

**MINISTRY OF TRADE**  
**General Directorate of Customs**

Number: E-18723479-153.18-00074312551

Subject: Postal and Express Cargo Transportation - Customs

Operations

**29.04.2022**

**CIRCULAR**

**(2022/9)**

29.09.2009 dated 2009/15481 numbered Decision on the Implementation of Certain Articles of the Customs Law No. 4458, which was put into force by the Decision of the Council of Ministers (from now on referred to as the Decision) Under Article 126, goods arriving or departing by postal and express cargo transport shall be treated as follows.

**I. DECLARATION**

Declaration of goods covered by Article 126 of the Decree, simplified customs declaration and normal the detailed declaration is made in two ways, namely detailed declaration in the procedure.

**1. Simplified Customs Declaration (Import)**

**1.1.** Mail or express cargo, as referred to in subparagraph (a) of the first paragraph of Article 126 of the Decree, simplified customs declaration of entry into free circulation of the following goods arriving by transport declaration.

**a)** A book or similar printed publication for personal use, the value of which does not exceed EUR 1500.

**b)** Periods 1 month before or 3 months after the arrival of the passenger within the scope of Article 58 of the Decree in section (B) of list (B) of Annex 9 to the Decision, arriving by mail or express cargo transportation within personal goods.

**c)** Coming to a real person within the scope of Article 62 of the Decree, which does not have commercial quantity and nature, goods with a value not exceeding 150 Euro.

**ç)** Pharmaceutical goods with a value not exceeding 1500 Euro within the scope of Article 62 of the Decree,

**d)** To be brought by organizations holding VAT and/or SCT exemption certificates 69 of the Decree Articles 70, 70 and 71 of the Law on the Protection of Goods for Educational, Scientific and Cultural Purposes and Scientific Instruments and devices.

**e)** Sample goods and models of no significant value within the scope of Article 86 of the Decree.

**f)** Goods for examination, analysis or testing within the scope of Article 91 of the Decree.

**g)** Books or printed publications sent to or provided by public institutions and organizations, libraries, museums, organizations engaged in education or scientific research within the scope of subparagraph (ö) of the first paragraph of Article 100 of the Decree.

**h)** Diplomatic goods arriving on behalf of embassies, consulates or international organizations.

**1.2.** In the declaration of entry into free circulation of the goods listed in section 1.1, the limiting and restrictive provisions arising from other legislation shall not apply in accordance with Article 112 of the Decree.

**1.3.** The number of transport documents that can be attached to a simplified customs declaration is limited to a maximum of 2,000 (two thousand) for import transactions.

**1.4.** Operators may not charge additional fees under the names of customs brokerage, ordino, terminal and similar names in return for the services provided for the customs clearance of the above-mentioned goods, and warehousing fees for the first three days from the date of notification of the arrival of the shipment to the recipient.

## **2. Detailed Declaration (Import)**

**2.1.** The declaration of entry into free circulation of the goods coming to a natural person through mail or fast cargo transportation included in the subparagraph (b) of the first paragraph of Article 126 of the Decree, the value of which exceeds 150 Euros but does not exceed 1500 Euros, which does not have commercial quantity and nature, is made by detailed declaration in normal procedure.

**2.2.** In the declaration of the goods by the operator, the "BS20" code is selected from the Detailed Declaration module in the BİLGE System.

**2.3.** In the customs declaration to be registered with the "BS20" code in the BİLGE system, the operator the existing user code and password used by the operator in the simplified customs declaration program shall be used.

**2.4.** The operator is not required to register to the Obligated Tracking and Registration System (YKTS).

**2.5.** Article 112 of the Decision does not apply to the declaration of entry of goods into free circulation; Transactions are carried out by paying taxes and fulfilling other obligations by the general provisions of customs and foreign trade legislation.

## **3. Simplified Customs Declaration (Export)**

**3.1.** Mail or express cargo as referred to in subparagraph (c) of the first paragraph of Article 126 of the Decree of goods sent by transport, the gross amount of which does not exceed 300 kilograms and the value of which does not exceed 15.000 Euro declaration is made through a simplified customs declaration.

**3.2.** The number of transport documents that can be attached to a simplified customs declaration is limited to a maximum of 2,500 (two thousand five hundred) for export transactions.

**3.3.** Regarding the declaration of the customs tariff statistical position (GTIP) in the simplified customs declaration for exports;

**a)** For export goods subject to incentives, subsidies, monetary refunds, or identity determination, registration is allowed if 12s GTIP is entered in the goods code field. To fulfill their VAT refund requests to the tax offices, taxpayers must enter 12s GTIP in the goods code field for the relevant item.

**b)** Export goods that are not subject to incentives, subsidies or monetary refunds or determination of identity for "TSPA\_HAR" exemption code and in this case, the minimum tariff of 4 is entered in the goods code field. position must be entered. Simplified customs declarations with exemption code "TSPA\_HAR" They cannot be used in VAT refund requests.

**c)** In the export of sample goods and models, "NUM" in the simplified customs declaration exemption code is used. In this case, entering a minimum tariff position of 4 in the relevant goods code field is required.

#### **4. Exemption Codes**

The exemption codes in Annex-1 are used in the simplified customs declaration.

### **II. VALUATION AND TAXATION**

Cargo fee is not taken into account in determining whether the value of the goods arriving or sent by mail or fast cargo transportation is within the authorization limits. The value of the goods is determined according to the submitted invoice, sales receipt or document regarding the payment of the price of the goods. If such documents cannot be submitted or the value registered in the submitted document is found to be low, the value of the goods is determined by the customs directorate. Shipments that are subject to import or export on the same day, whose recipient and sender are the same, constitute a whole and the quantity and value of all of them are taken into consideration together.

### **III. SAMPLES**

**1.** Customs procedures for sample goods and models that do not have significant value and that can be used to place an order in terms of the goods they represent are carried out by the postal administration or express cargo companies, within the scope of indirect representation authority, by declaring them exempt from customs duties within the framework of the provisions of Article 86 of the Decision.

**2.** The term sample goods and models means any item or sample that represents a certain type of goods and whose presentation form and quantity cannot be used for any purpose other than ordering or receiving orders for goods of a certain type or quality.

3. In the textile and apparel and leather and leather products sectors, the goods received on behalf of the exporting company in order to produce the sample and model of the goods to be ordered are evaluated within the scope of the sample.

Regarding the intermediate products needed for the production of samples to be prepared for export, for example; fabric, buttons, zippers and similar accessories in textile samples; laces, outer and insole, shoe mold, leather and lining, zipper, shoe buckle and similar accessories in leather shoe samples; It is possible to use a reasonable amount of leather or fur, lining, zipper, metal buckle, button and snap in leather jacket samples, and leather, lining, lock, buckle and various metal accessories in leather bag samples.

4. During the application of the exemption, the customs administration may take measures to prevent the permanent use of goods that can be used on their own, by tearing, puncturing, marking clearly and permanently, or any other process, so as not to destroy their characteristics of being samples or models.

5. Samples must come in the name of the company and be related to the field of activity of the company.

6. In determining whether the goods are a sample or not, in cases where there is no indication on the invoice or packaging that it is a sample, if the inspection officer is satisfied that the goods are a sample, the transactions of the goods are concluded within the scope of the above-mentioned provisions.

#### **IV. SUBJECT TO PROHIBITIONS AND RESTRICTIONS**

1. Transactions regarding cash and checks arriving via mail and express cargo are carried out as follows.

Checks and cash arriving via mail or express cargo transportation cannot be subject to a simplified customs declaration by the postal administration or express cargo company and are not delivered to the recipient and are kept in the reservation room.

It is determined whether the cash arriving via mail or fast cargo transportation is of a nature that needs to be transferred through banks within the scope of the provisions of the Decision No. 32 on the Protection of the Value of the Turkish Currency and the Communiqué on the Decision No. 32 on the Protection of the Value of the Turkish Currency (2008-32/34). In this context, an explanation is requested from the recipient for the cash brought to the country and the "Cash Disclosure Report" in ANNEX-2 is prepared electronically. Afterwards, the cash is delivered to the recipient after a verbal declaration is made.

If the customs administration requests an explanation but no explanation is given or if it is understood that a false or misleading statement has been made, article 1.2 of Circular No. 2016/1 dated 18.05.2016 on "Cash Controls." Action is taken by article 4 of section no.

The check brought to the country by mail or express cargo transportation is delivered to the recipient after a verbal declaration is made.

**2.** Provided that the regulations of the "Guide for Supply and Use of Drugs from Abroad" published by the Turkish Medicines and Medical Devices Agency of the Ministry of Health are taken into account;

Medicines brought for use in personal treatment via mail or fast cargo transportation are allowed to enter, subject to the presentation of documents (report from a health institution, doctor's report or prescription) to the customs administration. However, if the customs officer is certain that the goods are related to the treatment of the recipient's illness, as a result of the person's written declaration and the investigation to be carried out, the goods may be allowed to enter without requiring any documents.

A report, doctor's report or prescription issued by health institutions abroad can be accepted as valid documents.

If the medicine for use by the patient for whom a report or prescription has been issued comes on behalf of the patient's relative, entry into the country is allowed based on a written statement from both persons.

**3.** "Supplementary foods" defined in subparagraph no. 65 of the first paragraph of Article 3 of the Veterinary Services, Plant Health, Food and Feed Law No. 5996 and Law No. 25308 dated 06.12.2003. It is not possible to import "sports foods" defined in Article 4 of the Turkish Food Codex Sports Food Communiqué No. 2003/42, which came into force after being published in the Official Gazette No. 62, within the scope of Article 62 of the Decision.

However, people who use products within this scope with the advice of a doctor are allowed to bring the products in question by mail or express cargo if they submit a report regarding their illness from the health institution or a prescription recommended by the doctor and national athletes offer their "National Athlete Certificate" to the relevant customs administration is given. It is sufficient that the reports or prescriptions have been issued within the last year as of the date the goods were delivered to the person concerned, and there is no need to seek a new report and prescription for each shipment.

A doctor's report or prescription issued by health institutions abroad can be accepted as valid documents.

If the food supplement or sports food for use by the person on whose behalf a report or prescription is issued comes on behalf of the person's relative, entry into the country is allowed based on a written statement from both individuals.

**4.** It is impossible to import cosmetic products, determined by the second article of the Cosmetics Law No. 5324, within the scope of the first paragraph of Article 62 of the Decision.

**5.** The goods mentioned in Articles 3 and 4, which cannot be imported with exemption, may be processed within the framework of general provisions, regardless of their value and quantity, by applying the relevant provisions of the current customs and foreign trade legislation.

**6.** Although it is not within the scope of Law No. 2313 on the Control of Narcotic Drugs, it is not possible to import and export substances with narcotic and stimulant effects through postal or fast cargo transportation.

**7.** Procedures regarding the entry of animal products into the country via postal or fast cargo transportation are carried out by Article 5 of the Communiqué on the Rules for the Entry of Personal Shipments of Animal Products into the Country published in the Official Gazette dated 01.02.2012 and numbered 28191.

**8.** Within the framework of Article 14 of the Plant Quarantine Regulation published in the Official Gazette dated 03.12.2011 and numbered 28131, plants or plant products arriving via mail or fast cargo transportation are checked by the provisions of the said Regulation and allowed to enter the country.

**9.** Food products outside the scope of Articles 7 and 8 are allowed to enter the country via mail or fast cargo transportation in quantities suitable for personal use. Special food items to be consumed by tourists, which the operator will declare with a simplified customs declaration, must be documented by the relevant tourism organization, and it must be committed that they will consume them.

**10.** Alcohol and alcoholic products and tobacco and tobacco products, those consumed by heating or burning, and all kinds of products, including electronic cigarettes and electronic hookahs, used in a manner that imitates tobacco products, whether or not they contain nicotine, and electronic device parts, spare parts and parts used in the consumption of these products. It is not possible to import solutions via mail or fast cargo transportation within the scope of Articles 62 and 86 of the Decision.

**11.** It is not possible to bring a mobile phone by mail or express cargo transportation, without exemption or by paying taxes. However, the mobile phones of the passengers going abroad, whose IMEI number is already registered in Turkey, should remain abroad and these phones should be sent by post or express cargo within the 3-month period specified in the second paragraph of Article 58 of the Decision. In case of return by transportation, it is possible to deliver the phones in question with exemption if the IMEI numbers of the phones in question are confirmed as a result of the inquiry made at "<http://www.mcks.gov.tr>". In this case, the declaration is made using the exemption code "YLC0" in the simplified customs declaration.

**12.** Except for the persons listed in Article 40 of the Regulation on Firearms, Knives and Other Tools published in the Official Gazette dated 01.06.1991 and numbered 20888, it is not possible to put into free circulation the guns and rifles that do not have a registration or license within the country, so the goods in question can be sent via post or express delivery. It is also prohibited to bring it via cargo transportation. However, excluding guns and rifles, the goods within the scope of the Communiqué No. 2020/11 on the Import of Certain Explosives, Firearms, Knives and Similar Tools, published in the Official Gazette No. 30995, dated 31.12.2019, may be released via mail or fast cargo transportation. If it is desired to be put into circulation, a letter of conformity in terms of general security and public order must be

submitted from the General Directorate of Security, without making any exceptions regarding its value, amount or weight.

**13.** If the goods that are restricted to arrive via postal or fast cargo transportation arrive in a parcel together with other goods that are not subject to restrictions and the owner requests that they be abandoned at customs or returned to their origin, the goods that are not subject to restrictions will be processed within the framework of general provisions.

**14.** The passenger-accompanied souvenirs exemption of 430 Euros, regulated in Article 61 of the Decision, is not applied to goods brought by post or fast cargo transportation.

## **V. SANCTION**

**1.** If it is determined that intellectual and industrial property rights have been violated during the customs control of the goods arriving or sent via postal or fast cargo transportation, the customs procedures regarding the goods must be stopped and proceedings must be initiated in accordance with Article 57 of the Customs Law.

**2.** Since it is necessary to take action within the framework of the first paragraph of Article 241 of the Customs Law for each shipment subject to irregularity in accordance with the fourth paragraph of Article 128 of the Decision, in the declarations made within the scope of the simplified customs declaration, the first paragraph of Article 241 of the Customs Law will be applied in determining that the operators have acted contrary to the provisions of the Fifth Part of the Decision. The relevant sanction within the scope of the simplified customs declaration is evaluated separately on the basis of each transport document.

## **VI. OTHER PROVISIONS**

**1.** Circular No. 2020/25 dated 19.10.2020 has been repealed. I request information and action as required.

### **ATTACHMENTS:**

1- Exemption Codes

2- Cash Disclosure Report

### **DISTRIBUTION:**

- To all Customs and Foreign Trade Regional Directorates

### **Attachment 1**

**NUM:** Sample goods and models that do not have significant value within the scope of Article 86 of the Decision and that can be used to place orders in terms of the goods they represent.

**DOK:** Document HK18 Goods coming from European Union countries within the scope of Article 62/1/a of the Decision, whose value does not exceed 150 Euros and whose weight does not exceed 30 kilograms.

**HK30:** Goods coming from other countries within the scope of Article 62/1/a of the Decision, whose value does not exceed 150 Euros and whose weight does not exceed 30 kilograms.

**ILAC:** 18 Medicines coming from European Union countries within the scope of Article 62/1/a of the Decision, whose value does not exceed 1500 Euros and whose weight does not exceed 30 kilograms.

**ILAC30:** Drugs coming from other countries within the scope of Article 62/1/a of the decision, whose value does not exceed 1500 Euros and whose weight does not exceed 30 kilograms.

**KTP:** Book or similar printed publication for personal use, the value of which does not exceed 150 Euros, within the scope of Article 45 of the Decision.

**KTP0:** Book or similar printed publication for personal use, within the scope of Article 62 of the Decision, whose value does not exceed 1500 Euros.

**YLC0:** Goods specified in section (B) of the list in Annex 9 of the decision and arriving one month before or three months after the passenger's arrival.

**GK10C:** Books or printed publications within the scope of Article 100/1/ö of the Decision sent to or provided by public institutions and organizations, libraries, museums, organizations engaged in education or scientific research.

**GK7A:** Goods and scientific instruments and devices for educational, scientific and cultural purposes within the scope of articles 69, 70 and 71 of the decision.

**TEST:** Goods brought for examination, analysis or testing within the scope of Article 91 of the Decision, and biological materials sent to our country from abroad for medical examination.

**DIPL:** Diplomatic goods coming on behalf of embassies, consulates or international organizations within the scope of Article 126/1/a of the decision.

**TSPA\_HAR:** Export goods within the scope of Article 126/1/c of the decision, whose value does not exceed 15,000 Euros and whose weight does not exceed 300 kilograms, are not subject to incentives, subsidies, monetary refunds or identity determination.

**GGE:** Goods that were exported and returned within the scope of Article 126/1/c of the decision.

**MI:** Goods arriving in Turkey but needing to be returned to the country of origin.