K "K" LINE AMERICA, INC.

December 28, 2011

Dear Valued Customer,

Turkish Customs 24 Hour Advanced Manifest Rule for Car Carrier Vessels

You may already be aware, the Turkish Customs 24 Hour advanced manifest rule takes effect on 1st January 2012. This rule applies to any vessel discharging at a Turkish port after midnight on 31st December 2011.

For Car Carrier vessels, the entry summary declaration, or ENS, must be submitted at least 4 hours prior to the vessel's arrival at a Turkish Port.

Note: There is no implementation grace period from Turkish Customs. Full compliance is required on 1st January 2012.

The ruling applies to all cargo discharging at Turkish ports. FROB (Foreign Remain on Board) cargo is excluded. Please note this includes:

- Cargo that discharges and remains in Turkey.
- Cargo that will tranship at a Turkish port onto another vessel for a different foreign final discharge port.
- Cargo that will move in-transit via barge, rail or truck to non-Turkish final destinations.

The rule is closely based on the current EU24 hour rule with many similarities in data requirements. Information required from our customers for the ENS submission is almost identical to that required in the present Shipping Instruction (SI), plus two additional data elements:

- **HS Code (Rule requires 4 digits, but 6 digits are preferred.)**

- **Tax Registration number (TAX ID) of the Consignee is required. In the case of TO ORDER shipments, the Tax ID of the Notify Party is required.**
    - *TAX ID is only required when the Consignee / Notify Party is a <u>resident of Turkey</u>.*
    - *TAX ID is not required for in-transit cargo when the named Consignee / Notify Party is not a resident of Turkey.*

Turkish Customs is still circulating updated information and we will be sure to keep you informed of any important changes. If you have any questions or problems relating to this important new rule, please contact "K" Line America, Inc. at 1-866-233-6875.

Thank you for your continued support.