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Turkey Announces Return Process for Vehicles Confiscated before July 2014 due to Unpaid Customs Tax

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Turkey has announced that the owners of land vehicles which were confiscated under Anti-Smuggling Law 5607 before 18 June 2014 for failures to pay customs taxes can now apply to receive their vehicle back, under certain conditions. Vehicle owners must apply to the customs authority by 31 July 2017, as well as pay any outstanding taxes within one month.

Under the amnesty, confiscated land vehicles which are subject to public prosecution for failures to pay customs tax can be returned to their owner if:

- The confiscation occurred before 18 June 2014.
- The liquidation process is not yet finished.
- No annexation decision have been issued for the vehicle.

Vehicle owners should contact the customs authority to learn the outstanding amount owing for their vehicle. Once the customs authority notifies the amount due, the vehicle owner should formally apply and then pay the amount due within one month of their application. Applications must be made by 31 July 2017.

If the customs authority does not respond to a vehicle owner's initial enquiry about the overdue amount, the owner will be deemed to have formally applied on 31 July 2017. Payment will be due by 31 August 2017.

Once a vehicle owner pays the customs authority, they must then apply to the relevant prosecution court, requesting their vehicle be returned.

The Regulation Regarding Return of Land Vehicles Confiscated Due to Deficient Payment of Customs Taxes Within the Scope of Anti-Smuggling Law numbered 5607 was published in Official Gazette number 30061 on 9 May 2017, entering into force on the same date. Please see this <u>link</u> for full text of the Regulation (only available in Turkish).

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