

THE FORMALITIES AND PRINCIPLES REGARDING DONATIONS

1- Features of the Goods

Imported by public associations, establishments, social institutions working for public benefit and foundations, the following goods are granted relief by the Council of Ministers if the following conditions are satisfied:

a) Basic supplies imported and distributed by Government institutions, charities and other organizations to those in need.

b) Items for sale to be used by Government institutions, charities and other organizations without any aim of benefit.

c) Office equipment and items sent by foreign institutions or persons to be used by charities without aim of benefit

Whereas under this article the following are not relief from customs duties.

a) Alcohol and alcohol drinks,

b) Tobacco and tobacco products

c) Coffee, tea

Motorized vehicles excluding ambulance and other rescue vehicles.

2. Required Documents

The documents that will be required during importation by donation are the followings:

a) Ownership certificate indicating that the donor is the owner of the ambulance or rescue vehicle and that contains information on the vehicle. (Year of manufacture, chassis, name of the owner, motor no.) If the owner's name is not recorded on the ownership certificate, the original and a copy of both the sales contract and the invoice approved by the Consulate and their Turkish translations approved by the notary.

b) The invoice approved by Consulate or the original of the sales contract and their Turkish translations certified by the notary.

c) The documents prepared in accordance with the projects, international agreements or the original of the donation document, certified by the consulates or notaries abroad and certified by notaries in Turkey.

d) Written engagement certified by the public notary, stating that, the institutions which received the goods will not sell or turn over the goods without permission and that they will use the goods for themselves and will not permit other persons to use. or to benefit and if they can not comply the conditions or if they want to use the goods for aims which are not subject to relief, they will inform the customs administrations.

e) Written engagement certified by the public notary stating that the institutions, which receive the basic supply goods, delivered by Government institutions, charities and other organizations to those in need and which receive the goods sent to Government institutions, charities and other organizations in order to be sold to collect money for the charities, will not transfer, sell, or use the except the aim of imports and if they can not comply the conditions or if they want to use the goods for aims which are not subject to relief, they will inform the customs administrations.

f) The warehouse bill showing that the goods are under supervision by the customs authority.

3- The Transfer Formalities

The requests for importation of ambulances and rescue vehicles, without considering the form of import, are transferred to Regional Directorate of Customs in Ankara through the related ministries.

The requests of importation for the goods except ambulances and rescue vehicles are made to the customs administrations where the goods are submitted.

4- Customs Administrations to Submit the Goods

Ambulances and rescue vehicles are submitted to Ankara Customs Directorate of Residence Transfer and Imports without Returns.

The goods except ambulances and rescue vehicles are submitted to any customs directorate having authorization of importation.

5- Decision and Importation Formalities

The importation of ambulances and rescue vehicles submitted to Ankara Customs Directorate of Residence Transfer and Imports without Returns is decided unanimously by a commission of the General Director of Ankara Customs or his/her deputy, with members from Ankara Customs Directorate of Residence Transfer and Imports without Returns. Where the decision is positive, a direction is given to Ankara Customs Directorate of Residence Transfer and Imports without Returns for the importation relief from customs duties.

After the examination of the vehicle and provided that it is determined to be in compliance with the documents, importation formalities are completed.

The importation of the goods except ambulances and rescue vehicles is decided by a unanimous vote by a commission of The General Director of Customs, his/her deputy and Customs Inspector, at the Customs Administration where they goods is submitted.

Where the decision of commission is positive, after the examination of the vehicle and provided that it is determined to be in compliance with the documents, importation formalities are completed.

Comment is written on the traffic certificate of the ambulance and the rescue vehicle by Ankara Customs Directorate of Residence Transfer and Imports without Returns

6- Turning over and Sale

The goods and equipment imported in this way cannot be lent, hired, turned over or sold except the aims of importation without the permission of customs administrations and without paying customs duties.

On condition that the above mentioned goods and equipment are used convenient to the conditions of the relief and the related customs administration gives authorization, where these goods are lent, hired, turned over or sold to another association or institution, customs duties are not collected.

Associations and institutions which can not comply the conditions for relief or which request to use these goods out of aims of relief must inform the customs administrations. If the customs duties are collected, the goods are turned over.

Customs duties of the goods lent, hired, turned over or sold without permission are collected in accordance with 181st to 194th Article of Customs Law numbered 4458. In addition, prosecution is done according to tenor of Law on Prevention and Prosecution of Smuggling.

One each photocopy of traffic certificate, importation documents, motor vehicle registration document and motor vehicle traffic document are attached to the written application regarding the requested sale or turning over of ambulance and rescue vehicle; and one photocopy of importation document is attached to the written application for the other goods.