

Taxes

In addition to customs duties, the following charges apply:

- Wharf dues: 5 per cent of sum of c.i.f. invoice values, customs duty, municipal tax and stamp tax on customs declarations;
- Stamp duty: 5 per cent of c.i.f. value of the goods;
- Miscellaneous: total charge will vary but approximately 2 per cent of c.i.f. value (including warehousing); and
- Value added tax: varies between 12 and 15 per cent.

Import Procedure

The Undersecretariat of the Prime Ministry for the Department of Treasury and Foreign Trade (TFT) is authorized to make all the necessary arrangements and changes regarding imports and to control the conformity of imported goods with locally acceptable standards, as well to control the alignment of the prices of the imported goods with world prices. The importation of some goods is subject to licensing. Special regulations apply for books, printed matter, exposed films, arms and ammunition. Goods fall into three categories:

- goods for which import is prohibited;
- goods for which import is subject to licensing; and
- goods for which the import is liberated (free) (includes all goods that can be imported by paying a surcharge).

Copies of current lists of the first two categories are available from TFT. Exporters planning to do business in Turkey should make it a priority to study these two categories.

Pharmaceutical raw material imports are subject to pre-import price controls by the Import Goods Registration and Price Control Department of the Turkish Ministry of Health. All other import prices must be registered with the Department after importation and may be subject to verification.

Applications to TFT for import licences must specify:

- that the importer has an importer's certificate;
- that the prices are comparable with world market prices or with applicable prices in the country of origin (to prevent over- or under-invoicing);