**MEMORANDUM OF UNDERSTANDING BETWEEN THE GOVERNMENTS OF TURKEY AND THE UNITED KINGDOM**

Regarding the Free Trade Agreement between the Republic of Turkey and the United Kingdom of Great Britain and Northern Ireland (the “Agreement”) signed on 29 December 2020, the Governments of the Republic of Turkey and the United Kingdom of Great Britain and Northern Ireland (the “Participants”) have reached the following understanding.

1. The Participants accept that as soon as reasonably practicable after the signing of the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part (hereinafter the “EU-UK Trade and Cooperation Agreement”), the following provisions in the Protocol on Rules of Origin and Origin Procedures to the Agreement will be replaced with text materially identical to the corresponding text of the EU-UK Trade and Cooperation Agreement (including Chapter text, Annexes and/or Appendices as the case may be):
	1. Article 5 (Wholly obtained products);
	2. Article 6 (Sufficient working or processing);
	3. Article 8 (Insufficient working or processing);
	4. Article 9 (Unit of qualification);
	5. Article 10 (Sets);
	6. Article 11 (Neutral elements);
	7. Article 15 (Exhibitions);
	8. Article 12 (Accounting segregation);
	9. Article 13 (Principle of territoriality);
	10. Article 16 (Drawback or exemption from customs duties);
	11. Annexes 1 and 2 on List Rules (otherwise known as Product Specific Rules); and
	12. Article 1 on general definitions for the purposes and in the context of the application of the text referred to above.

The Participants will consider aligning further elements of the text where appropriate and convenient, including potentially the use of definitions based on the EU-UK Trade and Cooperation Agreement for the application of text not based on that Agreement, and making any other necessary amendments.

1. To this end, the Participants envisage the Joint Committee taking the necessary decision as referred to in paragraph 1 no later than one month or as soon as reasonably practicable following the signing of the EU-UK Trade and Cooperation Agreement.
2. The Participants envisage ensuring that the amendments referred to above will enter into force without undue delay.

Signed in duplicate at on

For the Government of the For the Government of Republic of Turkey the United Kingdom

 of Great Britain and

 Northern Ireland

Ruhsar Pekcan

Minister of Trade

Sir Dominick Chilcott KCMG

British Ambassador to Turkey