

DHL EXPRESS

TURKEY REGULATORY CHANGES

OVERVIEW

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TURKEY CUSTOMS REGULATORY CHANGES OVERVIEW



As of **May 1st 2022**, some new articles to Custom Law No 4458 become effective. The Turkish Customs Authorities have implemented these changes mainly focusing on **reduction of the TAX assessment threshold** and amendment to the **TAX percentage (%) applied** on imported goods from **non-European Union (EU) member state countries**.

- The **threshold for TAX assessment for Business-to-Consumer (B2C) shipments** has been **reduced from 1500 EUR to 150 EUR**.
- There is also a change to the **TAX percentage (%) rate** for shipments **from non-EU member state countries**, which will be **increased from 20% to 30%** for **Business-to-Consumer (B2C) shipments up to 150 EUR and Business-to-Business (B2B) shipments up to 22 EUR**.
- This TAX percentage (%) change is **applicable to shipments shipped from outside of European Union Member States***, into Turkey.

* **European Union Member States** are Austria, Belgium, Bulgaria, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden.

WHAT DOES THIS MEAN FOR YOU?

TAX Assessment BEFORE 1st May 2022

B2C Shipments into Turkey

Declared Value	From EU Member States	From Rest of world
0 - 1500 EUR	18% Tax applies	20% Tax applies
Above 1500 EUR	HS Code dependent	HS Code dependent

B2B Shipments into Turkey

Value	From EU Member States	From Rest of world
0 - 22 EUR	18% Tax applies	20% Tax applies
Above 22 EUR	HS Code dependent	HS Code dependent

TAX Assessment AFTER 1st May 2022

B2C Shipments into Turkey

Declared Value	From EU Member States	From Rest of world
0 - 150 EUR	18% Tax applies	30% Tax applies
Above 150 EUR	HS Code dependent	HS Code dependent

B2B Shipments into Turkey

Value	From EU Member States	From Rest of world
0 - 22 EUR	18% Tax applies	30% Tax applies
Above 22 EUR	HS Code dependent	HS Code dependent

IMPORTANT NOTE FOR B2C SHIPMENTS:

For shipments **above 150 EUR** declared value: a **formal confirmation from the Importer of Record is mandatory** to proceed with the customs clearance, and customs clearance **charges may apply**.



EXEMPTIONS:

- Books and other similar printed publications below 1500 Euros are exempt from Import VAT.**

HOW CAN YOU AVOID DELAYS?

SHIPPERS

(especially shipping goods from non-EU member state countries to Turkey)

- ✓ Provide **complete and accurate Commercial / Proforma Invoice** data electronically via DHL Express Electronic Shipping Solutions, such as: goods descriptions, itemized values, country of origin, etc.
- ✓ Provide the **Turkish private consumer's mobile phone number & e-mail address** when creating the shipment with DHL for Business-to-Consumer (B2C) shipments.
- ✓ **Inform your customer on potential clearance charges.** Delivery of the shipment is only possible upon receipt of payment.

RECEIVERS

(in Turkey)

- ✓ Receivers will **receive a notification from DHL** whereby they will need to either select DHL as the broker or provide an alternative broker for clearances above 150 EUR for Business-to-Consumer (B2C) shipments.
- ✓ It is important that the receiver **contacts DHL with their instruction as soon as possible.**
- ✓ Clearance is only possible when the **receiver authorizes DHL** to perform clearance or provides an alternative broker.



IMPORTANT: it is always essential that a detailed and accurate Commercial/Proforma Invoice is provided for all shipments, including (but not limited to): Goods Descriptions, Itemized Values, Harmonized System (HS) code, Country of Origin, Importer of Record information, Receiver's Identification (ID) Number, etc.

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