

Turkey amends regulations on post and fast shipping

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Executive summary

Turkey amended certain articles of the Customs Law, via Presidential Decree No. 1111, issued and promulgated in the *Official Gazette* dated 15 May 2019 and numbered 3077 (for background, see EY Global Tax Alert, [Turkey amends customs law to remove exemption threshold for certain imported goods](#), dated 18 June 2019). Since the original amendments, the regulations regarding post and fast shipping have been further amended with new regulations issued in July 2019.

Detailed discussion

Via Presidential Decree No. 1361, issued and promulgated in the *Official Gazette* dated 25 July 2019 and numbered 30842, certain articles of the Decree on Implementation of Certain Articles of Customs Law No. 4458, which was put into force via Decree of Council of Ministers 2009/15481, have been amended.

The amendments are:

Decree on Implementation of Certain Articles of Customs Law No. 4458		
Article/Paragraph - Subparagraph	Former provision	Current provision
45/3	The Ministry is authorized to make a regulation regarding the type, quality, amount and value of goods subject to Paragraph 1.	A single and a specific duty is collected within the framework of the principles set out in Article 62 with respect to the value of goods, which arrive to a legal person in the Customs Territory of Turkey via post or shipping, and which do not have a commercial value above €22,00 per shipment.
45/4	–	The Ministry is authorized to make a regulation regarding the type, quality, amount and value of goods subject to Paragraph 1.
126/1-ç	Of sample goods and templates within the scope of Subparagraph (d) of Paragraph 8 of Article 167 of Customs Law.	Of sample goods and templates within the scope of Subparagraph (d) and of goods for examination, analysis or testing within the scope of Subparagraph (e) of Paragraph 8 of Article 167 of Customs Law.

Based on the above amendments, the current regulations for shipments via post and fast shipping provide the following.

For natural persons:

- ▶ There is no exemption threshold.
- ▶ For a real person, a maximum of five shipments via fast shipping are allowed in one month.
- ▶ A single and specific duty will be collected (18% for those from the European Union (EU), and 20% for those from other countries). If the product is subject to Special Consumption Tax (ÖTV), then a 20% duty is also collected.
- ▶ Costs related to customs (e.g., warehousing) will be paid by the buyer.

For legal persons:

- ▶ For importation of goods which are considered samples and goods which will be subjected to tests, analyses or examinations with no commercial nature as provided that those goods meet conditions in Customs Law, customs duty exemption and use of Electronic Commerce Customs Declaration (ETGB) for courier firm are granted.
- ▶ Regarding shipments coming via post or fast shipping to Turkey, for those who do not exceed €22,00, a single and specific duty is collected (18% for shipments from EU and 20% for from other countries), provided these goods do not have commercial purposes. If the product is subject to Special Consumption Tax (ÖTV), then a 20% duty is collected as well. Additionally, courier firms are allowed to use an ETGB, which will facilitate the process.
- ▶ For shipments which arrive to Turkey via post or fast shipping and which exceed €22,00, imported goods are subject to the requirements of importation (for release into free circulation) customs procedure.

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