

DHL EXPRESS

# TÜRKİYE REGULATORY CHANGES

## OVERVIEW

Last Update: July 20<sup>th</sup>, 2023

### TÜRKİYE REGULATORY CHANGES OVERVIEW

As of July 10<sup>th</sup> 2023, the Turkish Ministry of Finance have implemented changes to the VAT (Value Added Tax) percentage (%) applied on all goods.



- The reduced VAT percentage (%) rate for Business-to-Consumer (B2C) shipments above 150 EUR and Business-to-Business (B2B) shipments above 22 EUR has increased from 8% to 10%.
- The general VAT percentage (%) rate for Business-to-Consumer (B2C) shipments above 150 EUR and Business-to-Business (B2B) shipments above 22 EUR has increased from 18% to 20%.
- The VAT percentage (%) of cleaning products (except toothbrushes, toothpastes and dental floss) is increased from 8% to 20%.
- There are no changes made on the reduced VAT percentage (%) of 1%.

### OVERVIEW OF CHANGES:

#### VAT Assessment BEFORE 10th July 2023

##### B2C Shipments into Türkiye

Value per shipment	From EU Member States	From Rest of world
0 - 150 EUR	18% VAT applies	30% VAT applies
Above 150 EUR	HS Code dependent:	HS Code dependent:
- Reduced VAT Rate	8% VAT applies	8% VAT applies
- General VAT Rate	18% VAT applies	18% VAT applies

##### B2B Shipments into Türkiye

Value per shipment	From EU Member States	From Rest of world
0 - 22 EUR	18% VAT applies	30% VAT applies
Above 22 EUR	HS Code dependent:	HS Code dependent:
- Reduced VAT Rate	8% VAT applies	8% VAT applies
- General VAT Rate	18% VAT applies	18% VAT applies

#### VAT Assessment AFTER 10th July 2023

##### B2C Shipments into Türkiye

Value per shipment	From EU Member States	From Rest of world
0 - 150 EUR	18% VAT applies	30% VAT applies
Above 150 EUR	HS Code dependent:	HS Code dependent:
- Reduced VAT Rate	10% VAT applies	10% VAT applies
- General VAT Rate	20% VAT applies	20% VAT applies

##### B2B Shipments into Türkiye

Value per shipment	From EU Member States	From Rest of world
0 - 22 EUR	18% VAT applies	30% VAT applies
Above 22 EUR	HS Code dependent:	HS Code dependent:
- Reduced VAT Rate	10% VAT applies	10% VAT applies
- General VAT Rate	20% VAT applies	20% VAT applies

#### IMPORTANT NOTE FOR B2C SHIPMENTS:

For shipments with a value above 150 and up to 1500 EUR: a formal confirmation from the Importer of Record is mandatory to proceed with the customs clearance, and customs clearance charges may apply.

### HOW CAN CUSTOMERS AVOID DELAYS?

#### SHIPPERS

(shipping goods from outside of Türkiye)

- ✓ 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 Türkiye)

- ✓ 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 and up to 1500 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.

#### FOR ADDITIONAL INFORMATION PLEASE CLICK ON THE BELOW LINK:

[KDV Oranları Listesi | Gelir İdaresi Başkanlığı \(gib.gov.tr\)](#)

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