the second paragraph of Article 15 of this Instruction shall be applied for the bills issued in foreign currency and the third paragraph of the same article shall be applied for the bills issued in Turkish lira and the Central Bank is authorized to collect the said note amounts and default interest ex officio from the accounts of the intermediary bank with the Central Bank.

(9) Following the acceptance of the promissory note to the rediscount; in the event that it is determined by the intermediary bank that the creditworthiness of the company has been lost due to reasons such as the bankruptcy of the companies with their signatures on the promissory notes, requesting concordatum, leaving the trade, suspending only their payments even if it is not proven with a decree, having enforcement proceedings or attachments to the extent that they affect their activities, the prohibition of opening a cheque account and issuing a cheque or the presence of a loan amount classified as a protested note or frozen receivable, the Foreign Exchange Legislation and Loans Directorate shall be informed in writing. The Central Bank sends instructions to the intermediary bank for the collection of the note amount. The amount of the note is paid by the intermediary bank within 2 working days from the date the order is received by the intermediary bank and the repayment transaction is notified through RKYS on the same day. After the payment and RKYS notification, the note is removed from the note portfolio before the note maturity.

(10) In the cases specified in the ninth paragraph, the interest collected in advance for the

unprocessed days from the date the note is removed from the portfolio until the due date shall be repaid upon request. However, Istanbul Branch is authorized to request costs and commissions due to these transactions.

(11) If the note amount is paid before the maturity date upon the request of the intermediary bank or company, the note is removed from the portfolio, but the interests collected in advance are not refunded.

(12) The Central Bank has the right to recall the loans it has granted before their maturity, without any condition, when it deems necessary.

## **SECTION FOUR**

### **Sanctions to be applied in case of non-fulfillment of rediscount credit obligations**

#### **Failure to collect the promissory notes and enforcement of sanctions**

**ARTICLE 15-** (1) The note amounts accepted to the rerecord shall be collected at the end of their maturity at the latest. At the end of the term, the collection of the promissory notes cannot be delayed for any reason and these promissory notes cannot be renewed.

(2) In the event that the bills issued over the foreign currency accepted in the rerecord are not paid on the due date, a default interest shall be applied as of the due date based on the foreign currency and amounts over the rate to be calculated by adding 300 basis points to the interest rate applied to the loan within the framework of the first paragraph of Article 13 of this Implementation Instructions. In addition, BSMV is applied to this calculated interest amount.

(3) In case of failure to pay the bills issued over the Turkish Lira accepted in rediscount on due date, default interest shall be applied over the interest rate calculated as a result of multiplying the highest overnight lending interest rate announced by the Central Bank with 1.5 coefficient for each day from the maturity date until the payment date. In addition, BSMV is applied to this calculated interest amount.

(4) In the event that no receivables are recorded in the correspondent account of the Central Bank or the relevant Central Bank account at the maturity date of the promissory notes, within the framework of the issues specified in Article 13, the Istanbul Branch is authorized to collect the promissory notes and default interest ex officio from any free foreign currency and Turkish lira accounts or any rights and receivables of the intermediary banks in the Central Bank. In the calculation of the Turkish Lira equivalent of the amount to be collected, the Central Bank foreign exchange sales rate at the date of collection is applied.

(5) In Article 768 of the Law numbered 6102, the intermediary banks are responsible for the fulfillment of the transactions in accordance with the relevant law, since the collection transactions and the method of protesting are subject to the law of the country where these transactions will be made.

(6) In the event that the intermediary bank fails to make the rediscount credit repayments

it has mediated for any reason, it shall immediately deliver the bills and related documents that it has not been able to make the repayment and that it has kept with the Central Bank to the Istanbul Branch. If this transaction is not performed, the intermediary bank is responsible for all direct and indirect damages of the Central Bank.

(7) The Central Bank may request the physical delivery of the bills and related documents kept by the intermediary bank at all times. In this case, the bills and related documents requested to be delivered are immediately delivered to the Istanbul Branch by the intermediary banks.

(8) The Istanbul Branch shall act in accordance with the Foreign Exchange Legislation and the instructions of the Directorate of Loans in relation to the bills physically brought within the scope of the sixth and seventh paragraphs of this article.

(9) In transactions based on term letter of credit, if no receivables are recorded in the correspondent account of the Central Bank or the relevant Central Bank account on the first business day following the note maturity date at the latest, the counterpart bank is protested on the second business day following the maturity date, provided that confirmation is obtained from the Foreign Exchange Legislation and Loans Directorate.

(10) The debtor company, which has a signature on the bills related to rediscount credits deposited to the rediscount by the intermediary banks, shall be protested in the same way and notified to the Risk Center of the Banks Association of Turkey in case the note price cannot be collected.

(11) Notifications are made by notary, registered letter, telegraph or by registered electronic mail using a secure electronic signature in accordance with the third paragraph of Article 18 of the Law No. 6102.

**Realization of export or foreign exchange earning service commitment, enforcement of sanctions in case of non-performance**

**ARTICLE 16-** (1) It is essential that the export or foreign exchange earning service commitment subject to the loan is closed with exports or foreign exchange earning service revenues other than the export types specified in the second paragraph of Article 2 of this Implementation Instruction and carried out within twenty-four (24) months from the date of loan use. The loan utilization date is the date on which the loan is credited to the intermediary bank account by the Central Bank. In the case of loans to be extended within the scope of VRHIB, if the document period is longer than 24 months, the rediscount credit commitment must be realized within 24 months.

(2) In the closure of the export commitment, it is necessary to have an annotation on the customs declarations by the intermediary banks or factoring companies that it is counted as an export credit commitment.

(3) The export carried out by the group companies within the scope of the definition of "Group company" in the Communiqué on Export, Transit Trade, Sales and Deliveries and Foreign



Exchange Gaining Services and Activities published in the Official Gazette dated 18/5/2017 and numbered 30070 (Export: 2017/4) can be used to close the export commitment of the companies using the loan, provided that the group relationship is present both during the granting of credit and the closure of the export commitment subject to the credit.

(4) In the closure of the loan commitment made available within the scope of the financing of the export of high-tech industrial products, the type of goods on the customs declaration is among the high-tech industrial products; in the closure of the loan commitment made within the scope of the export to new markets, it is determined by the intermediary banks or factoring companies that the exported country on the customs declaration is a new market as of the date of the credit use or customs declaration and an annotation is placed on the customs declaration; otherwise, sanctions are applied according to the provision of the twelfth paragraph of this article.

(5) In case of foreign exchange earning service commitment, service invoices or the number of these invoices is too much, the breakdowns approved by the Certified Public Accountants or the Certified Public Accountants and the Foreign Exchange Purchase Certificate or the sales and/or delivery price are closed by the intermediary banks or factoring companies based on the submission of the bank receipt or work completion certificate indicating that the foreign currency is recorded as a receivable to the relevant person's account and by deducting an annotation indicating that they are considered as loan commitments on these documents. In order to close the service commitment in question, invoices for the service export realized within 24 months are used. In case of doubt, the invoices in the approved lists may be requested.

(6) In rediscount credits made available within the scope of VRHIB, the determination of the commitment regarding the loan is made by the intermediary bank or factoring company at the end of the commitment closure period specified in this Implementation Instruction.

VRHIB commitment closure process is carried out by the relevant Central Bank Branch at the end of the document period within the framework of the provisions of the relevant incentive legislation.

(7) If it is determined that the goods exported to the free zone are shipped from the free zone to countries other than Turkey, and if the records of the "Free Zone Transaction Form" approved by the Free Zone Directorates are approved by associating with the "Customs Declarations" and other relevant documents, the export to the free zones can be used to close the export commitment of the companies using loans. Annotation indicating that the user copy of the Free Zone Transaction Form is counted as an export credit commitment upon the customs declarations with the original (exit copy) is deducted by the intermediary banks.

(8) It is possible to use the goods (goods) sold to the free zone to be used as machinery/equipment, fixtures registered goods or part of them in the facilities of the companies operating in the free zone, in addition to the Free Zone Transaction Form, Preliminary Status Certificate and Customs Declaration approved by the free zone directorates, it is possible to close the export commitment of the companies using the loan, provided that the report issued jointly by

the free zone customs directorate and the free zone directorate is submitted.

(9) Export commitments related to rediscount credits extended to companies established in free zones are closed as follows:

a) Manufacturing companies using loans shall submit the user copy of the "Free Zone Transaction Form" (Exit) approved by the Free Zone and Customs Directorates for the goods produced in free zones and sold to third countries and the Customs Declaration (Transit) regarding the invoice issued on behalf of the buyer and shipment to third countries.

b) Intermediary exporting companies using the loan shall submit the user copy of the "Free Zone Transaction Form" (in-zone sales) approved by the Free Zone Directorate regarding the goods produced in the free zones and sold to third countries and the attached invoice (manufacturer's invoice) or the user copy of the "Free Zone Transaction Form" (Entry) approved by the Free Zone and Customs Directorates regarding the entry of the goods purchased from Turkey and sold to third countries and the attached invoice, the user copy of the "Free Zone Transaction Form" (Exit) approved by the Free Zone and Customs Directorates and the invoice issued on behalf of the buyer and the Customs Declaration (Transit) regarding the shipment to third countries.

c) Foreign currency earning companies using loans shall submit the user copy of the "Free Zone Transaction Form" (Exit) approved by the Free Zone and Customs Directorates and the invoice issued on behalf of the buyer regarding the service offered to third countries from the free zones.

ç) If needed, the accuracy of the relevant information and documents is confirmed by the relevant Free Zone Directorate.

d) No Customs Declaration (Transit) is required for shipments to be made directly abroad from the free zone dock.

e) Free zone firms using rediscount credits after shipment shall submit the documents listed in subparagraphs (a), (b) or (c) of this paragraph to the intermediary bank in their loan applications.

(10) It is possible to count the export made in cash or in exchange for Turkish lira or foreign currency earning service to the commitment of the rediscount credit, provided that it is realized after the date the loan is made available.

(11) Whether export or foreign currency earning service commitments related to rediscount credits are realized or not is monitored on the basis of credit by the bank that mediates the use of credit. The realization status of the commitments must be certified by the companies within a maximum of three months from the day following the end of the commitment closure period. The relevant intermediary bank notifies the determination of the realization of the export or foreign exchange earning service commitment via RKYS within ten working days at the latest. In addition, the requested data regarding the documents used in credit commitment closure are also transmitted through RKYS.

(12) Upon notification by intermediary banks through RKYS that the export or foreign exchange earning service commitment has not been realized in whole or in part; for the rediscount credits made available in foreign currency for the part of the export or foreign exchange earning service that cannot be realized, the 2nd paragraph of 15th Article of this Implementation Instructions shall be collected from the relevant intermediary bank together with BSMV, and for the rediscount credits made available in Turkish lira, the amount of the sanction calculated on the basis of the interest rate specified in the 4th paragraph of the provisional 2nd Article shall be collected from the relevant intermediary bank

(12) BSMV, which has not been collected before due to its exemption according to the provisions of the export incentive legislation, is separately collected by the Istanbul Branch with the delay interest to be calculated in accordance with the provisions of the Tax Procedure Law No. 213 dated 4/1/1961 for the period from the date the loan is made available to the collection date over the unrealized export or foreign exchange earning service amount that constitutes the basis of the sanction. The collected BITT amounts are deposited to the relevant tax office by the General Directorate of Budget and Financial Reporting of the Central Bank until the 15th of the month following the date when the export or foreign currency earning service commitment is notified through RKYS that it is not partially or completely realized.

(13) In case the BSMV is not paid on time, the tax amount will be collected from the Central Bank, which is a taxpayer, in accordance with the provisions of the Law on the Collection Procedure of Public Receivables dated 21/7/1953 and numbered 6183. The sanctions that may be applied to the Central Bank due to non-compliance with the said provisions are resorted to the bank that mediates the use of the loan in accordance with Article 10 of the rediscount credit Bond Commitment.

(14) In the event that the commitment is not fulfilled partially or completely, the relevant tax office shall be notified by the General Directorate of Budget and Financial Reporting in order to collect the obligations related to the tax, duty, fee and stamp tax that were initially exempted.

(15) The obligations related to the Resource Utilization Support Fund are fulfilled within the framework of the relevant Decisions, Communiqués and Circulars.

## **SECTION FIVE**

### **Other Issues**

#### **Regulatory matters**

**ARTICLE 17-** (1) The bills issued by the company using the loan in accordance with the term export price receivables and export or foreign currency earning service commitment and deposited to the banks shall be discounted by the Central Bank. In this respect, all kinds of follow-up, notification, similar transactions and responsibilities stipulated and foreseen by foreign trade, Turkish currency value protection, export incentive legislation and other legislation related to funds are under the responsibility of intermediary banks.

(2) Within the scope of this Implementation Instruction, no loans may be extended to firms that are determined to be in the lists of MASAK, the United States Office of Foreign Assets Control (OFAC), the United Nations Security Council, the United Kingdom Financial Sanctions Enforcement Office or the European Union Financial Sanctions and, if necessary, similar lists to be notified by the Central Bank and to firms that are owned, owned or controlled directly or indirectly by the persons included in the said lists.

(3) Within the scope of this Implementation Instruction, rediscount credits may not be used in relation to the commercial activities carried out with the companies and persons included in the similar lists to be notified by MASAK, OFAC, the United Nations Security Council, the United Kingdom Financial Sanctions Application Office or the European Union Financial Sanctions List and, if necessary, by the Central Bank and in relation to the goods or services subject to the said lists, and the loan commitments cannot be closed with the documents related to these activities.

(4) The control of whether the firms to which the loan is extended and the persons who directly or indirectly own, share or control the said firms are included in the lists of MASAK, OFAC, United Nations Security Council, United Kingdom Financial Sanctions Application Office or the European Union Financial Sanctions and, if necessary, whether they are included in the lists of similar lists to be notified by the Central Bank and whether the goods or services to which the loan is extended and the companies and persons engaged in commercial activities are included in the lists of the said sanctions is carried out by the bank that brokers the loan. All legal responsibility in this regard belongs to the intermediary bank.

(5) If requested, the details of the transaction subject to the loan are notified to the Central Bank by the intermediary banks.

#### **Application of tax, duty and fee exemption in rediscount credits**

**ARTICLE 18-** (1) In rediscount credits, tax, duty and fee exemption shall be applied to export or foreign exchange earning service transactions within the framework of the provisions of the Export Incentive Decision and the Communiqué on this Decision. Action is taken within the framework of the provisions of the relevant Decision, Communiqué and Circular in the matters related to the Resource Utilization Support Fund.

(2) In accordance with the Stamp Duty Law dated 1/7/1964 and numbered 488, since the foreign exchange bills are not subject to stamp tax, stamp tax is not paid in the bills deposited to the redeem, and the undertaking and assignment issued by the intermediary banks are also exempted from stamp tax.

#### **Arrangement of foreign exchange purchase and foreign exchange sales documents**

**ARTICLE 19-** (1) On the date of acceptance of the note issued in foreign currency to the rediscount, a foreign exchange sales certificate is issued by the intermediary banks and a foreign exchange purchase certificate is issued by the Istanbul Branch over the nominal note amount. In foreign exchange purchase and foreign exchange sales documents issued within this framework, the foreign exchange buying rate of the Central Bank, which is the basis of the foreign exchange

purchase document issued by the Central Bank, is used.

(2) In case of payment of the note amount issued in foreign currency or exchange, deduction or collection of foreign currency ex officio by Istanbul Branch, foreign exchange purchase and foreign exchange sales certificate shall not be issued separately.

(3) In case of an ex officio exchange, deduction or collection in Turkish Lira due to the non-payment of the note amount issued in foreign currency, a foreign exchange purchase certificate is issued by the intermediary banks and a foreign exchange sales certificate is issued by the Istanbul Branch.

### **Retention of Notes**

**ARTICLE 20-** (1) The compliance of the commercial notes and related documents accepted in rediscount with the provisions of the Export and Foreign Exchange Earning Services Rediscount Credit Application Instructions is determined by the Central Bank by an on-site audit to be carried out by the intermediary bank. During the audit, the originals of the promissory notes and related documents for the open loans, the promissory notes for the repaid loans and the duly stored copies of the relevant documents shall be submitted.

## **SECTION SIX**

### **Other Transactions Performed by Istanbul Branch**

**Other transactions to be made in the event that the promissory notes cannot be collected at maturity**

**ARTICLE 21-** (1) In the event that the amount of the note is not paid, the protest by the bank allows the drawer in terms of the Central Bank and the intermediary bank to make an application for payment based on the year. This issue is also monitored by the Istanbul Branch in transactions that are not paid by the intermediary bank or cannot be collected ex officio by the Istanbul Branch due to the unavailability of the accounts.

(2) Within the framework of Article 714 of the Law No. 6102 regarding the protest and its durations and Article 778 regarding the provisions to be applied to the bond, the non-payment protest must be within the period given for the presentation of the note in the bills with definite maturity (including the condition of payment on a certain day or on the day of issue or after a certain period of time), within two working days following the date of payment; in the bills containing the condition of payment when seen, within the period given for the presentation of the note. In such cases, care is taken not to pass the protest period.

(3) Before the bills are sent for protest, the documents related to the protest are signed by the deputy director and manager of the Istanbul Branch.

(4) Documents related to the protest are given to the relevant officer in return for signature to be sent to the notary for the purpose of organizing the protest.

(5) Within the framework of Articles 723 and 778 of the Law numbered 6102, within

four working days following the protest day of the avoidance of payment, since the note drawer and the bank that gives aval to the drawer, if any, and the intermediary bank must be notified through a notary public, it is necessary to inform the drawer which persons are protested and which persons are informed about the fact that the note price cannot be collected.

(6) In the event that it is not possible to collect the note amounts despite the protest, the transactions to be made in accordance with the provisions of rediscount credit Note Commitment about the intermediary bank shall be notified with the Foreign Exchange Legislation and Loans Directorate Instruction.

#### **Storing notes and documents related to rediscount credit transactions**

**ARTICLE 22-** (1) Since the promissory notes accepted for rediscount and other related documents are kept at the intermediary bank on behalf of the Central Bank, they are not subject to the provisions of the Central Bank Joint Conservation Regulation and the related Implementation Instruction in terms of their storage, counting and inspection.

#### **Procedures for Exceptions**

**ARTICLE 23-** (1) The amount of BSMV exemption applied to the loans extended within the scope of VRHIB through the Türk Eximbank is processed by the Istanbul Branch to VRHIB and approved by the authorities.

### **SECTION SEVEN**

#### **Final provisions**

##### **Repealed legislation**

**ARTICLE 24-** (1) Export and Foreign Exchange Earning Services Rediscount Credit Application Instruction dated 4/10/2016 has been repealed.

**PROVISIONAL ARTICLE 1-** (1) The promissory notes and documents relating to the rediscount credits made available before the effective date of this Implementation Order and not yet repaid shall be subject to the provisions of the Implementation Order repealed.

**PROVISIONAL ARTICLE 2-** (1) From the date of entry into force of this article until 11 August 2020 (including), the remaining interest rate shall be applied to the export and foreign currency earning services rediscount credits made available against commercial notes issued in Turkish lira as a result of deducting 150 basis points from the Central Bank policy interest rate as the rediscount rate. Changes in the policy interest rates of the Central Bank shall be deemed to be effective from the effective date specified for the policy interest in question on the General Network site of the Central Bank.

(2) The annual commission rate to be applied by the intermediary banks in rediscount credits made available in exchange for notes issued in Turkish Lira cannot exceed 150 basis points.

(3) It is possible for the companies providing contracting services for abroad and the companies operating in the field of international fair to use rediscount credits in return for the bills

issued in Turkish lira. These companies are requested to include the relevant services in the purpose and subject heading or chamber activity certificate in the Trade Registry Gazette and to authenticate it. It is essential that the export commitments of the rediscount credits used by these companies are closed with the exports or foreign exchange earning service revenues specified in the first paragraph of Article 16 of this Implementation Directive. It is possible to use the service invoices related to the contracting service for abroad in the commitment closure of the credits used within the scope of this paragraph. In the commitment closure procedures, the amount of the customs declaration or invoice is calculated in Turkish lira equivalent based on the customs declaration submitted by the company to the intermediary bank or the foreign exchange buying rate of the Central Bank on the date of the invoice and the commitment realization status is determined.

(4) In the event that the commitment regarding the export or foreign currency earning services and activities subject to the export and foreign currency earning services rediscount credits made available in exchange for commercial bills issued over Turkish Lira cannot be realized partially or completely, a sanction shall be applied to the part of this commitment that cannot be realized at the interest rate to be calculated by adding 300 basis points to the interest rate applied to the loan.

(5) From the date of entry into force of this article to 31 December 2020, in addition to the export commitment in Article 16 of this Implementation Directive, a condition has been imposed on the rediscount credits made available in exchange for commercial notes issued in Turkish Lira to maintain or increase employment. In this context, the number of people employed during the loan term by the companies using rediscount credits in exchange for the bills issued in Turkish Lira should be equal to or above the number of people employed as of the end of March 2020. The number of people employed by the companies is authenticated to the intermediary bank with a letter to be received from the Social Security Institution Insurance Premium Accrual Slips or Social Security Institution by using the records of the Social Security Institution. Companies that have declared their records for February 2020 during the loan use application may change these records with the records for the end of March 2020 if requested. The number of employees at the end of March, June, September and December and at the end of the month in which the loan is due should be certified to the intermediary bank by using the records of the Social Security Institution. The intermediary bank checks whether the average number of employees reported to it is below the number of people employed as of the end of March 2020 and notifies the Foreign Exchange Legislation and Loans Directorate within two months following the loan maturity.

(6) In the event of a decrease in the number of people employed by the company due to the justified reasons specified in this paragraph, there shall be no contradiction to the condition of preserving or increasing the employment brought within the scope of the fifth paragraph of this article. The decrease in the number of people employed due to justified reasons is only taken into account for the month in which the decrease occurs and the following months. It is necessary to authenticate the decrease in the number of people employed based on justified reasons to the intermediary bank with a copy of the Insured Employment Statement notified to the Social

Security Institution or the records of the relevant Social Security Institution. In addition, the employee who has left the job must be certified to the intermediary bank with the Insured Employment Declaration or the relevant Social Security Institution records notified to the Social Security Institution that it is among the registered employees of the company as of the end of March 2020. The fact that the reason for leaving the job (code) of the insured included in the Notice of Leaving the Job is 3, 5, 8, 9, 10, 14, 23, 24 or 29 shall be considered as justification.

(7) In the event that the condition of maintaining or increasing the employment specified in the fifth paragraph of this article cannot be fulfilled, a sanction shall be applied to the loan amount for the period from the date on which the loan is made available to the date on which the loan is repaid at an annual interest rate of 1.5 percent. The amount of the sanction is collected from the intermediary bank as specified in the twelfth paragraph of Article 16 of this Implementation Instructions.

(8) Areas where export and foreign currency earning services rediscount credit amounts made available in exchange for commercial notes issued over Turkish lira can be spent are; wage payments to employees, loan debt payments other than early closing to the bank mediating the loan, payments made to companies related to debts and commercial debts to suppliers, lease payments, payments made in exchange for goods and service purchases and payments made to public institutions and organizations. Within the scope of this paragraph, only documents related to debts and expenditures in Turkish Lira are accepted. Invoice amounts related to the purchase of goods and services in domestic currency are considered as debts in Turkish lira, provided that the relevant amount is in Turkish lira.

(9) Export and foreign currency earning services rediscount credit amounts made available in exchange for commercial bills issued over Turkish lira are transferred to a blocked account on behalf of the company by the intermediary bank. The Company may use the loan amount only by submitting the relevant document to the intermediary bank for the payment to be made in relation to one of the expenditure areas listed in the eighth paragraph of this article. The intermediary bank determines whether the document submitted to it is within the scope of the said expenditure areas directly or by taking the opinion of the Foreign Exchange Legislation and Loans Directorate. In addition, the intermediary bank checks whether the amount of debt and expenditure in the document submitted by the company is in Turkish lira.

**PROVISIONAL ARTICLE 3-** (1) Central Bank policy interest rate shall be applied as rediscount rate to export and foreign currency earning services rediscount credits made available in exchange for commercial bills issued in Turkish lira from 12 August 2020 to 31 December 2020 (including). Changes in the policy interest rates of the Central Bank shall be deemed to be effective from the effective date specified for the policy interest in question on the General Network site of the Central Bank.

#### **Enforcement**

**ARTICLE 25-** (1) This Implementation Instruction has been adopted by the Decision of



the Management Committee dated 18 July 2018 and numbered 51856 and enters into force on 20 July 2018.

**Execution**

**ARTICLE 26-** (1) This Implementation Instruction shall be executed by the President of the Central Bank of the Republic of Turkey.

**ANNEXES:**

- 1- Rediscount Compliance Application Form (Annex-1/A, Annex-1/B, Annex-1/C and Annex-1/D)
- 2- Export and Foreign Exchange Earning Services rediscount credit Letter of Undertaking (Annex-2)
- 3- Our Correspondent Banks, Swift Bic Codes and Account Numbers to be Registered as Receivables (Annex-3)
- 4- Foreign Exchange Legislation and Loans Directorate Telephone Numbers (Annex-4)
- 5- List of New Non-Market Countries (Annex-5)
- 6- List of High Technology Industrial Products (Annex-6)

## **EXPORT REDISCOUNT LOAN REQUEST FORM AFTER SHIPMENT**

**ANNEX: 1/A**

### **CENTRAL BANK OF THE REPUBLIC OF TURKEY**

**Administration Center**

**General Directorate of Banking and Financial Institutions**

**Foreign Exchange Legislation and Loans Directorate**

**ANKARA**

Trade name and address of the exporter:

Tax office of the exporter:

Tax identification number of the exporter:

Trade name and address of the importer:

Country of export :

Type of exported goods and GTIP number\*:

Delivery method:

Customs Declaration

Date:

Number:

Amount:

Actual issuance date:

Bank/organization issuing the payment guarantee:

Type of payment guarantee †

Date and number of Letter of Credit/Insurance Policy:

Amount and maturity of letter of credit:

Type of loan after shipment (Letter of Credit/Acceptance Credit/Insurance Policy):

Nature of the procedure‡:

Bill to be rediscounted

Amount:

Maturity:

Description§:

Reference Number of the Loan Related to the Note:

Intermediary Bank Commission Rate (Bank difference interest,aval commission):

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\*GTIP number must be at least 4 digits and 12 digits in high-tech industrial products.

†Aval, acceptance, etc. (In the letter of credit opened without the issuance of a promissory note, the date, number and amount of the letter of credit shall be written.)

‡Recourse- irrevocable (the reason will also be specified in the irrevocable transaction.)

§To be disclosed only in irrevocable proceedings

## EXPORT REDISCOUNT LOAN REQUEST FORM BEFORE SHIPMENT

**ANNEX: 1/B**

**CENTRAL BANK OF THE REPUBLIC OF TURKEY**

**Administration Center**

**General Directorate of Banking and Financial Institutions**

**Foreign Exchange Legislation and Loans Directorate**

**ANKARA**

To be Reassigned to Rediscount

Note Amount and Maturity:

Reference Number of the Loan Related to the Note:

The Borrower Firm's

Trade Title, Address:

Affiliated Tax Office and its province:

Tax Identity Number:

Export Commitment (fob):

Intermediary Exporter's

Trade Title, Address:

Affiliated Tax Office:

Tax Identity Number:

Amount of Loan Requested from the Central Bank:

Committed Country of Export:

Type of the Committed Goods and GTIP number\*\*:

Delivery and Payment Method:

Intermediary Bank Commission Rate (Bank difference interest,aval or letter of guarantee commission):

Information on Realized Exports:

Trade Title and Address of the Importer Company:

Country of export††:

Type of exported goods and GTIP number‡‡:

Delivery method:

Customs Declaration

Date:

Number:

Amount:

Actual issuance date:

\*\*GTIP number must be at least 4 digits and 12 digits in high-tech industrial products

††The Customs Declaration data submitted will be taken as a basis in the commitment closure.

‡‡GTIP number must be at least 4 digits and 12 digits in high-tech industrial products.

## **EXPORT REDISCOUNT LOAN REQUEST FORM BEFORE SHIPMENT**

**ANNEX: 1/C**

**CENTRAL BANK OF THE REPUBLIC OF TURKEY**  
**Administration Center**  
**General Directorate of Banking and Financial Institutions**  
**Foreign Exchange Legislation and Loans Directorate**  
**ANKARA**

To be Reassigned to Rediscount

Note Amount and Maturity:

Reference Number of the Loan Related to the Note:

The Borrower Firm's

Trade Title, Address:

Affiliated Tax Office:

Tax Identity Number:

Commitment of Service and Activity Income (amount without VAT):

Date and Number of Taxes, Duties and Fees Exemption Certificate:

Amount and Maturity of Taxes, Duties and Fees Exemption Certificate:

Amount of Loan Requested from the Central Bank:

Country of Commitment for the Service:

Service Type:

Information Regarding the Realized Service Commitment:

Country of service:

Intermediary Bank Commission Rate (Bank difference interest,aval or letter of guarantee commission):

**FOREIGN CURRENCY EARNING SERVICES (AFTER SERVICE) REDISCOUNT  
LOAN  
REQUEST FORM**

**ANNEX: 1/D**

**CENTRAL BANK OF THE REPUBLIC OF TURKEY  
Administration Center  
General Directorate of Banking and Financial Institutions  
Foreign Exchange Legislation and Loans Directorate  
ANKARA**

Trade name and address of the company using the loan:

Tax office of the company:

Tax identification number of the company:

Trade name and address of the company receiving the service:

Country of service:

Service Type:

Date and Amount of Service Invoice: (\*)

Note Amount:

Note Maturity::

Reference Number of the Loan Related to the Note:

Bank issuing the payment guarantee:

Type of payment guarantee § §:

Date and number of letter of credit:

Amount and maturity of letter of credit:

Intermediary bank commission rate (Bank difference interest,aval commission):

(\*) If the number of invoices is high, a list breakdown will be given.

§ § Aval, acceptance, etc. (The date, number and amount of the letter of credit shall be written in the letter of credit opened without the issuance of a promissory note and submitted with the appropriate document.)

**ANNEX: 2**  
**EXPORT AND FOREIGN CURRENCY EARNING SERVICES REDISCOUNT LOAN**  
**BILL UNDERTAKING**

**CENTRAL BANK OF THE REPUBLIC OF TURKEY**  
**To Istanbul Branch Directorate**

We accept and undertake that the following terms and conditions and regulations, communiqués, circulars, instructions, tariffs and other regulations issued or to be issued by your Bank shall be applied in case there is no provision in this undertaking in relation to the bills issued over foreign currency or Turkish Lira regarding the loans we have made to your Bank based on the term export and/or export or foreign currency earning service income commitment bearing the payment guarantee of a bank or our Bank and that they shall be fully fulfilled.

**1-** The notes will be discounted by your Bank.

The note fees shall be credited to your accounts with the maturity or payment date value without deducting any fees, expenses and commissions and the situation shall be notified to your Bank via RKYS on the same day.

Even if the bills cannot be collected, they will be paid to your Bank in foreign currency for the bills issued by our Bank on their maturities (on the first business day after the holiday) and in Turkish Lira for the bills issued in Turkish Lira, without the need for additional warning or notice.

If we do not deliver the information that may be requested to you within the stipulated period due to reasons such as protest, bankruptcy, concordatum, abandonment, trade, suspension of payments, failure of any execution proceedings against them or within the framework of Article 13 of this undertaking, we undertake to pay such note amounts to you immediately, without waiting for the acceptance of their maturities within two working days following the first notice to be made to us or to our legal residence by your Bank or by means of a notary public or by registered letter or telegraph or by registered electronic mail using a secure electronic signature, and in foreign currency for the notes issued in Turkish lira, and in Turkish lira for the notes issued in Turkish lira.

**2-** The interest, commission, commitment commission and default interest rates to be applied to us due to the bills we will have discounted are the rates determined by your Bank for the said bills and specified in the order and tariff charts.

Your Bank is authorized to collect the promissory note amount, commitment commission, BSMV, default interest and all kinds of expenses and expenses, sanctions that may be applied to your Bank due to violation of the incentive conditions ex officio from the free deposit accounts of our Bank, from any account, from any receivables, any rights and receivables.

**3-** In the event that the promissory notes are not paid to your Bank within two working days following the due date or in the payments subject to notice, if the receivables are not recorded in your correspondent accounts or if the Branches do not ex officio exchange, deduct and collect from our accounts with your Bank, default interest will be carried out from the day following the due date and in the payments subject to notice, from the date of notice.

Payment of promissory notes does not prevent the demand, follow-up and collection of delay interest, commission and expenses. If the note price has been paid incompletely for any reason, we accept and undertake that we will pay the balance together with the delay interest and expenses to be carried out within the framework of the above-mentioned principles from the day it is required to be paid without the need for a warning and notification.

**4-** The follow-up, results and responsibilities of the disputes that may arise in matters such as the status of the signatures and the validity of the contract in the promissory notes accepted in the re-record shall belong only to our Bank.

**5-** It shall be solely the responsibility of our Bank to check and determine whether the promissory notes submitted to the rerecord comply with the form requirements specified in this Instruction.

**6-** Our Bank shall be solely responsible for the determination, follow-up, results and responsibilities of the companies mediated by the use of rediscount credits and the representatives of the companies signing the promissory note in compliance with the criteria regarding the creditworthiness specified in the Export and Foreign Currency Earning Services rediscount credit Application Instructions and the determination, follow-up, results and responsibilities of this compliance during the credit term and the execution of the necessary intelligence studies related to these companies.

**7-** The Notes will be endorsed by our Bank as specified in the Export and Foreign Currency Earning Services rediscount credit Implementation Instruction and the ownership will be transferred to your Bank through final delivery. Accordingly, the notes will be stored with our Bank on behalf of your Bank. In case of loss of the bills, our bank shall be responsible for any damages to be incurred by the Central Bank. After the collection of the note price, a duly stored copy of the original returned commercial notes and related documents will be given to your Bank when requested in accordance with the legislation.

**8-** All follow-up and collection transactions of the notes and the storage of the notes on behalf of your Bank will be carried out by our Bank, and no fee, expense and commission (including correspondent fee, expenses and commissions) will be requested from your Bank due to follow-up, collection and storage transactions.

In case of non-payment, protests and follow-ups will be made by our Bank and all kinds of expenses related to these will be covered by our Bank.

If your bank wishes, it is free to collect, protest and follow the bill price ex officio. However, this will not remove the responsibilities of our Bank.

In the event that our Bank is unable to make the rediscount credit repayments it has mediated for any reason, it will immediately deliver the bills and related documents that it has not been able to make the repayment and that it has kept with the Central Bank to the Istanbul Branch. In the event that this transaction is not made, our Bank is responsible for all the damages of your Bank, directly and indirectly.

In the event of direct collection, protest and follow-up of the note amount by your Bank, the costs incurred by you with the collection commission in your current tariffs, other expenses you will incur and all damages arising from this will be paid to your Bank by our Bank.

**9-** Your bank is outside of all kinds of commercial, legal and financial problems and disputes that may arise between exporters and importers, the bank that guarantees payment, our Bank and other relevant parties.

In the event that the notes cannot be submitted and collected in any way, including force majeure, or the necessary collection and follow-up procedures cannot be made or cannot be paid by the debtors due to delays or counterfeiting, invalidity, lack of form and other reasons, all obligations and responsibilities in case of loss of the note will belong to our Bank, and the note fees will always be collected ex officio from our accounts by your Bank without any further action.

**10-** All responsibilities and obligations stipulated and to be stipulated in the Foreign Trade, Protection of the Value of Turkish Currency, Funds, Export Promotion Legislation and other legislation shall belong to our Bank and shall not be imposed on your Bank and our Bank shall be responsible for all kinds of criminal sanctions.

**11-** In the event of filing a protest against our bank, being able to suspend or postpone our payments, or a circumstance that arises due to such a possibility, or if any enforcement proceedings against us fail, or if we are bankrupt or have to abandon trade, your bank is authorized to request from our bank to pay the bond amount to your bank or to collect it ex officio.

**12-** In the event of a subsequent dispute with your Bank due to the promissory notes we will bring to the rediscount, the books, records and documents of your Bank will be accepted as definitive evidence by us.

**13-** All kinds of information and documents that may be deemed necessary by you in relation to the companies and persons with their signatures on the rediscount bills shall be provided by us and shall be given to your Bank at the time stipulated by you.

**14-** The provisions of this undertaking and all kinds of expenses and taxes that may arise and may arise in the future related to the payment shall be paid by us.

**15-** The provisions of this undertaking shall be valid for the General Directorate and all Branches of our Bank.

**16-** In order for you to announce all kinds of notifications and† proceedings regarding the fulfillment of the provisions of this undertaking regarding the promissory notes we will bring to the rerecord, the address of the legal residence of the General Directorate of the \* Bank and the e-mail address will be written.

We hereby declare that we have determined our current address as our place of residence and accept the Ankara Courts and Execution Offices as the competent courts and execution offices.

..... Bank  
General Directorate  
Date  
(Authorized Signatures)

**Limit Amount**

**in Figures**

**in Writing**

**OUR CORRESPONDENT BANKS TO BE REGISTERED AS RECEIVABLES,  
SWIFT BIC CODES AND ACCOUNT NUMBERS**

<b><u>Currency Type</u></b>	<b><u>Bank name</u></b>	<b><u>Swift BIC</u></b>	<b><u>Account No</u></b>
USD	Federal Reserve Bank of New York, NEW YORK	FRNYUS33	021086032
EUR	Rabobank Nederland	RABONL2U	3908.90.944
AUD	Australia and New Zealand Banking Group Ltd, MELBOURNE	ANZBAU3M	229716AUD00001
DKK	Danske Bank Aktieselskab, COPENHAGEN	DABADKKK	3007 515812
SEK	Svenska Handelsbanken AB, STOCKHOLM	HANDSESS	40381439
CHF	Credit Suisse, ZURICH	CRESCHZZ80A	0835-0979136-03-000
GBP	Bank of England, LONDON	BKENGB2L	43030009
JPY	(The) Bank of Tokyo-Mitsubishi UFJ Ltd. TOKYO	BOTKJPJT	653-0442577
CAD	Royal Bank of Canada, TORONTO	ROYCCAT2	095911464221
KWD	National Bank of Kuwait SAK, KUWAIT	NBOKKWKW	1000376912
NOK	DNB Bank ASA, OSLO	DNBANOKK	7001.02.05644
SAR	Bank Al-Jazira, JEDDAH	BJAZSAJE	0990050022001



**FOREIGN EXCHANGE LEGISLATION AND CREDITS DIRECTORATE  
TELEPHONE NUMBERS**

Phone:	( 0312 ) 507 58 80
	( 0312 ) 507 58 27
	( 0312 ) 507 58 91
	( 0216 ) 773 58 78
	( 0216 ) 773 58 90
	( 0216 ) 773 58 28
	( 0216 ) 773 58 93
	( 0216 ) 773 58 84
	( 0216 ) 773 58 81

**LIST OF NEW NON-MARKET COUNTRIES**

Being the 20 most exported countries in 2019;

1. Germany
2. U.K.
3. Iraq
4. Italy
5. The United States of America
6. Spain
7. France
8. The Netherlands
9. Israeli
10. Russian Federation
11. Romania
12. United Arab Emirates
13. Egypt
14. Poland
15. Belgium
16. Saudi Arabia
17. Iran
18. China
19. Bulgaria
20. Morocco

countries other than above listed have been designated as new markets as of 4 January 2021.

## LIST OF HIGH-TECH INDUSTRIAL PRODUCTS

GTIP	GTIP NAME
291821000011	Salicylic acid
291821000012	Sodium salicylate
291821000019	Other salts of salicylic acid
291822001000	o-acetylsalicylic acid
291822009011	Acetylsalicylic acid sodium salt
291822009019	Other salts of acetylsalicylic acid
291822009021	Acetylsalicylic acid esters
291823001000	Ethyl, propyl, butyl, amyl, benzyl, steryl, geranyl and rosinyl salicylates
291823009011	Methyl salicylate
291823009012	Phenyl salicylate (salol)
291823009019	Other esters of salicylic acid and their salts
293621000011	Vitamin A

293621000012	Vitamin A acetate
293621000013	Vitamin A propionate
293621000014	Vitamin A palmitate
293621000015	Vitamin A acid (retinoic acid)
293621000019	Other derivatives of vitamin A
293622000011	Vitamin B1 [thiamine (INN)anurine]
293622000012	Thiamine hydrochloride
293622000013	Thiamine mononitrate
293622000019	Other derivatives of vitamin B1
293623000011	Vitamin B2 [riboflavin (INN)lactated flavine]
293623000012	Riboflavin 5-orthophosphoric ester
293623000013	Salts of riboflavin 5-orthophosphate ester
293623000019	Other derivatives of vitamin B2
293624000011	D-or DL-Pantothenic acid
293624000012	Sodium pantothanate

293624000013	Calcium pantothanate
293624000019	Other derivatives of Vitamin B3/B5
293625000011	Vitamin B 6 [pyridoxine (INN), adermine,pyridoxol]
293625000012	Pyridoxine hydrochloride
293625000019	Other derivatives of vitamin b 6
293626000011	Vitamin B12 [sionocobalamin (INN)]
293626000012	Hydroxy cobalamin
293626000019	Other derivatives of vitamin B12
293627000011	Vitamin C [L-or DL-ascorbic acid (INN) ]
293627000012	Sodium ascorbate
293627000013	Calcium ascorbate
293627000019	Other derivatives of vitamin c
293628000011	Vitamin e (tocopherol)
293628000012	Tocopheryl acetate
293628000013	Disodium tocopheryl phosphate

293628000019	Other derivatives of vitamin e
293629000011	Vitamin B9 [(folic acid (INN)/phytoroylglutamic acid]
293629000012	Derivatives of vitamin B9
293629000021	Vitamin H (biotin)
293629000022	Derivatives of vitamin H
293629000031	Vitamin K (phytomenadione (INN) )
293629000032	Derivatives of Vitamin K
293629000033	Vitamin PP (nicotinamide (INN) )
293629000034	Nicotinic acid (INN)
293629000039	Other derivatives of vitamin PP
293629000041	Vitamin D2 [calciphenol, ergocalciphenol (ergosterol)]
293629000042	Vitamin D3 (7-dehydrocholesterol)
293629000043	Vitamin D4 (22, 23-dihydroergosterol)
293629000044	Vitamin D5 (7-dehydro-betastosterol)
293629000045	Derivatives of vitamin D

293629000046	Vitamin A+D3
293629000049	Other vitamins and their derivatives
293690001000	Provitamins (non-mixed)
293690009011	Natural concentrations of vitamins A+D
293690009019	Natural concentrates of other vitamins
293690009029	Mixtures of other provitamins and vitamins
293711000000	Somatotrapin, their derivatives, etc.
293712001000	Insulin
293712002000	Insulin salts
293719000011	Pituitary frontal lobe hormones
293719000012	Pituitary posterior lobe hormones
293719000019	Other hormones
293721000011	Cortisone
293721000012	Hydrocortisone
293721000013	Prednisone (dehydrocortisone)

293721000014	Prednisolone (dehydrocortisone)
293722000000	Halogenated derivatives of corticosteroidal hormones
293723000011	Ostrogens
293723000012	Progestogens (ovarian hormones)
293729000011	Adrenal hormones
293729000012	Testicular hormones
293729000019	Other steroidal hormones, their derivatives
293750000000	Prostaglandins, thromoxanes and leukotrienes, etc. derivatives
293790000000	Other hormones and their derivatives
293810000011	Rutoside (routine)
293810000012	Rutoside derivatives
293890100011	Digitoxin
293890100019	Other digital glycosides
293890300000	Glyceric acid (glycyrrhizine) and glycerisates
293890901000	Saponins



293890909011	Strophantine
293890909012	Arbutin
293890909013	Amygdalin
293890909014	Neohesperidine dihydrocalcone (nhdc)
293890909015	Steviosite
293890909019	Salts, ethers, esters and other derivatives thereof, such as glycosides; other
293911000011	Poppy stalk concentrates (natural/synthesized)
293911000012	Morphine
293911000013	Diacetyl morphine (heroin)
293911000014	Ethyl morphine
293911000015	Codeine
293911000016	Tebain
293911000017	Buprenorphine (INN)
293911000018	Dihydrocodeine (INN)
293911000021	Etorphine (INN)

293911000022	Hydrocodone (INN)
293911000023	Hydromorphone (INN)
293911000024	Nicomorphine (INN)
293911000025	Oxycodone (INN)
293911000026	Oxymorphone (INN)
293911000027	Pholcodine (INN)
293911000028	Thebacon (INN)
293911000031	Morphine sulfate
293911000032	Morphine hydrochloride
293911000039	Other poppy stalk concentrates, salts
293919000011	Narsein
293919000012	Narcotine (noskapine (INN))
293919000013	Papaverine
293919000014	Apomorphine
293919000015	Oripavine

293919000016	Acetorphine
293919000029	Other opium alkaloids and their derivatives, salts thereof
293920001011	Quinine
293920001012	Quinine sulfate
293920001019	Quinine salts
293920009011	Barbiturate de quinidine
293920009019	Other alkaloids of quinine and their derivatives, salts thereof
293930000011	Caffeine
293930000012	Caffeine salts
293941000011	Ephedrine
293941000012	Ephedrine hydrochloride
293941000019	Other salts of ephedrine
293942000011	Pseudoephedrine
293942000012	Salts of pseudoephedrine
293943000011	Katin

293943000012	Katinsalts
293944000000	Norephedrine and its salts
293949000011	Methylhedrine
293949000013	Methamphetamine
293949000015	Barbexaclon
293949000019	Other ephedrine and its salts
293951000011	Phenylethylin (INN)
293951000012	Phenylethylin salts
293959000011	Theophylline and aminophylline and their salts
293959000012	Dimethylhydrinate
293959000019	Other theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof
293961000000	Ergometrine (INN) and its salts
293962000000	Ergotamine (INN) and its salts
293963000000	Lysergic acid and its salts
293969000011	Ergocristine

293969000012	Ergotoxin
293969000013	Methyl ergometrine (methyl ergonovine) (methyl ergobacine) and its salts
293969000019	Other alkaloids of rye spur and their derivatives, salts thereof
293971000011	Crude cocaine
293971000021	Ecgonine
293971000022	Levomethamphetamine
293971000023	Methamphetamine (INN)
293971000024	Methamphetamine racemate
293971000029	Other cocaine and its salts
293971000039	Salts, esters and other derivatives of cocaine-type other alkaloids
293979100000	Nicotine and its salts, ethers, esters and other derivatives
293979901000	Theobramine
293979909011	Piperine
293979909012	Atropine
293979909013	Homatropin

293979909014	Pilocarpine
293979909015	Hyocyanamine
293979909016	Ezherin
293979909017	Hyoscine (scopolamine)
293979909018	Rezerpin
293979909021	Theobromine derivatives
293979909022	Psilocybine
293979909023	Psicain Neu
293979909024	Chloro(pseudo)ephedrine(1-chloro-1-phenyl-2-methylamino-propane) (base or HCl)
293979909029	Other alkaloids of vegetable origin and their salts, ethers, esters and other derivatives
294000000011	Ramnose, refinose, mannose
294000000012	Maltylol ((Alpha) -D-Glucopyranosyl- 1,4-D-glucitol)
294000000013	Lactylol ((4-O-B-D-Galactopyranosyl-D-glucitol)
294000000014	Isomalt
294000000018	Chemically pure other sugars

294110000011	Amoxiline trihydrate
294110000012	Amoxiline anhydrous
294110000013	Amoxiline sodium
294110000019	Other salts of amoxylin
294110000021	Ampicillin trihydrate
294110000022	Ampicillin anhydrous
294110000023	Ampicillin sodium
294110000024	Sterile ampicillin sodium
294110000025	Ampicillin+Betalactamase inhibitors
294110000029	Other ampicillin, metampicillin, pivampicillin and their salts :
294110000031	Azidocillin sodium
294110000032	Piperacillin monohydrate
294110000033	Indanyl carbenicillin sodium
294110000034	Sultamicillin tosylat
294110000035	Sultamicillin base

294110000039	Other penicillins and other derivatives of penicillinic acid structure
294120300000	Salts, ethers and hydrates of dihydrostreptomycin
294120800000	Other streptomycin and its derivatives; salts thereof
294130000011	Tetracycline
294130000012	Tetracycline hCl
294130000013	Tetracycline phosphate
294130000014	Oxytetracycline
294130000015	Oxytetracycline hCl
294130000016	Chlortetracycline
294130000017	Chlortetracycline hCl
294130000019	Other tetracyclines and their derivatives, salts thereof
294140000011	Chloramphenicol
294140000012	Chloramphenicol palmitate
294140000013	Chloramphenicol pentatolate
294140000019	Other derivatives of chloramphenicol



294150000011	Erythromycin
294150000012	Erythromycin estolate
294150000013	Erythromycin ethyl succinate
294150000014	Erythromycin stearate
294150000019	Other derivatives of erythromycin
294190000011	Thyotrisine and its derivatives; salts thereof
294190000012	Basitracin and its derivatives; salts thereof
294190000013	Neomycin and its derivatives; salts thereof
294190000014	Polymyxin and its derivatives; salts thereof
294190000015	Canomycin and its derivatives; salts thereof
294190000016	Viomycin and its derivatives; salts thereof
294190000017	Cycloserine and its derivatives; salts thereof
294190000018	Colimycin and its derivatives; salts thereof
294190000021	Groseofulvin and its derivatives; salts thereof
294190000022	Gentamicin

294190000023	Gentamicin sulfate
294190000029	Other derivatives of gentamicin; salts thereof
294190000031	Linkomycin
294190000032	Linkomycin HCl
294190000039	Other derivatives of lincomycin; salts thereof
294190000041	Rifampicin
294190000042	Derivatives of rifampicin; salts thereof
294190000043	Cefradine
294190000044	Cefradine monohydrate
294190000045	Cephalexin monohydrate
294190000046	Sephtradoxyl monohydrate
294190000047	Cefuroxime axetil
294190000048	Other cephalosporins and their derivatives; salts thereof
294190000051	Netilmisin sulfate
294190000059	Other antibiotics

300120100000	Substances of human-origin guides or other organs or their secretions
300120900000	Substances of animal origin or other organs or their secretions
300190200000	Other substances of human origin prepared for use in treatment or protection
300190910000	Animal origin heparin and its salts
300190981000	Other organs, dried (powdered), of animal origin
300190989000	Other substances of animal origin prepared for use in treatment or protection
300211000000	Test kits for malaria diagnosis
300212000011	Antivenin
300212000012	Agglutinating serums
300212000013	Gamma-globulin
300212000019	Other antiserums
300212000021	Haemoglobin
300212000022	Blood globulins
300212000023	Serum globulins
300212000029	Others of other blood fractions

300213000000	Non-mixed immune products; not dosed or packaged/prepared for retail
300214000000	Immune products in mixtures; not dosed or packaged/prepared for retail
300215000000	Immune products that have been dosed or packaged/prepared for retail
300219000000	Other products that provide immunity
300220001000	Polio vaccines
300220002011	Measles vaccine
300220002012	Mumps vaccine
300220002013	BCG vaccine
300220002014	Mixed vaccine (DBT)
300220002015	Cholera vaccine
300220002016	Typhoid vaccine
300220002019	Other vaccines used for humans
300230000000	Veterinary vaccines
300290100000	Human blood
300290300000	Animal blood prepared for use in treatment, protection or diagnosis

300290501011	Ferments (used in animal health)
300290501019	Other ferments
300290509000	Other microorganism cultures
300290900011	Saxitoxin
300290900012	Ricin
300290900013	Toxins used in animal health
300290900019	Other vaccines, toxins, microorganism cultures
300310000000	Drugs containing penicillins/derivatives or streptomycin/derivatives with penicillinic acid (not dosed)
300320000000	Drugs containing other antibiotics (not dosed)
300331000000	Drugs containing insulin (not dosed)
300339000000	Other drugs that contain hormones or other products at position 29.37 but do not contain antibiotics (not dosed)
300341000000	Medicines containing ephedrine and its salts; not dosed or packaged for retail sale
300342000000	Medicines containing pseudoephedrine (INN) and its salts; not dosed or packaged for retail sale
300343000000	Medicines containing norephedrine and its salts; not dosed or packaged for retail sale
300349000000	Other medicaments containing alkaloids or derivatives thereof; not dosed or packaged for retail sale

300360000000	Medicines containing anti-malaria active substances (subposition note 2 of Section); not dosed or retailed
300390000000	Other medications mixed with each other for use in treatment or protection; not dosed, not packaged
300410000000	Penicillins with penicillinic acid or derivatives thereof (for dosed or retail sale)
300420000000	Drugs containing antibiotics (dosed or packaged for retail sale)
300431000000	Medicines containing insulin (dosed or packaged for retail sale)
300432000000	Drugs containing adrenal hormones, derivatives and structural analogues; for dosed or retail
300439000000	Drugs that do not contain antibiotics but contain other hormones /other products in position 29.37 (dosed, retail)
300441000000	Medicines containing ephedrine and its salts; dosed or packaged for retail sale
300442000000	Medicines containing pseudoephedrine (INN) and its salts; dosed or packaged for retail sale
300443000000	Medicines containing norephedrine and its salts; dosed or packaged for retail sale
300449000000	Other medicaments containing alkaloids or derivatives thereof; dosed or packaged for retail sale
300450000000	Other medicines containing vitamins or other products in Position 29.36 (dosed, for retail)
300460000000	Medicines containing anti-malaria active substances (subposition note 2 of Section); for dosed or retail
300490000000	Other medications, whether or not mixed, for use in treatment or protection; dosed, packaged
300510000000	Adhesive dressings and other materials with an adhesive layer

300590100011	Hydrophilic cotton (articles made of wadding and wadding)
300590100019	Other goods (made of wadding and wadding)
300590310011	Gauze (from textile materials)
300590310012	Medical gas compresses (from textile materials)
300590310019	Other gaseous goods (from textile materials)
300590500011	Plastered bandage (from textile materials)
300590500012	Medical triangular gauze (from textile materials)
300590500019	Other bandages, sparads, etc. made of textile materials.
300590991000	Medical linoleum and taffeta angle (from other substances)
300590999000	Other pharmaceutical substances used in medicine, surgery, dentistry (from other substances)
300620000000	Reagents for the determination of blood groups/blood factors
300630000011	Diagnostic reagents prepared for administration to the patient
300630000012	Preparations that do not pass X-rays for radiographic examinations
300640000012	Zinc-phosphate cement
300650000000	First aid kits and boxes

300660000000	Antipregnancy chemical preparations that are mainly hormone, other products of position 29.37 or spermicide
300670000000	Gel preparations for surgical operations or physical examinations in medicine or veterinary medicine
382499580000	Nicotine bands (transdermal systems) that help with smoking cessation
840710001011	Spark-ignition engine for civil aircraft; cylinder displacement= < 250 cm <sup>3</sup>
840710001012	Spark-ignition engine for civil aircraft; cylinder volume >250 cm <sup>3</sup>
840710009011	Spark-ignition engine for other aircraft; cylinder volume= < 250 cm <sup>3</sup>
840710009012	Spark-ignition engine for other aircraft; cylinder volume >250 cm <sup>3</sup>
840910001000	Components and parts of petrol and diesel engines intended for use in civil aircraft
840910009000	Components and parts of petrol and diesel engines for other aircraft
841111001000	Turbo jets for civil aircraft (propulsion < = 25 kN)
841111009000	Turbojets for other vehicles (propulsion < = 25 kN)
841112101000	Turbojets for civil aircraft (25 kn < propulsion= < 44 kn)
841112109000	Turbojets for other vehicles (25 kn < propulsion= < 44 kn)
841112301000	Turbojets for civil aircraft (44 kn < propulsion= < 132 kn)
841112309000	Turbojets for other vehicles (44 kn < propulsion= < 132 kn)



841112801000	Turbojets for civil aircraft (propulsion >132 kn)
841112809000	Turbojets for other vehicles (propulsion >132 kn)
841121001000	Turbopropellers for civil aircraft (propulsion = < 1100 kW)
841121009000	Turbopropellers for other vehicles (propulsion = < 1100 kW)
841122201000	Turbopropellers for civil aircraft (1100 kW < propulsion = < 3730 kW)
841122209000	Turbopropellers for other vehicles (1100 kW < propulsion = < 3730 kW)
841122801000	Turbopropellers for civil aircraft (propulsion >3730 kW)
841122809000	Turbopropellers for other vehicles (propulsion >3730 kW)
841191001000	Turbojets and parts of turbopropellers for civil aircraft
841191009000	Parts of turbojets and turbopropellers for other vehicles;
841210001000	Reactive engines for civil aircraft (excluding turbojets)
841210009000	Reactive engines for other vehicles (except turbojets)
844331000000	Machines that perform two or more of the printing, copy, or fax switching functions; machines that can be connected to the computer/network
844332101000	Ink jet type printers that can be connected to automatic computing machines/network
844332109011	Matrix type printers that can be connected to automatic computing machines/network

844332109012	Laser-type printers that can be connected to automatic computing machines/network
844332109013	Row printers that can be connected to automatic computing machines/network
844332109019	Other printers that can be connected to automatic computing machines/network
844332800000	Other machines that can be connected to automatic computing machines or the network
847050000011	Cash registers (outlet terminals-POS machines)
847130000000	Portable numerical automatic computing machines; weight= <10 <sup>kg</sup> .
847141001000	Automatic data processing machines for civil aircraft (Central processing in the same cabin, those with input and output units)
847141009000	Automatic computing machines for others (Central operation in the same cabin, those with input output unit)
847149001000	Automatic data-processing machines for civil aircraft (brought in as a system)
847149009000	Automatic computing machines for others (brought as a system)
847150001000	Numerical computing units for civil aircraft
847150009000	Numerical computing units for others
847160601000	Keyboards of computing machines for civil aircraft
847160609000	Keyboards used elsewhere
847160701000	Other entry/exit units for civil aircraft

847160709011	Optical readers
847160709012	Magnetic code readers
847160709013	Luminous pencil
847160709014	Mouse
847160709015	Plotter
847160709016	Digitizer
847160709019	Other input/output units
847170201000	Main memory units for civil aircraft
847170209000	Main memory units used elsewhere
847170301000	Optical disc units for civil aircraft (including magneto-optical)
847170309000	Optical disc units used elsewhere (including magneto-optical ones)
847170501000	Hard disk drive for civil aircraft
847170509000	Hard disk drive used elsewhere
847170701000	Other disc units for civil aircraft
847170709000	Other disk units used elsewhere

847170801000	Magnetic tape units for civil aircraft
847170809000	Magnetic tape units used elsewhere
847170981000	Other memory units for civil aircraft
847170989000	Other memory units for other locations
847180000000	Other units of automatic computing machines
847190000000	Other units of information processing machines
847329100000	Account, accounting .machine, cash register, stamp and ticket printing machine etc. Electr.ax, part and accessory combined .
847330200000	Combined electronics, part of automatic computing machinery and units
847330800000	Other components, parts of automatic computing machinery and units
847350200000	Combined electronics, parts used in two/more of the other machines for writing, calculation, computing, office
847350800000	Combined other components, parts used in two/more of the other machines for writing, calculation, computing, office
851711000000	Telephone devices with cordless handset
851712000011	Transmitter portable (Cellular) radio telephone devices with receiver
851712000012	Transmitter mobile vehicle (Cellular) radio telephone devices with receiver
851712000019	Other telephones for cellular networks or other wireless networks

851718000015	Telephone devices that work with payment instruments such as cards, tokens, money, etc.
851718000019	Other telephone devices; others
851761001000	Base stations for receiving/transmitting audio, video/other information; for cellular network
851761009000	Base stations for receiving/providing audio, video/other information; others
851762001000	Machine for receiving, translating, transmitting/reproducing audio, video/other information; for cellular network
851762009000	Machine for receiving, translating, transmitting/reproducing audio, video/other information; others
851769100000	Video telephony devices
851769200000	Closed-circuit speech systems
851769300000	Receiving devices for radio telephone, radio telegraph
851769901000	Telegraphic devices
851769909015	Transmitter sea and land radio telephone devices with receiver
851769909017	Transmitting marine satellite devices with receiver
851769909024	Transmitter public band (CB) with receiver and 49 MHz low-power radio devices and other amateur radio devices
851769909025	Common use (Trunking) radio devices (including subscriber radio transceivers)
851769909029	Other devices intended to receive or transmit sound, images or other information

851770000000	Components and parts for telephone devices, audio, video or other devices intended to receive or transmit information
851810000000	Microphones and their supports
851821000000	Single loudspeakers mounted in the cab
851822000000	Multiple loudspeakers installed in the same cabinet
851829001000	Other speakers intended for use in civil aircraft
851829009000	Other speakers intended for use elsewhere
851830001000	Sets comprising headphones and a microphone and one or more loudspeakers; for civil aircraft
851830009000	Headphones and sets containing a microphone and one or more loudspeakers; EXCEPT for those for civil aircraft
851840000000	Electric sound frequency amplifiers
851850000000	Sound amplifiers as a set
851890003000	Components and parts of microphones and supports
851890005000	Components and parts of speakers
851890006000	Components and parts; for microphone, speaker, headset, etc. used in telecommunication
851890009000	Other components and parts for headphones, audio frequency amplifiers, amplifier sets
851920100000	Pickups powered by coins or tokens

851920910000	Sound recording/transmitting devices with laser reading system; working with banknotes, bank cards and other payment instruments
851920990011	Reel type voice recording/transmitting devices; working with banknotes, bank cards and other payment instruments
851920990019	Other sound recording/transmitting devices; working with banknotes, bank cards and other payment instruments
851930000000	Plate rotators
851950000000	Telephone answering machines
851981000000	Devices using magnetic, optical or semiconductor supports to record sound or reproduce recorded sound
851989000000	Other devices intended for recording sound or reproducing recorded sound
852110200000	Magnetic tape video recording/display devices; belt width= <1.3 cm, belt speed= <50 mm/sec
852110950000	Other video recording and display devices with magnetic tape
852190000000	Other video recording and display devices
852210000000	Pick-up reader heads
852290000000	Other components and parts of devices, video recording or display devices intended to record sound or to reproduce recorded sound
852321000000	Striped cards with magnetic supports; whether recorded or not
852329150018	Video tapes, unrecorded ones
852329150029	Other magnetic tapes, magnetic discs; not recorded

852329900000	Other magnetic supports; whether recorded or not
852341100000	Discs for laser reading systems; not recorded, with a recording capacity not exceeding 900 megabytes, excluding those that can be deleted
852341300000	Disks for laser reading systems; not recorded, indelible, 900 megabytes < recording capacity < = 18 gigabytes
852341900000	Other unrecorded optical supports for recording sounds and other phenomena
852351100000	Semiconductor supports, solid-state permanent storage devices (not recorded)
852352001000	Semiconductor smart cards for recording sounds and other phenomena; with two / more electronic integrated circuits
852352009000	Other semiconductor smart cards for recording sounds and other phenomena
852550000011	Devices dedicated to television broadcasts
852550000012	Devices dedicated to radio broadcasting
852550000013	Radiolink and satellite transmitter devices (including Uplink devices)
852550000019	Transmitter other devices
852560000015	Transmitting television devices with receiver (transmitters)
852560000017	Transmitter land radio link or satellite devices with receiver (including Uplink devices)
852560000029	Other transmitting devices with receiver
852580110011	Television cameras (with three/more camera tubes) providing image only



852580110012	Television cameras that provide both audio and video (with three/more camera tubes)
852580190011	Other television cameras that only give images
852580190012	Other television cameras that provide both audio and video
852580300000	Digital cameras
852580910000	Cameras that can record only the sound and images received by television cameras
852580990000	Image recorder other cameras
852610000011	Radio altimeters
852610000012	Meteorological radars
852610000019	Other radars
852691200000	Radio navigation receivers
852691800011	Direction finders
852691800013	Satellite navigation radio receivers
852691800019	Other radio navigation aids
852692002000	Radio devices intended for remote control, those intended for use in civil aircraft
852692009014	Radio devices for remote control, others, wireless ignition/triggering systems

852692009019	Radio devices intended for remote control, others (excluding wireless ignition/triggering systems)
852712000000	Pocket-type radio cassette player
852713000000	Devices that receive radio broadcasts that operate without an external power source; devices that are intended to reproduce sound recorded
852719000000	Other devices that receive radio broadcasts that operate without an external power supply
852721200000	Radio tape with laser reading system for motor vehicles; Numeric Radio Data signal receiver and decoder,external power source
852721520000	Cassette-type radio tape for motor vehicles; analogue and digital,Numeric Radio Data signal receiver/decoder,external powered
852721590000	Other radio tape for motor vehicles; Numeric Radio Data receiver and decoder,external powered
852721700000	Radio tape with laser reading system for motor vehicles; sound recording/reproducing, external powered
852721920000	Cassette-type radio tape for motor carriage; with analog and digital reading system,audio recording/recording monotransmitter,external powered
852721980000	Other radio tape for motor vehicles; Audio recording/monotransmitter,external powered
852729000000	Devices for receiving radio broadcasts that can only operate with an external power supply for motor vehicles
852791000000	Other devices that receive radio broadcasts operating with an external power source; audio recordingaudio that is with the device for reproducing
852792000000	Other devices that receive radio broadcasts operating with an external power source are those that do not have a device that reproduces the sound recorded/recorded and have a watch.
852799000000	Other devices receiving radio broadcasts
852842000000	Monitors with cathode ray lamps for automated computing machines in position 84.71

852849000000	Other monitors with cathode ray lamps
852852100000	Other monitors used only or mainly in automated computing machines in 84.71 position
852852910000	LCD monitors are designed to be used with automatic computing machines in 84.71 position
852852990000	With both automatic computing machines in position 84.71 and other monitors for other purposes
852859000000	Other monitors
852862000000	Projectors are designed to be used with automated computing machines in the 84.71 position
852869200000	Black and white or other monochrome projectors
852869800000	Other projectors
852871110000	Image (video) tuners; electronic assemblies intended to be placed in automatic computing machines
852871150000	TV receivers (video tuners); internet, with interactive information exchange function, capable of receiving TV signals
852871190011	Image (video) tuners; Other receivers intended to receive satellite TV broadcasts
852871190019	Other image (video ) tuners
852871910000	Other TV receivers; internet, interactive information exchange function, micro-processor-based device
852871990000	Other TV receiver devices are designed to be connected to the video image or screen
852872100000	Colour teleprojectors

852872200000	Colour Television receiver devices; device intended for video recording/repetition
852872300000	Colour television receivers with picture tube
852872400000	Television receivers with liquid crystal display (LCD) technology display
852872600000	Television receivers with plasma display panel (PDP) technology display
852872800000	Other colour television receivers
852873000000	Television; others, black and white or other monochrome
852910110000	Telescopic/whip type antenna for device and portable device to be mounted on motor vehicles
852910301000	External radio and television receiving antennas; those intended for use in civil aircraft
852910309000	External radio and television receiving antennas; EXCLUDING those intended for use in civil aircraft
852910651000	Internal antennas for radio and television receivers for civil aircraft
852910659000	Internal antennas for radio and television receivers for other use
852910691000	Other antennas for civil aircraft
852910699011	Radio-television transmitter antennas
852910699013	Other antennas; antennas of satellite and radiolink receiving and transmitting devices
852910699018	Other antennas

852910801000	Antenna filters and separators for civil aircraft
852910809000	Antenna filters and separators for others
852910951000	Other components and parts of antennas for civil aircraft
852910959011	Rotor systems for directing antennas (for radio and TV devices)
852910959019	Other components and parts of antennas
852990150000	Organic led modules and organic led panels for devices in sub-position 8528.72 or 8528.73
852990200011	Transmitter device with receiver device, digital camera, monitor, other parts of projectors made of plastic,
852990200019	Transmitter device with receiver device, digital camera, monitor, other parts of projectors, parts
852990410000	Components and parts of radio, television, radar devices, etc. (wooden cabin and furniture)
852990490011	Components and parts of radio, television, radar devices, etc. (cabin and furniture made of plastic)
852990490019	Components and parts of radio, television, radar devices, etc. (cabin and furniture from others)
852990651000	Radar devices (assembly and semi-assemblies formed by combining two/more electronic components and parts)
852990659000	Combined electronics and parts of radio, television, radar devices, etc.
852990910000	Led backlight modules (for 8525 and 8528); mounted, used as light source (continued in Official Gazette)
852990920000	Other television cameras, monitors, projectors, TV-receiver devices, radio broadcasts and other parts of receiver devices

852990971000	Assembly and semi-assemblies of radar devices formed by combining two/more other components and parts
852990979000	Other components and parts intended solely or principally for devices in positions 85.25 to 85.28
853110300011	Gas alarm devices for buildings
853110300019	Devices such as alarms against theft and fire etc. for buildings
853110950000	Alarms and other similar devices against theft/fire
853223000011	Fixed capacitors with ceramic dielectric (single layer); with connecting legs
853223000019	Fixed capacitors with ceramic dielectric (single-ply); those without connecting legs
853224000000	Fixed capacitors with ceramic dielectric (multilayer)
853400110011	Multilayer elastic circuits containing only conductive and contact elements
853400110019	Multilayer circuits containing only conductive and contact elements; EXCEPT elastic ones
853400190011	Elastic other circuits containing only conductive and contact elements
853400190019	Other circuits containing conductors and contact elements only
853400900011	Thick film circuits with other passive elements
853400900019	Other printed circuits with other passive elements
853670001000	Connectors made of plastic; for optical fibers, optical fiber bundles or cables

853670002000	Ceramic connectors; for optical fibers, optical fiber bundles or cables
853670003000	Copper connectors; for optical fibers, optical fiber bundles or cables
853670005000	Connectors of iron or steel; for optical fibers, optical fiber bundles or cables
854011000000	Color picture tube with cathode ray of TV receiver
854012000000	Black and white/monochrome picture tube with cathode ray of TV receiver
854020100000	Television camera tubes
854020800000	Image converter, condenser and other photo cathode tube
854040000000	Color data/graphic indicator tubes (display point less than 0.4mm)
854060000000	Other cathode ray tubes
854071000000	Magnetrons
854079000011	Mobile wave tubes (TWT)
854079000019	Other microwave tubes
854081000011	Receiver/booster valves
854081000012	Receiver/booster tubes
854089000011	Vacuum gauge tubes

854089000019	Other gauge tubes
854089000029	Other valves and tubes
854091000011	Deflection coils of cathode ray tubes
854091000019	Other parts of cathode ray tubes;
854099000000	Components and parts of other electronic valves, tubes and lamps
854110000011	Diodes cut into chips (except photosensitive or light emitting diodes (LEDs))
854110000012	Diodes with attached legs (excluding light-sensitive or light-emitting diodes (LEDs))
854110000019	Other diodes (except photosensitive or light emitting diodes (LEDs))
854121000011	Chip cut transistors (power < 1 W.) (except photosensitive transistors)
854121000012	Transistors with attached legs (power < 1 W.) (except photosensitive transistors)
854121000019	Other transistors (power< 1 W.) (except photosensitive transistors)
854129000011	Chip cut transistors (power >1 W.) (except photosensitive transistors)
854129000012	Transistors with attached legs (power>1 W.) (except photosensitive transistors)
854129000019	Other transistors (power >1 W.) (except photosensitive transistors)
854130000011	Thyristors (except photosensitive ones)



854130000012	Diaphragms (except photosensitive ones)
854130000013	Triacs (except photosensitive ones)
854140100000	Light emitting diodes (LEDs) (including laser diodes)
854140900012	Photodiodes, phototransistors, phototristors or optical couplers (photocouples)
854140900013	Varactors
854140900014	Photosensitive semiconductor photovoltaic (solar) modules and panels
854140900015	Photosensitive semiconductor photovoltaic (solar) cells
854140900019	Other photosensitive semiconductor assembly
854150000011	Semiconductor circuit elements cut into chips
854150000012	Semiconductor circuit elements with their legs attached
854150000019	Other semiconductor circuit elements
854160000011	Filters in crystal and ceramic
854160000019	Other mounted piezo-electric crystals
854190000000	Components and parts; for light-sensitive semiconductor assembly and light-emitting diodes
854231110000	Multi-component electronic integrated circuit processors and controllers(MCO); specified in note 9 (b) (3 and 4) of this Section

854231190000	Other processors and controllers with electronic integrated circuits; as specified in note 9 (b) (3 and 4) of this Section
854231900000	Electronic other integrated circuits and other processors and controllers
854232110000	Multi-component electronic integrated circuit (MCO) memories; as specified in note 9 (b) (3 and 4) of this Section
854232190000	Other memories with electronic integrated circuits; as specified in note 9 (b) (3 and 4) of this Section
854232310000	Memory; dynamic random access main memories (D-RAMs) (memory capacity: <512 Mbit)
854232390000	Memory; dynamic random access main memories (D-RAMs) (memory capacity: >512 Mbit)
854232450000	Memory; static random access main memory (S-RAMs)
854232550000	Memory; UV erasable, programmable, read-only memory (EPROMs)
854232610000	Memory; electrically erasable, programmed, read-only (E2PROMs) (memory capacity: <512 Mbit)
854232690000	Memory; electrically erasable, programmed, read-only (E2PROMs) (memory capacity: >512 Mbit)
854232750000	Memory; electrically erasable, programmable, read-only (E2PROMs), others
854232900000	Memory; others
854233100000	Multi-component electronic integrated circuit (MCO) amplifiers
854233900000	Other amplifiers with electronic integrated circuits
854239110000	Multi-component electronic other integrated circuits (MCO); those specified in note 9 (b) (3 and 4) of this Section

854239190000	Electronic other integrated circuits; those specified in note 9 (b) (3 and 4) of this Section
854239900000	Other integrated circuits
854290000000	Components and components of electronic integrated circuits
860110000000	Electrically energized locomotives
860120000000	Electric accumulator locomotives
860210000000	Diesel-electric locomotives
860290000011	Diesel engine locomotives
860290000012	Steam locomotives
860290000013	Tenders
860290000019	Other locomotives
860310000000	Railway and tram wagons that take electric energy from the outside
860390000000	Other railway and tramway wagons
860400000011	Workshop wagons
860400000012	Crane wagons
860400000013	Wagons equipped with ballast compressors

860400000014	Line laying devices
860400000015	Motorized Dresenes
860400000016	Non-motorized diesels
860400000017	Snow ploughing machines
860400000019	Other railway line maintenance and service vehicles
860500000011	Non-self-propelled passenger carriages
860500000019	Other wagons not self-propelled
860610000000	Cistern wagons etc.
860630000000	Self-discharging wagons
860691100000	Special, covered/enclosed wagons for the transport of highly radioactive materials
860691800011	Concealed/closed isothermal wagons
860691800012	Concealed/enclosed refrigerated wagons
860691800019	Other covered/enclosed wagons
860692000000	Open wagons, with fixed edges (height>60 cm.)
860699000000	Other freight wagons

870000000000	Motor land vehicles,tractors,bicycles,motorcycles and other
871000000011	Tanks and other armoured combat vehicles
871000000012	Assembly of tank/armoured war vehicles, gear and gear parts
871000000019	Tanks and other parts of armoured fighting vehicles;
871110000011	Mopeds; with internal combustion linear piston engine (cylinder volume< =50 cm3)
871110000019	Other motorcycle; with internal combustion linear piston engine (cylinder volume< =50 cm3)
871120100000	Scooters; with internal combustion linear piston engine (50 cm3<cylinder volume= <250 cm3)
871120920011	Motorcycle; with internal combustion linear piston engine (50 cm3<cylinder volume= <80 cm3)
871120920019	Motorcycle; with internal combustion linear piston engine (80 cm3<cylinder volume= <125 cm3)
871120980000	Motorcycle; with internal combustion linear piston engine (125 cm3<cylinder volume= <250 cm3),other
871130100000	Motorcycle; with internal combustion linear piston (250 cm3<cylinder volume= <380 cm3)
871130900000	Motorcycle; with internal combustion linear piston (380 cm3<cylinder volume= <500 cm3)
871140000000	Motorcycle; with internal combustion linear piston engine (500 cm3<cylinder volume= <800 cm3)
871150000000	Motorcycle; with internal combustion linear piston engine (cylinder volume>800 cm3)
871160100000	2/3/4 wheel electric motor-driven vehicles; pedal-assisted, continuous rated power < = 250 watts

871160900011	Motorcycles (including mopeds), baskets; electric motor-driven, motor-powered over 20 kW
871160900012	Motorcycles (including mopeds), baskets; electric motor-driven, engine power not exceeding 20 kW
871190000000	Other motorcycles (INCLUDING mopeds), other wheeled vehicles with an auxiliary motor and baskets
871200300000	Two-wheeled bicycles;others
871200700011	Non-motorised bicycles and other non-motorised wheeled vehicles (including tricycles for distribution purposes); without ball bearings
871200700019	Other bicycles without motor
871310000000	Injured and sick vehicles; self-moving
871390000000	Injured and sick vehicles; self-propelled
871410100000	Brakes of motorcycles (including mopeds) and their component parts
871410200000	Gearboxes for motorcycles (including mopeds) and their component parts
871410300000	Wheels of motorcycles (including mopeds) and their components, parts and accessories
871410400000	Exhaust mufflers, exhaust pipes and their components and parts for motorcycles (including mopeds)
871410500000	Clutches of motorcycles (including mopeds) and their components and parts
871410900011	Chassis for motorcycles (including mopeds)
871410900019	Other parts, parts and accessories of motorcycles (including mopeds)

871420000000	Components, parts and accessories of carriers (motor-motor-less) for the disabled
871491100011	Frames for bicycles and the like; of steel
871491100019	Frames for bicycles and the like; EXCLUDING of steel
871491300000	Bicycle bumps (forks)
871491900000	Other parts of bicycles;
871492100000	Wheels for bicycles
871492900000	Tension bars of bicycles
871493000000	Wheel hubs, sprockets; for wheeled vehicles and baskets with an auxiliary motor
871494200000	Brakes; for wheeled vehicles and baskets with an auxiliary motor
871494900000	Other brake components, parts of bicycles
871495000000	Seats for bicycles
871496100000	Pedals for bicycles
871496300000	Crank gears for bicycles
871496900000	Components, parts of pedal and crank gears of bicycles
871499100000	Bicycle handlebars

871499300000	Baggage carriers of bicycles
871499500000	Bicycle gearshift gears (derailer)
871499900000	Other parts, parts and accessories for bicycles
871500100000	Strollers and child-carrying vehicles
871500900000	Components and parts of strollers
871680001000	Animal-drawn cars
871680009011	Wagons that do not have a moving device for patient transport
871680009012	Unicycles used in public works, construction and similar works
871680009018	Other vehicles without actuators
880100100000	Balloons and airships; gliders and delta winged gliders
880100900000	Other non-motorised aircraft
880211000000	Helicopter (weights in neutral $\leq$ 2000 kg)
880212000000	Helicopter (weights in neutral $>2000$ kg)
880220001000	Aircraft; for spraying in agricultural struggle (empty weights $\leq$ 2000 kg)
880220002000	Aircraft; intended for carrying passengers (empty weights $\leq$ 2000 kg)



880220009000	Other aircraft (weights in neutral < = 2000 kg)
880230001000	Aircraft; for spraying in agricultural struggle (2000kg<empty weight < = 15000kg)
880230002000	Aircraft; intended for carrying passengers (2000kg<empty weight < = 15000kg)
880230009000	Other aircraft (2000kg< empty weight < = 15000kg)
880240001000	Aircraft; intended for carrying passengers (empty weight >15000 kg)
880240009000	Other aircraft (empty weight >15000 kg)
880260110000	Telecommunication satellites
880260190000	Spacecraft (EXCLUDING telecommunications satellites)
880260900000	Spacecraft launch vehicles and suborbital vehicles
880310000000	Parts and components of propellers and rotors, etc.;
880320000000	Landing gear, etc. components and parts;
880330000000	Other components and parts of aircraft and helicopters
880390100000	Components and parts of kite balloons
880390210000	Components and parts of telecommunication satellites
880390290000	Components and parts of spacecraft (EXCLUDING parts and parts of telecommunications satellites)

880390300000	Spacecraft launcher and component part of suborbital vehicles
880390900000	Components and parts of other aircraft in 88.01 and 88.02 Positions
890000000000	Ships, floating vehicles and vehicles
890110100011	Cruise ships intended for sailing at sea; gros tonilato = < 18
890110100019	Other vessels intended for navigation at sea; gros tonilato = < 18
890110100021	Passenger and cruise ships intended for sailing at sea; 18 < gros tonilato = < 300
890110100022	All kinds of ferries for sailing at sea; 18 < gros tonilato = < 300
890110100029	Other vessels intended for sailing at sea; 18 < gros tonilato = < 300
890110100031	Passenger and cruise ships intended for sailing at sea; 300 < gros tonilato = < 1000
890110100032	All kinds of ferries for sailing at sea; 300 < gros tonilato = < 1000
890110100039	Other vessels intended for navigation at sea; 300 < gros tonilato = < 1000
890110100041	Passenger and cruise ships intended for sailing at sea; gros tonilato > 1000
890110100042	All kinds of ferries for sailing at sea; gros tonilato > 1000
890110100049	Other vessels intended for navigation at sea; gros tonilato > 1000
890110900011	Passenger and cruise ships intended for navigation in waters outside the sea

890110900019	Other vehicles and all kinds of ferries produced for transporting people in waters other than sea
890120100011	Cistern vessels (tankers) intended for sailing at sea; gros tonilato = < 18
890120100012	Cistern vessels (tankers) intended for sailing at sea; 18 < gros tonilato = < 300
890120100013	Cistern vessels (tankers) intended for navigation at sea; 300 < gros tonilato = < 1000
890120100014	Cistern vessels (tankers) intended for sailing at sea; gros tonilato > 1000
890120900000	Cistern vessels (tankers) intended for navigation in waters outside the sea
890130100011	Refrigerated vessels intended for navigation at sea; gros tonilato = < 18
890130100012	Refrigerated vessels intended for navigation at sea; 18 < gros tonilato = < 300
890130100013	Refrigerated vessels intended for navigation at sea; 300 < gros tonilato = < 1000
890130100014	Refrigerated vessels intended for navigation at sea; gros tonilato > 1000
890130900000	Refrigerated vehicles intended for navigation in waters outside the sea
890190100011	Loads intended for navigation at sea and other vehicles intended for both human and cargo transport; gros tonilato = < 18
890190100012	Load for navigation at sea and other vehicles intended for both human and cargo transport; 18 < gros tonilato = < 300
890190100013	Load for navigation at sea and other vehicles intended for both human and cargo transport; 300 < gros tonilato = < 1000
890190100014	Loads intended for navigation at sea and other vehicles intended for both human and cargo transport; gros tonilato >1000

890190900000	Loads intended for navigation in waters other than sea and other vehicles intended for both human and cargo transport
890200100000	Marine vessels and other seagoing vessels for the processing, conservation, preservation and preservation of fishery and fishery products
890200900000	Other vessels and other watercraft for processing, conservation and preservation of fishery and fishery products
890310100000	Inflatable yachts and other recreational and sports vessels, rowing boats and canoes; unit weight $\leq 100\text{kg}$
890310900000	Inflatable yachts and other vessels for pleasure or sports, rowing boats and canoes; unit weight $> 100\text{kg}$
890391100000	Sailing boats intended for sailing at sea (with or without auxiliary motor)
890391900000	Sailing boats intended for sailing in waters outside the sea (with or without auxiliary motor)
890392100000	Motorboats intended for navigation at sea (except those with outboard motors)
890392910000	Motorboats intended for navigation in waters outside the sea (except those with outboard motors); length $\leq 7.5\text{ m}$
890392990000	Motorboats intended for navigation in waters outside the sea (except those with outboard motors); length $> 7.5\text{ m}$
890399100011	Paddleboats and canoes; unit weight $= < 100\text{ kg}$
890399100019	Other yachts and other recreational and sports vessels; unit weight $= < 100\text{ kg}$
890399910011	Paddleboats and kayaks; length $= < 7.5\text{ m}$ , weight $> 100\text{ kg}$
890399910019	Other yachts and other recreational and sports vessels; length $= < 7.5\text{ m}$ , weight $> 100\text{ kg}$
890399990011	Paddleboats and kayaks; length $> 7.5\text{ m}$ , weight $> 100\text{ kg}$

890399990019	Other yachts and other recreational and sports vessels; length > 7.5 m, weight > 100 kg
890400100011	Tugs (gros tonilato =<18)
890400100012	Tugs (18<gros tonilato =<300)
890400100013	Tugboats (gros tonilato>300)
890400910000	Propulsion vessels; intended for sailing at sea
890400990000	Other pusher ships
890510100000	Dredgers intended for sailing at sea
890510900000	Dredgers intended for sailing in waters other than sea
890520000000	Floating or submersible drilling and production platforms
890590100000	Lanterns, fire extinguishers, floating cranes and pools for navigation at sea
890590900000	Lanterns, fire extinguishers, floating cranes and pools for navigation in waters outside the sea
890610000000	Battleships
890690100000	Rescue ships intended for sailing at sea
890690910000	Rescue ships intended for navigation in waters other than sea; unit weight = < 100 kg
890690990000	Rescue ships intended for navigation in waters other than sea; unit weight > 100 kg

890710000000	Inflatable rafts
890790000011	Other floating vehicles made of metal (tank, tower, buoy, etc.)
890790000016	Floating vehicles made of wood and other materials (tank, tower, buoy etc.)
900211001000	Glass lens lenses such as camera, projector, camera, etc.
900211009000	Other material objective lenses such as projector, camera, etc.
900510000000	Dual-eye binoculars
900580001000	One-eye binoculars
900580009011	Optical telescopes
900580009019	Astronomy devices, etc. supports
900590001000	Components, parts and accessories of binoculars (including supports)
900590009000	Components, parts and accessories (including supports) of other optical telescopes and other astronomy instruments
900630000000	Cameras; for submarine, aerial mapping, medical or surgical examination, forensic or criminological purposes
900640000000	Instant photo cameras
900651000000	Cameras; for single-lens, rolled films, (width= <35mm.) (SLR)
900652000000	Other cameras, roll film (width <35mm.)

900653100000	Dysposable cameras, roll film (width=35 mm.)
900653800000	Other cameras, roll film (width=35mm)
900659000000	Other cameras
900661000000	Electronic flashes with discharge lamps
900669001000	Flashlights, flash cubes and the like used in photography
900669009000	Other devices intended to create flashlight in photography
900691000000	Components, parts and accessories of cameras
900699001000	Components, parts and accessories of devices intended to create flashlight in photography
900699009000	Components, parts and accessories of flashlights
900710000000	Cinema cameras
900720000000	Projectors for cameras
900791000000	Components, parts and accessories of cameras
900792000000	Components, parts and accessories of projectors
900850000000	Projectors, photo magnifying and reducing devices
900890001000	Components, parts and accessories of fixed image projectors

900890009000	Photo magnification, shrink devices, component, part, accessory
901010001011	Devices films for photographic laboratories
901010001019	Photo printing, materials and devices for photo laboratories
901010009011	Devices that develop cinema films
901010009019	Devices that develop other films
901050001011	Photographic film mounting device for photographic laboratories
901050001019	Other materials and devices for photographic laboratories
901050009011	Cinema film mounting device
901050009012	Devices intended to make copies of cinema films
901050009013	Devices for lacquering and line removal
901050009019	Other materials and devices for cinema films
901060000000	Projection curtains
901090200000	Components, parts, accessories for other devices, negatoscopes and projection curtains for cinema/photography laboratories
901090800000	Components, parts, accessories of materials and devices for develop of roll films and papers/printing on papers
901110000000	Stereoscopic microscopes; combined



901120100000	Photomicrographic microscopes; semiconductor discs or devices specially designed for handling
901120900011	Optical microscopes with photomicrographic devices
901120900012	Optical microscopes with synphotomicrographic devices
901120900013	Optical microscopes with microprojection devices
901180000011	Microscopes used in measurement and control procedures
901180000019	Other optical microscopes in combination
901190000000	Components, parts and accessories of combined optical microscopes (including photomicrograph, synphotomicrograph or microprojection mixoscopes)
901210000000	Microscopes (except optical microscopes) and diffraction devices
901290000000	Components, parts and accessories of microscopes (except optical microscopes) and diffraction devices
901310100000	Telescopes manufactured to form parts and components of the instrument, device or assembly in Sections 84, 85 and 90
901310900011	Telescopic binoculars for weapons
901310900012	Periscopes
901310900019	Other telescopes, telescopic devices
901320000010	Lasers for weapons (excluding laser diodes)
901320000090	Lasers (excluding laser diodes); excluding those for weapons

901380200011	Black,white/other monochrome devices with liquid crystal assembly with active matrix
901380200012	Colored devices with liquid crystal assembly with active matrix
901380300000	Other instruments, devices and assemblies with liquid crystal devices
901380900000	Other optical instrument, device, assembly
901390050000	Components, parts and accessories of telescopic binoculars or periscopes to be attached to weapons
901390100000	Components, parts, accessories for liquid crystal devices
901390800000	Components, parts and accessories of lasers, other optical instruments and devices
901410000000	Compasses
901420201100	Electrical or electronic inertial navigation instruments and devices; for civil aircraft
901420201900	Electrical or electronic inertial navigation instruments and appliances; EXCLUDING those for civil aircraft
901420209100	Other inertial navigation instruments and appliances; for civil aircraft
901420209900	Other inertial navigation instruments and appliances; EXCEPT those for civil aircraft
901420801000	Other aviation, for space travel (electrical/electronic) system
901420809000	Other aviation, (other) system for space travel
901480001000	Acoustic and ultrasonic scaffolding instruments, ultrasonic detector

901480009011	Electronic tools and devices for sea and river travel
901480009019	Other navigation tools and devices
901490001100	Components and parts for electrical and electronic compasses and other navigational instruments and devices
901490001900	Components and parts for other compasses and other navigational instruments and devices
901490009100	Components and parts of acoustic, ultrasonic scaffolding instruments and ultrasonic detectors
901490009900	Components and parts of other navigation tools and devices
901510001000	Telemeters; electric ones
901510009000	Telemeters; EXCEPT electric ones
901520001000	Theodolites and tachometers (takeometers); electric ones
901520009000	Theodolites and tachometers (takeometers); EXCEPT electric ones
901530100000	Electronic level detection instruments (nivos)
901530901000	Electrical level detection instruments (nivos)
901530909000	Other level detection instruments (nivos)
901540001000	Photogrammetric measuring instruments and devices; electric ones
901540009000	Photogrammetric measuring instruments and appliances; EXCEPT electric ones

901580200011	Electronic tools and devices of meteorology
901580200012	Electronic tools and devices belonging to geophysics
901580200019	Electronic tools and equipments of hydrology
901580401011	Electrical tools and devices of geodesy
901580401019	Electrical instruments and apparatus for measuring topography, terrain or level and electrical instruments for hydrographing
901580409011	Other tools and devices of geodesy
901580409019	Other instruments and devices used in topography, land or level measurement and other instruments for hydrographing
901580801000	Other electrical instruments and appliances for oceanography
901580809000	Other non-electrical tools and devices for oceanography
901590001011	Components, parts and accessories of electrical or electronic meteorological tools and devices
901590001019	Components, parts, accessories of electrical/electronic land measurement, hydrography, oceanography, hydrology, geophysical tools and devices
901590009000	Other components, parts, accessories of land measurement, hydrography, oceanography, hydrology, geophysics, meteorology tools and devices
901600101000	Electric/electronic precision scales (precision = < 5 centigrams)
901600109000	Other precision scales (precision = < 5 centigrams)
901600901000	Components, parts, accessories of electrical/electronic precision scales

901600909000	Components, parts and accessories of other precision scales
901730001000	Electrical or electronic micrometers, calibers and microscopes
901730009000	Micrometers, calibres and microscopes; except for electrical or electronic
901780101000	Electric/electronic measuring rod, tape measure, ruler with partition
901780109011	Unfinished/incomplete tape meters
901780109019	Manufactured/incomplete tape meters
901780109029	Measuring bars, gauges and others of divisional rulers
901780901000	Other electric/electronic measuring devices
901780909000	Other electric/non-electronic measuring devices
901790001000	Electric/electronic measuring instruments, accessories
901790009000	Other measuring instruments, parts and accessories
901811000000	Electrocardiographs (ECG)
901812000000	Ultrasonic examination devices
901813000000	Magnetic resonance imaging devices
901814000000	Scintigraphic devices

901819100000	Monitoring device for simultaneous monitoring of two/more parameters
901819900011	Electroencephalography devices (EEG)
901819900012	Fiberscopes (with or without monitors and cameras)
901819900013	Phonocardiographs and cardioscopes
901819900014	Electromyography (EMG)
901819900019	Other electrodiagnostic devices
901820000000	Ultraviolet or infrared irradiated devices (used in medicine, surgery, dentistry and veterinary medicine)
902140000000	Devices to facilitate hearing of the hearing impaired (excluding components, parts and accessories)
902150000011	Internal pacemakers
902150000012	External pacemakers
902190100000	Components, parts and accessories of devices to facilitate the hearing of the hearing-impaired
902190900013	Complementary parts of artificial limbs; parts
902190900014	Auxiliary electronic devices for the visually impaired
902190900019	Other devices and parts carried on top or by hand or placed inside the body for body defect/deficiency
902212000000	Computed tomography devices

902213000000	Dentistry-specific x; beam devices
902214000000	X-ray devices for medical, surgical or veterinary purposes
902219000000	Other X-ray devices
902221000000	Alpha, betai gamma-ray devices for medical, surgical, dental or veterinary uses
902229000000	Devices for alpha, beta, gamma-ray other purposes
902230000000	X-ray tubes
902290200000	Component parts and accessories of tools operating using X-Ray
902290800011	Components, parts and accessories of radioscopy (fluoroscopy) devices
902290800019	Other components, parts, accessories for other X-ray generators, alpha, beta, gamma-ray devices, tubes, etc.
902410200000	Universal (multi-purpose) machinery and devices for testing and controlling metals
902410400000	Machinery and devices intended to control the hardness of metals
902410801000	Other electrical machinery and devices intended to test the mechanical properties of metals
902410809000	Other non-electrical machinery and devices intended to test the mechanical properties of metals
902480001000	Other electrical machinery and devices intended for testing and controlling the hardness, durability, strength or other mechanical properties of materials
902480009000	Other machinery and devices intended to test and control the hardness, durability, strength, or other mechanical properties of materials

902490001000	Components and parts of electrical/electronic machinery and devices for testing and controlling the hardness, durability, etc. of materials
902490009000	Components and parts of other machinery and devices intended for testing and controlling the hardness, durability, strength, etc. of materials
902511200000	Thermometers used in clinics or veterinary medicine
902511800011	Thermometer with ovulation liquid (with one-piece glass body, mercury)
902511800019	Other thermometers with liquid
902519001100	Other thermometers and other pyrometers (not combined with other instruments); for civil aircraft
902519001900	Other thermometers and other pyrometers (not combined with other instruments); EXCEPT for those for civil aircraft
902580201000	Electronic/electric barometers
902580209000	Other barometers
902580401000	Other electronic measuring instruments for civil aircraft
902580409000	Other electronic measuring instruments for other use
902580801000	Other measuring instruments for civil aircraft
902580802000	Other electrical measuring instruments for other use
902580809000	Other measuring instruments for other uses
902590001100	Component, part of electric/electronic measuring devices for civil aircraft



902590001900	Component, part of other measuring devices for civil aircraft
902590002111	Electric/electronic resistive thermometer sensor (RTD) for other use
902590002112	Sensors for electric/electronic optical pyrometers for other use
902590002113	Electric/electronic thermocouple for other use
902590002119	Components, parts, accessories of other measuring devices (electronic/electrical) for other use
902590002900	Components, parts and accessories of other measuring devices
902610211000	Electronic flowmeters for civil aircraft
902610219000	Electronic flowmeters for other use
902610291000	Other electronic devices intended to measure the flow/level of liquids for civil aircraft
902610299000	Other electronic devices intended to measure the flow/level of liquids for other use
902610811000	Other flowmeters for civil aircraft
902610819000	Other flowmeters for other use
902610891000	Other devices intended to measure the flow/level of liquids for civil aircraft
902610899000	Other devices intended to measure the flow/level of liquids for other use
902620201000	Electronic devices for measuring/controlling pressure for civil aircraft

902620209000	Electronic devices for measuring/controlling pressure for other uses
902620401000	Spiral/metal diaphragm type pressure gauges for civil aircraft
902620409000	Spiral/metal diaphragm type pressure gauges for other use
902620801000	Other devices for measuring/controlling pressure for civil aircraft
902620802000	Pressure control switches for liquids and gases; EXCEPT for those intended for use in civil aircraft
902620808000	Other devices for measuring or controlling pressure for liquids and gases; EXCEPT for those used in civil aircraft
902680201000	Other electronic instruments and appliances for civil aircraft
902680209000	Other electronic tools and devices for other use
902680801000	Other tools and devices for gases and liquids used in civil aircraft
902680809000	Other tools and devices for gases and liquids used in other places
902690001000	Components, parts, accessories of liquid/gas measuring device for civil aircraft
902690009000	Component, part, accessory of liquid/gas measuring device for other use
902710100000	Electronic gas/smoke analyzers
902710900000	Other gas and smoke analyzers
902720000000	Chromatographs and electrophoresis devices

902730000011	Spectrometers
902730000019	Spectrophotometers and spectrographs
902750000000	Other instruments and devices with optical rays (uv, visible rays, ir)
902780050000	Exposure Meters
902780200000	pH meters, rH meters and other instruments measuring conductivity
902780800000	Other instruments and devices for measuring or inspecting physical and chemical analysis, viscosity, porosity, expansion, surface tension or the like
902790000000	Components, parts and accessories for microtomes and tools and devices in position 90.27
902810000000	Gas meters
902820000000	Liquid counters
902830110011	Single-phase electronic electricity meters for alternating current
902830110019	Other single-phase electricity meters for alternating current
902830190011	Multiphase electronic electricity meters for alternating current
902830190019	Other multiphase electricity meters for alternating current
902830900011	Power meter demantometer (consumption) meters
902830900012	Active counters

902830900013	Reactive counters
902830900014	Electronic electricity meters
902830900018	Other electricity meters
902890100011	Components of electronic electricity meters, parts
902890100019	Components of other electricity meters, parts
902890900000	Components of other meters, parts
902910001000	Number of revolutions for civil aviation, production meters, taximeter, milometer, pedometer etc.
902910002000	Number of electronic or electric revolution counters, production counters, taximeters, milometers, pedometers , etc.
902910009000	Other revolution counters, production counters, taximeters, milometers, pedometers , etc.
902920311000	Electronic/electric speed indicators for vehicles
902920319000	Other speed indicators for vehicles
902920381000	Speed indicators and tachometers for civil aircraft
902920389000	Other speed indicators and tachometers
902920901000	Electronic/electric stroboscopes
902920909000	Other stroboscopes

902990000000	Component, part of other (speed, production, distance, speed, etc.) meters
903010001000	Instruments and devices for measuring/finding ionization rays for civil aircraft
903010009000	Instruments and devices intended to measure/find ionization rays for other uses
903020001000	Oscilloscopes and oscillographs; intended for use in civil aircraft
903020009000	Oscilloscopes and oscillographs; EXCLUDING those intended for use in civil aircraft
903031001000	Multimeters for civil aircraft (without recorder assembly)
903031009011	Electronic multimeters for other use (without recorder assembly)
903031009012	Electrical multimeters for other use (without recorder assembly)
903032001000	Multimeters for civil aircraft (with recorder assembly)
903032009011	Electronic multimeters for other use (with recorder assembly)
903032009012	Electrical multimeters for other use (with recorder assembly)
903033201000	Resistance measuring instruments (without recorder assembly); intended for use in civil aircraft
903033209000	Resistance measuring instruments (without recorder assembly); EXCEPT those intended for use in civil aircraft
903033701000	Other instruments and appliances for measuring or inspecting voltage, current, resistance or power (those without a recording device); for civil aircraft
903033709000	Voltage, current, resistance, other tools-devices for measuring or inspecting power (those without a recorder assembly); not for civil aircraft

903039001100	Other electronic device for voltage/current/resistance/power measurement or inspection for civil air transport (with recorder assembly)
903039001900	Other electronic device for voltage/current/resistance/power measurement or inspection for other locations (with recorder assembly)
903039002100	Other non-electronic device for voltage/current/resistance/power measurement or inspection for civil air transport (with recorder assembly)
903039002900	Other non-electronic device for voltage/current/resistance/power measurement or inspection for other locations (with recorder assembly)
903040001000	Other instruments and apparatus specially designed for telecommunications for civil aircraft
903040009000	Other instruments and devices specially manufactured for telecommunications for other locations
903082000000	Devices for measuring and controlling semiconductor discs and assemblies
903084001000	Other tools and devices for civil aircraft (with recorder assembly)
903084009000	Other tools and devices for other use (with recorder assembly)
903089001000	Other instruments and appliances not incorporating a recording device for measuring or controlling the amount of electricity; for civil aircraft
903089009000	Other instruments and appliances not intended to measure or control the amount of electricity; not intended for civil aircraft
903090001000	Measuring the amount of electricity, components and parts of tools and devices that detect ionization rays; for civil aircrafts
903090009000	Measuring the amount of electricity, other components and parts of tools and devices that detect ionization rays
903110001000	Mechanical parts electric/electronic balancing machines
903110009000	Mechanical parts and other types of balancing machines

903120001000	Electronic/electric test stands
903120009000	Other types of test stands
903141000000	Devices for semiconductor disk control
903149100000	Devices for measuring contamination of surfaces of semiconductor discs
903149900000	Other optical instruments and devices
903180201000	Instruments, devices and machines for measuring/controlling geometric dimensions for civil aircraft
903180209000	Other tools, devices and machines for measuring/controlling geometric sizes
903180801000	Other measuring or inspection tools, devices and machines for civil aircraft
903180809000	Others of other measuring or inspection tools, devices and machines
903190001000	Components, parts and accessories for measuring or inspection tools, devices and machines used in civil aircraft
903190009000	Components, parts and accessories for measuring or inspection tools, devices and machines used other than civil aircraft
903210201000	Electronic thermostats for civil aircraft
903210209000	Electronic thermostats for other use
903210801000	Non-electronic thermostats; intended for use in civil aircraft
903210809000	Non-electronic thermostats; EXCEPT for those intended for use in civil aircraft

903220001000	Pressure control devices (manostats) for civil aircraft;
903220009011	Electronic pressure control devices for other use
903220009019	Other pressure control devices for other use
903281001000	Hydraulic or pneumatic tools and devices for civil aircraft
903281009011	Hydraulic or pneumatic level control devices
903281009012	Automatic smoke extraction regulators from hydraulic or pneumatic chimneys
903281009019	Hydraulic or other pneumatic tools and devices
903289000000	Other tools and equipments
903290001000	Components, parts and accessories of electrical/electronic automatic adjustment, control tools and devices
903290009000	Components, parts and accessories of other automatic adjustment, control tools and devices
903300100000	Led backlight modules (for 90th Section); mounted, used as light source?. (continued in Official Gazette)
903300900000	Components, parts and accessories of machinery, tools and devices not elsewhere classified in 90th Section
910111000000	Electrically operated watches with mechanical indicator only
910119000000	Other electrically operated wristwatches
910121000000	Watches with automatic winding



910129000000	Other watches
910191000011	Other pocket watches powered by electricity
910191000012	Other electrically operated stopwatches
910191000019	Other pocket watches and other watches
910199000011	Other pocket watches (envelopes covered with precious metal)
910199000012	Other stopwatches (covered with precious metal)
910199000019	Other watches (envelopes covered with precious metal)
910211000000	watch; only electrically operated with mechanical indicator
910212000000	watch; electronically operated with opto-electronic indicator only
910219000000	watch; others powered by electricity
910221000000	watch; others with automatic winding
910229000000	watches; electrically operated; others
910291000011	Pocket watches; electrically operated
910291000012	Stopwatch; electrically operated
910291000019	Other hours; electrically operated

910299000011	Other pocket watches; employees working in other ways
910299000012	Other chronometers; those working in other ways
910299000019	Other watches; employees working in other ways
910310001000	Watch movement alarm clocks; electrically operated
910310009000	Watch movement table hours; electrically operated
910390001000	Watch movement alarm clocks; operated in other way
910390009000	Watch movement table clocks; operated in other way
910400000011	Clocks and the like for electronic/electrical tool tables of transport vehicles
910400000019	Watches and the like for other instrument tables of transport vehicles
910511000000	Alarm clocks; electrically operated
910519000000	Alarm clocks; battery powered
910521000000	Wall clocks; electrically operated
910529000000	Wall clocks; battery-operated
910591000000	Other clocks; electrically powered (including timers)
910599000000	Other watches running without electricity

910610000000	Continuation recorder devices; date and time recorder devices
910690000000	Clock-machine or synchronous motor time control devices and time counters; excluding recorders
910700000011	Electric/electronic time control devices and clocks
910700000019	Other types of clocks that activate a mechanism
910811000000	Pocket/watch machine; with battery powered with mechanical indicator
910812000000	Pocket/watch machine; with opto-electronic indicator, battery etc.
910819000000	Pocket/watch machine; other battery powered
910820000000	Pocket/watch machine; with automatic setup
910890000000	Pocket/watch machine, other (completed/combined)
910910000000	Other electrically operated watch machines (completed and combined) (excluding pocket and watches)
910990000000	Machines belonging to other watches operated in other ways
911011100000	Pocket/watch machines (with spiral dial)
911011900000	Pocket/watch watches machines and other watches; completed
911012000000	Pocket/watch machines; incomplete machines
911019000000	Pocket/watches machine sketches

911090000000	Machine sketches of other watches, machine sets, half set
911110000000	Pocket/watches precious metal/precious metal coated
911120000000	Pocket/watch envelopes (ordinary metal, gold, silver plated)
911180000000	Other envelopes of pocket/watches
911190000000	Components, parts of pocket/watch envelopes
911220000000	Envelopes of table and wall clocks
911290000000	Components and parts of table, wall clock envelopes
911310100000	Watch bracelets covered with precious metals
911310900000	Watch bracelets coated with precious metals
911320000011	Gold-plated watch bracelets
911320000019	Watch bracelets covered with other common metals
911410000000	Springs (including hinges)
911430000000	Dials
911440000000	Platinum and bridges
911490000000	Other clock component, parts

940110001000	Seating furniture for civil aircraft (not covered in leather)
940110009000	Seating furniture for other aircraft
962000100000	Monopods, bipods, tripods and similar items; those used with cameras, projectors, etc.