



**T.C. TİCARET BAKANLIĞI**

***TARIFFS***

***FREQUENTLY MADE MISTAKES***

## Requests for determining GTIP (tariff) codes to be made to General Directorate of Customs



Tariff code of goods is determined by authorized regional offices in accordance with the provisions of **Customs Communiqué (Tariff – Classification Decisions) (No:14)** published in the **03.06.2016 dated and 29731 numbered OJ** and **Customs Communiqué (Tariff – Classification Decisions) (No:11)** published in the **07.11.2008 dated and 27047 numbered OJ**. Therefore, relevant requests must be made to these units directly.



## Requests for creating new GTIP codes only for statistical purposes in Turkish Customs Tariff Nomenclature

Pursuant to the systematic of Turkish Customs Tariff Nomenclature, individual **GTIP code** aiming statistical pursue of goods is not created. In case of existence of reasons compatible with the purposes of the nomenclature, **such as application of a specific foreign trade measure, the requests submitted to our Ministry by November every year are assessed.** For this, all differentiation criteria about the goods (dependant information such as composition, packing, place of use, etc.) must be submitted.

## Not to comply with the appeal process regulated in the Article 242 of Customs Code



In accordance with Article 242 of the Customs Code, within 15 days from the notification, the debtors may appeal against the customs duties, fines and administrative decisions under a petition addressed to a superior authority (for example for the decisions taken by local customs, appeals must be done to Regional Directorate) or to the same authority if such a superior authority does not exist..



## Wrong or Incomplete Stating of The Commercial Definition of the Goods by Declarants

In addition to the description of the goods in the tariff nomenclature, **the detailed technical characteristics of the goods subject to the declaration are important for the correct application of foreign trade measures to be applied to the goods.**

## Wrong or Incomplete Depositing of Analysis Fees Taken in Customs Laboratories



In accordance with the **sixth sub-article of Article 66 of the Customs Code**, an **analysis fee shall be taken according to the tariff given in Annex-24** on the basis of the declared tariff statistics position per sample for the tests to be carried out in the customs laboratories. In case that the declaration consists of more than one item and more than one item is subject to analysis, the total charge shall not exceed the fee to be taken from the second analysis as specified **in Article 588 of the Customs Regulation**. At the request of the declarant, **an analysis fee shall be taken for the determination of the tariff code (GTIP code) in the amount specified in Article 588**.



**Not to specify that there had been a precedent analysis report about the goods subject to analysis, before the goods are sent to customs laboratories; not to write the precedent analysis report to section 44 of customs declaration**

In case of not to specify that there had been a precedent analysis report, it **will not be possible** to benefit from the facilities provided by the legislation.

**Not or late conveyance of documents such as MSDS, product content information, etc. which are needed for analysis of samples sent to laboratories to the relevant customs offices by the declarant**



If more information about the goods is presented to the customs administration, the time for decision making will **decrease and the correct determination will be possible**.



**Requests about returning of the samples before closure of the customs declaration on LARA/BILGE systems or without waiting expiration of legal storage time**

It is important **that samples are kept by customs offices due to the possible appeal and re-examination processes**.

In the written requests by the declarant, mixing up the provisions of Article 588/1(ç) of Customs Regulation related to 'objection for reasons caused by the sample (repetition of first analysis)' and Article 588/1(c) of Customs Regulation related to 'the second analysis'



**Article 588/1(ç)** is only about re-analysing of a new sample of the same goods by the same chemist upon the request of the declarant; and **analysis fee is the same as the first analysis**. In this case the right to request a second analysis is reserved. On the other hand, **it is not possible to appeal under 588/1(ç) after the second analysis application has been submitted**.

**Requesting that the analyses to be carried out in the customs laboratories are made in private laboratories without respecting to the order specified in the legislation**

In accordance with the provisions of **Article 201 of the Customs Regulation**, it is essential that the analyses are made in the customs laboratories. In case that the analysis cannot be made in the customs laboratory where it is sent, this analysis may be carried out in accredited laboratories approved by the customs directorates, **provided that the fees are afforded by the declarants**.

## CONTACT

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