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Turkey Announces a Range of Additional Import Custom Taxes

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Turkey has announced additional import customs duties for a wide variety of items, ranging from stationery to stainless steel household items. The additional customs tax rates vary between 6% and 25%, provided the rates do not exceed the 50% limit already stated in the Law on Customs Tariff Schedule No. 474.

Supplemental Cabinet Decrees No. 2916/9442 and No. 2016/9391 to the Import Regime Decree ("**Supplemental Decrees**") were published in Official Gazette number 29885 on 11 November 2016.

Importers are responsible for reporting the origin of items when implementing the Supplemental Decrees. If items did not originate in the European Union or Turkey, and are imported under A.TR movement certificates, additional custom taxes will be imposed based on the column "Other Countries".

If an item is exported as treated, the additional custom taxes specified in the Supplemental Decrees will not apply when calculating the compensatory tax, if any.

Additional custom taxes will not apply if a customs declaration for importing items which are loaded to be shipped to Turkey by issuing a way-bill are registered within 45 days after 11 November 2016.

Please see this <u>link</u> for the full text of the Supplemental Decree numbered 2016/9391 and see this <u>link</u> for the full text of the Supplemental Decree numbered 2016/9422 (only available in Turkish).

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