





## **Determination of tariff Classification of Goods**


The determination of the tariff code of your goods is the first step in determining the customs duties and the various foreign trade measures to be applied to the goods. For this reason, please get information about the tariff code of your goods before arriving at customs. Since the determination of the tariff position is a process requiring technical/special knowledge, it would be beneficial to get support from a customs consultant for those who have not previously done import/export. The following are the various legislative elements used in the classification of goods.

### **Classification Legislation**


- ▶ **Turkish Customs Tariff Nomenclature** (29.12.2018 dated and 30640 numbered (Repetitive) OJ)  
Main text of classification legislation, including customs tariff statistical positions (GTIP) which are determiners of customs duties and foreign trade measures to be applied to goods as well as description of goods.
- ▶ **HS Explanatory Notes** (15.02.2017 dated and 29980 numbered OJ)  
Text with explanations and sample goods, giving detailed information on the scope of the sections/chapters /positions in the tariff nomenclature.
- ▶ **Alphabetic Index of the Harmonized System** (13.08.2002 dated and 24845 numbered OJ)R.G.)  
Text listing the goods which are named in tariff nomenclature and explanatory notes in the alphabetical order like a dictionary and showing their tariff codes.
- ▶ **Harmonized System Classification Decisions** (published as various customs communiqués)  
Communiqués on the classification decisions for certain goods taken by the Harmonized System Committee which forms/publishes the Harmonized System Nomenclature applied throughout the world and which constitutes the basis of the tariff nomenclature.
- ▶ **Harmonized System Classification Opinions** (11.01.2018 dated and 30298 numbered OJ)  
Text on the classification decisions for certain goods taken by the Harmonized System Committee which forms/publishes the Harmonized System Nomenclature applied throughout the world and which constitutes the basis of the tariff nomenclature.
- ▶ **Classification Decisions of European Union** (published as various customs communiqués)  
Communiqués on the classification decisions taken by the EU Commission on the basis of goods, which we have to comply with because of the common customs tariff applied within the framework of the customs union with the EU.


## Various Examples of Classification

 **Coke:** 2202.10 (in Chapter 22 including beverages, in heading 22.02)


 **Cigarettes:** 2402.20 (in Chapter 24 including tobacco and tobacco substitutes, in heading 24.02)


 **Vaccines:** 30.02 (in Chapter 30 including pharmaceutical products)


 **Shampoos:** 3305.10 (in Chapter 33 including perfumery, cosmetic and toilet preparations, in heading 33.05)


 **Plastic bottles:** 3923.30 (in Chapter 39 including plastics and articles thereof, in heading 39.23)

 **Wooden trays** 44.19 (in Chapter 44 including woods and articles of wood, in heading 44.19)


 **Woven ties:** 62.15 (in Chapter 62 including articles of apparel and clothing accessories, not knitted or crocheted, in heading 62.15)

 **Spectacle glasses:** 70.15 (not optically worked) (in Chapter 70 including glass and glassware, in heading 70.09)

 **Tablet PC:** 8471.30 (in Chapter 84 including machinery and mechanical appliances, in heading 84.71)

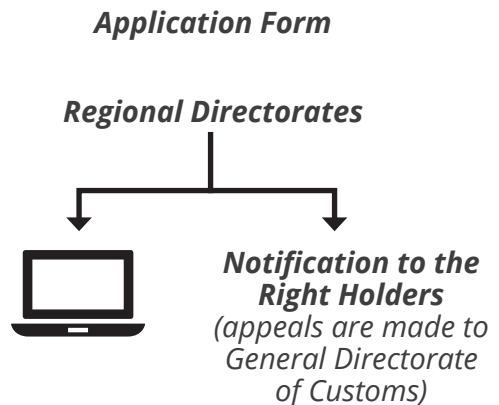
 **Mobile phones:** 8517.12 (in chapter 85 including electrical machinery and equipment, in heading 85.17)

 **Suitcases:** 4202.11 (in Chapter 42 including travel goods and bags, in heading 42.02)

 **Toothbrushes:** 9603.21 (in Chapter 96 including miscellaneous manufactured articles, in heading 96.03)

## Binding Tariff Information

- ▶ is a trade facilitation measure to provide legal certainty,
- ▶ issued by 6 Regional Directorate of Customs,
- ▶ is binding in Turkey,
- ▶ is regulated in Customs Communiqué (Tariff-BTI) No:14 concerning application procedure for BTI,
- ▶ is valid for 6 years,
- ▶ is accessible on internet & customs intranet.



► **Combined Nomenclature Explanatory Notes**

(22.03.2016 dated and 29661 numbered OJ)

Text including the description and sample items of the Combined Nomenclature, which is EU's tariff nomenclature and which we have to comply with because of the common customs tariff applied in the framework of the customs union with the EU.

► **National Explanatory Notes** (11.02.2017 dated and 29976 numbered OJ)

Text including detailed information related to goods classified in certain GTIP codes in accordance with the national needs.

► **Other Communiqués on Classification**

(published as various customs communiqués)

**Structure of Tariff Nomenclature**



Generally,

► **Goods under Chapters 1 to 83 are classified according to product they are manufactured in,**

► **Goods under Chapters 84 to 96 are classified according to their functions.**

**Tariff Nomenclature;**

► Is published by Ministry of Trade as Decree every year.

► Enters into force as of 1<sup>st</sup> of January.

► Consists of four columns indicating tariff codes, description of goods, supplementary units and conventional rate of duties.

|           |           |           |           |           |           |                            |
|-----------|-----------|-----------|-----------|-----------|-----------|----------------------------|
| <b>93</b> | <b>05</b> | <b>99</b> | <b>00</b> | <b>90</b> | <b>11</b> |                            |
| 93        | 05        |           |           |           |           | <i>HS Heading</i>          |
| 93        | 05        | 99        |           |           |           | <i>HS Subheading</i>       |
| 93        | 05        | 99        | 00        |           |           | <i>CN Subheading</i>       |
| 93        | 05        | 99        | 00        | 90        |           | <i>National Subheading</i> |
| 93        | 05        | 99        | 00        | 90        | 11        | <i>Statistical Code</i>    |

**For example;** Footwear with outer sole of rubber, upper of leather, covering the ankle, with insoles of a length of less than 24 cm.

**Section:** 12

**Chapter:** 64

**HS Heading:** 64.03

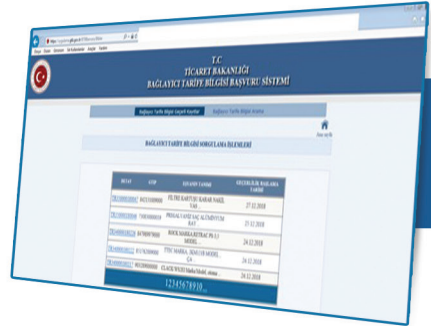
**HS Sub-heading:** 6403.91

**CN Sub-heading:** 6403.91.91



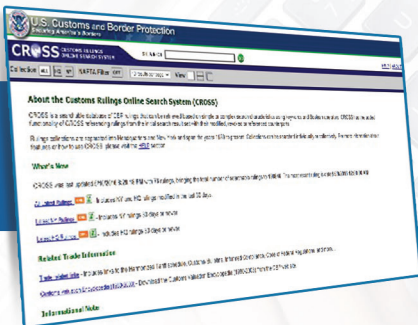
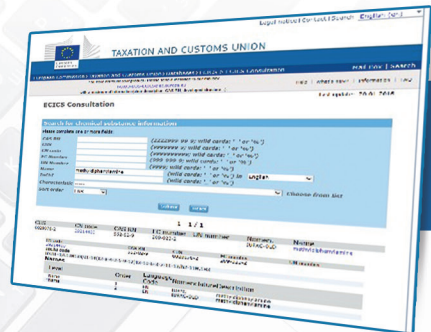
## How to reach to the BTIs?

- ▶ The interface about the issued BTIs can be reached on the website of the Ministry of Trade ([www.ticaret.gov.tr](http://www.ticaret.gov.tr)) by writing "BTI" to the search box without requiring a password.
- ▶ In this page, it is possible to make an inquiry by entering GTIP code or article description.



### Other Online Sources that may Be Useful for Classifying the Goods

- ▶ European Union BTI Database [EBTI] (European Binding Tariff Information)
- ▶ European Customs Inventory of Chemical Substances (ECICS)
- ▶ Database on Classification Opinions of United States of America [CROSS (Customs Rulings Online Search System)]





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