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Customs clearance step by step

How a declaration moves from registration to release in Türkiye, risk analysis and control channels, when and how an error can be corrected, which error costs what, objection and settlement, and what happens to uncleared goods

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Online interactive version: **https://ozgurkonakci.com/en/guide/customs-clearance-step-by-step/**

SHORT ANSWER

In Türkiye the declaration is registered in BİLGE, and risk analysis routes it to the red channel (document check and examination), yellow (document check), blue (exports by approved persons, checked afterwards) or green (no document check or examination; authorised economic operators). If you report an error before customs finds it, the penalty falls to one tenth; after release you can request an amendment within three years of registration. Tariff and quantity errors with a duty gap above 5% cost three times the duty difference; the 2026 irregularity fine is TRY 1,494. A penalty decision can be challenged by objection or settlement within 15 days. Imported goods with no procedure assigned within 45 days (sea) or 20 days (other routes) of the summary declaration become subject to disposal.

A short note first

This page is for information only and is not legal advice. Turkish customs legislation changes often and the amounts are updated every year. For a real declaration, penalty or disposal case, work with your customs broker and check the current text in the Ministry's announcements. Article numbers refer to the versions of Customs Law No. 4458 and the Customs Regulation that we could access in November 2026.

What is customs clearance, and who does it?

Customs clearance is the set of steps needed to place goods under a customs procedure: lodging the declaration, the checks, paying the duties or securing them with a guarantee, and releasing the goods. On import the end result is release for free circulation; on export it is the goods physically leaving the customs territory of Türkiye. Which procedure to choose, such as free circulation, customs warehousing, inward processing or temporary admission, is covered under Customs procedures. This page looks at how the process runs once the procedure has been chosen.

Three parties are involved:

- **The declarant (yükümlü).** The person who lodges the declaration, or on whose behalf it is lodged: usually the buyer on import and the shipper on export. This person is primarily liable for duties and penalties.
- **The representative.** Article 5 of the Customs Law allows anyone to appoint a representative for customs matters and defines two kinds of representation. A **direct representative** acts in the name and on behalf of another person; an **indirect representative** acts in their own name but on behalf of another person. In practice a customs broker lodges the declaration in the declarant's name. Postal and express operators, by contrast, lodge the simplified declaration in their own name as indirect representatives; see Who files the declaration?
- **The customs office.** It registers the declaration, sets the type of control and, where required, checks the documents or examines the goods.

Using a customs broker is not compulsory. According to the Ministry of Trade's FAQ page (February 2026), you can handle the formalities yourself or authorise a broker with a power of attorney issued by a notary. Brokers hold a licence issued by the Ministry, and their fees may not fall below the minimum fee schedule published each year. Some verifications are carried out by an **authorised customs broker (YGM)**: since 2008 the Ministry has delegated certain checks in economic procedures, end-use and simplified procedures to these brokers. How a customs broker differs from a forwarder and a ship agent is explained in Parties in trade and logistics.

Before you start: registration, permits and the summary declaration

The declaration rests on a few steps taken before the goods move. If one of them is missing, the declaration either cannot be registered or stalls after registration.

1. **Registration and system access.** Declarations are processed in the BİLGE system. For trader registration, BİLGE user accounts, the Single Window and TAREKS, see Trade portals in Türkiye; we do not repeat them here.
2. **Permits and conformity documents.** Some products need prior authorisation, a conformity check or a control certificate on import or export. Declaring without the document, or as if it existed, leads to heavy penalties (see the penalty table below). Article 76 of the Customs Regulation stops the temporary storage clock while a conformity certificate, control certificate, import licence or laboratory report is awaited, and gives back the remaining time once it arrives. So keep a record of your application.

3. **Summary declaration.** The carrier bringing the goods in, or someone acting for it, lodges an electronic summary declaration with the customs office of entry. According to the Ministry's FAQ page, the deadlines depend on the mode: for deep-sea container traffic at least 24 hours before loading at the port of departure, and from nearby ports at least 2 hours before arrival at the first Turkish port; by air, no later than departure for flights under 4 hours and at least 4 hours before landing for longer flights. The summary declaration is the basis for the customs declaration that follows, so the description and number of packages must match the bill of lading or air waybill.
4. **Pre-arrival clearance.** For goods on the Ministry's list, the declaration can be lodged before the goods arrive, once the summary declaration has been registered. It started on 23 April 2019 for sea containers and on 15 May 2021 for air cargo. If the declaration is routed to the red channel it drops out of the pre-arrival scheme and is processed in the normal way; goods requiring laboratory analysis are excluded.

The declaration: from registration to release

Customs formalities begin once the declaration is registered in BİLGE. A typical flow looks like this:

Step	Import	Export
1. Preparing the declaration	Invoice, packing list, transport document, origin and movement certificates, permits	Invoice, packing list, any permits and conformity documents; incentive documents where relevant
2. Registration	Registered in BİLGE and linked to the summary declaration	Registered at the customs office where the goods are, or the competent office
3. Risk analysis	The system sets the type of control: red, yellow, blue or green channel (next section)	
4. Control	Document check, physical examination or straight through, depending on the channel	
5. Duties	Duties are paid or guaranteed (calculation: Import duty calculation)	As a rule no duties; export-related entitlements are tied to the declaration
6. Release or exit	Goods are released into free circulation	The declaration reaches "may exit" status; customs supervision ends when the goods physically leave Türkiye

Two time limits matter on export. According to the Ministry's FAQ page, goods for export may stay in temporary storage for one month, and the head of the customs office may extend this by up to three months. If the goods are still there when the time runs out, the owner is told to remove them within 30 days of notification; if they are not removed, they are treated as abandoned to customs, disposed of, and any declaration is cancelled. If only part of the declared goods can go, the quantity actually exported is entered on the declaration and a new declaration is lodged for the rest.

Postal and express shipments follow a different route: the operator lodges the declaration, and parcels are sorted after X-ray and barcode checks. See E-export and micro-export.

Risk analysis, control channels and examination

Once a declaration is registered, BİLGE runs a risk analysis and assigns it to a type of control, known in the trade as a "channel" (hat). The system, not the officer, decides which check applies; the officer then carries out that check. The regulation on the facilitation of customs formalities defines the type of control as the red, yellow, blue or green channel, showing whether the goods are subject to examination and/or a document check.

Channel	What happens	Who, and when
Red	Document check and physical examination. In postal and express traffic, a red-channel parcel is taken into temporary storage and examined.	Can come up for any declarant. In pre-arrival clearance the declaration drops out of the scheme.
Yellow	Only the declaration and its attachments are checked; the goods are not examined. The officer may move to an examination if needed.	Can come up for any declarant.
Blue	No document check or examination before the goods leave; the declaration is checked afterwards.	Export declarations of holders of approved person status. The criteria for that status were revised in January 2025.
Green	No document check and no examination; the goods are released or leave directly.	Authorised economic operators (YYS/AEO) benefit without applying; risk analysis may also route other declarants to green.

A green or yellow channel does not mean "no control". Customs can change the type of control later and can re-examine the declaration after release (see post-clearance control below). The conditions and other benefits of AEO status are covered in Authorised Economic Operator (AEO).

What does the examination look at? The examining officer checks whether the goods match the declaration: nature, tariff heading, quantity, weight, number of packages, origin and anything that affects value. Any difference is assessed under the articles in the penalty table. A few practical points:

- **Laboratory analysis.** Where the nature of the goods has to be established in a laboratory, a sample is taken. Under Article 130 of the Customs Regulation, if you ask for release before the result, the difference between the duty rate of the declared heading and the highest rate in that chapter is secured by a guarantee, and the goods are released to you as custodian. This route is not available for goods subject to trade policy measures. Since 2025 laboratory fees have been set each year by the Directorate General of Customs.
- **Bulk and weight differences.** Small weight differences, such as weighbridge variances or lashing material, can lead to penalties in practice; in 2024 the customs brokers' associations asked the Ministry for a uniform approach. Since the January 2025 amendment, weight differences on goods in a customs warehouse whose original packaging is intact and whose piece count is correct are outside the Article 236 penalty.
- **Be there for the examination.** In our experience the most common cause of a long examination is that the container opening slot, the handling crew and the broker are not lined up at the same time. Terminal storage and demurrage clocks keep running meanwhile; see Demurrage, detention and storage.

When something is wrong: amendment, cancellation and post-clearance control

When you spot an error decides what happens next. Articles 121–129 of the Customs Regulation separate the stages:

Stage	What can be done	Legal basis
Before release, before a red channel is assigned and before customs finds the error	Amendment at the declarant's request	Customs Regulation Art. 121
After a red channel is assigned, but before the error is found	The request counts as a request to benefit from Law Art. 234/3; a reduced penalty applies	Regulation Art. 121, Law Art. 234/3
After the error is found during examination or checks	The amendment request is refused; the difference leads to an additional assessment and a penalty	Regulation Art. 121
After release	Amendment at the declarant's request within three years of registration; penalty provisions still apply	Law Art. 73, Regulation Art. 121
Wrong procedure or wrong goods declared (after release)	Cancellation if the conditions are met; apply within three months of registration	Regulation Arts. 124–125
Export declaration lodged but the goods did not leave	Cancellation once it is shown that the goods did not leave and any benefits are repaid	Regulation Art. 127

One important change: on 9 January 2024 the words "no penalty shall be applied" were deleted from Article 121 of the Regulation, which covers amendments before release. So do not assume an amendment is penalty-free; where it creates a duty difference, assess the penalty risk with your broker. For postal and express exports, the declaration is lodged up to the aircraft's departure and can be amended within 24 hours after departure.

Post-clearance control. Customs can examine the declaration, commercial documents and records after the goods have been released. Blue-channel export declarations are checked this way as a matter of course; under the communiqué on approved person status, these checks follow the regulation on post-clearance control and the control of risky transactions. If duty turns out to have been underpaid, an **additional assessment** (ek tahakkuk) is issued and a penalty decision may follow. Unpaid additional assessments and penalties show up in the debt enquiry on e-Devlet.

If you overpaid. It works the other way too: applications for repayment or remission of duties paid in excess or without grounds go through the customs repayment and remission application system on e-Devlet. If a repayment decision is not paid within three months of notification, interest is also paid on request (Law Art. 216, as amended in 2019). For imported goods that turn out faulty and are sent back, see Cross-border returns and customs.

Penalties: which error costs what?

The administrative fines of the Customs Law are set out in Articles 231–245. The most common ones are below. The rates come on top of the duty: the missing duty is collected first and the penalty is added to it.

Situation	Penalty	Article
Difference in tariff elements or taxable measures such as number or weight, where the gap between the duty on the declaration and the correct duty exceeds 5%	Three times the duty difference	234/1-a
Customs value under-declared	A penalty proportional to the duty difference; the rate should be checked against the text of the article (in practice it is described as three times)	234/1-b
Quantity difference of up to 5% by sales unit, or value shortfall caused by a clerical calculation error	Half the duty difference	234/1-c
The same differences under inward processing, processing under customs control or temporary admission with full relief	Half the duty difference	234/2
The declarant reported the difference before customs found it	10% of the penalties above	234/3
Goods needing an import permit or document declared without it	Twice the customs-cleared value, on top of duties	235/1-c
Goods whose import is banned by a general regulatory act	Four times the customs-cleared value, on top of duties	235/1-a
Export: difference of more than 10% in type, kind, quantity or value (smuggling cases excluded)	Twice the irregularity fine	241/3-j
Goods taken out without permission or without customs formalities	One tenth of the FOB value	239
Other breaches of the Law with no specific penalty	Irregularity fine: TRY 1,494 for 2026	241/1

The amount of the irregularity fine is uprated each year by the revaluation rate. For 2026 it was set at TRY 1,494 by the General Customs Communiqué (Customs Procedures) Serial No. 217 of 17 December 2025, in force from 1 January 2026. The Ministry's FAQ page may still show the previous year's figure; rely on the communiqué.

What changed in 2025–2026?

- **Constitutional Court ruling (2026).** In its decision of 26 March 2026 (E.2025/269, K.2026/72), the Constitutional Court annulled the words "provisions introduced by secondary regulations" in the first paragraph of Article 241; the decision was published in the Official Gazette on 2 June 2026. The reasoning was that defining punishable acts through regulations, communiqués and circulars breaches the principle that offences and penalties must be set by law. As a result, an irregularity fine based only on an obligation found in secondary legislation is now open to challenge. Discuss the effect on pending and contested cases with your broker; recovering fines already paid is a separate matter.
- **Customs Regulation amendment (15 January 2025).** The export criteria for approved person status, the permit conditions for temporary storage facilities and customs warehouses, and the sanctions for authorised customs brokers were revised. Where a change of tariff heading on a declaration without a certificate of origin creates an additional liability that is found after clearance, the declarant is now given six months.

- **Work on a new law.** A comment table prepared by customs brokers' associations in early 2025 shows that a draft new Customs Law was shared with the trade. If it is enacted, the article numbers on this page will change; we have written the page under Law No. 4458 as currently in force.

When a penalty decision arrives: objection and settlement

When an additional assessment or penalty decision is notified, there are two routes. You cannot use both at once; the Customs Settlement Regulation says so expressly.

- **Objection (Law Art. 242).** Lodged in writing within 15 days of notification. Check with your customs broker, and in the notification letter, which authority it goes to and how. If the objection is rejected, the route to court opens. Follow the time limit stated in the rejection decision.
- **Settlement (Law Art. 244).** Reorganised by Law No. 7190 in 2019. For additional assessments and penalties, you apply within the same 15 days as for an objection. You apply on the Ministry's website with your BİLGE code, and applying stops the objection and court time limits. If a settlement is reached, the record is final and the settled matter cannot be taken to court. The settled amount is paid within one month of notification of the record. If no settlement is reached, you can object or sue within the remaining time, with at least five days left.

Settlement has limits. It is not available for acts linked to offences under Anti-Smuggling Law No. 5607. Claims already in collection, and part of a single tax type, cannot be settled. Under the 2023 text of the Regulation that we could access, regional settlement committees handle claims up to TRY 750,000 and the central committee handles larger ones; this threshold may since have changed. Applications are normally decided within 45 days of registration. Settled penalties do not qualify for the early-payment discount.

In our experience settlement makes most sense where the dispute comes from a different reading of the legislation, or from a gap between administrative practice and court rulings; the Regulation frames the eligible cases in the same way. For a plain declaration error, voluntary disclosure usually costs less.

Uncleared goods: temporary storage limits, disposal and abandonment

Once imported goods are presented to customs, they wait in temporary storage until they are placed under a procedure. Under Article 46 of the Customs Law, goods covered by a summary declaration must be assigned a customs-approved treatment or use within **45 days** of the summary declaration for goods arriving by sea and **20 days** for goods arriving by other routes. This is a different clock from the terminal's free storage period; the difference is explained under Dwell time.

- **Extension.** Requested in writing from the customs office before the time runs out; a request for more than one month must give reasons (Regulation Art. 76).
- **Suspension.** Judicial or administrative proceedings, or waiting for permits, conformity certificates and laboratory results, stop the clock.
- **Becoming goods for disposal.** Goods for which no procedure is started in time become subject to disposal (tasfiye) under Article 177 of the Law. The same article also covers goods whose declaration was registered but whose formalities were not completed in time, goods abandoned to customs, and perishable goods.

How are the goods disposed of? Under Article 178 of the Law, the goods are sold by tender, sold for re-export or sold at retail; allocated to public bodies; destroyed; or disposed of by special means. From the sale proceeds, service charges and costs come off first, then duties and penalties; the balance is held for the owner for one year.

Can you get the goods back? In most cases yes, but there is a deadline and a price. Article 179 allows the goods to be placed under a procedure if you apply before the tender notice or the retail sale decision. You pay any penalties and the storage, handling and other costs, plus **1%** of the goods' CIF value the first time and **3%** the second time. If you apply after the notice or decision but before the sale, the rate is **10%**. Any other application is refused. This route is closed for some groups, such as goods abandoned to customs and banned goods.

Abandonment to customs. The declarant may deliberately leave the goods to customs; abandonment is not a customs procedure but a customs-approved treatment (Customs procedures). Abandoned goods are disposed of and the right to recover them is lost. On export, goods not removed in time are treated as abandoned by law. Abandonment does not by itself cancel debts to the carrier or the terminal; the container owner's demurrage and detention claim is a separate matter.

Common mistakes and document consistency

Most penalty files start with small differences between documents. Customs compares the summary declaration with the unloading list and notifies whoever lodged the summary declaration of any shortage or surplus (Regulation Art. 75). The customs declaration is in turn compared with the summary declaration, the invoice and the packing list. Before shipping, run this check:

1. **Packages and weight.** Are they the same on the bill of lading or air waybill, the packing list, the summary declaration and the customs declaration? Have gross and net weight been mixed up?
2. **Description and tariff code.** Does the invoice description support the declared tariff heading? If the classification is uncertain, get a binding tariff information ruling. How the code is determined is covered in How is the code determined?
3. **Value elements.** Have the delivery term, freight, insurance, royalties and commissions been added to the value correctly? An under-declared value leads to a penalty proportional to the duty difference; the logic is set out in How customs value is built.
4. **Origin and movement certificates.** Do the EUR.1, A.TR or certificate of origin match the goods and the invoice? See Origin and movement documents.
5. **Permits.** Were the permits and conformity documents obtained before the declaration and linked to it correctly?
6. **Deadlines.** Are the 45/20-day temporary storage limit, the one-month export limit and the 15 days for objection or settlement in the calendar?
7. **Record keeping.** Failing to produce documents requested in a customs audit attracts an irregularity fine. Keep commercial documents for at least five years.

In our view the most expensive mistake is to notice a difference and wait, assuming it will never be checked. A green-channel declaration can still be examined in post-clearance control, while voluntary disclosure cuts the penalty to one tenth.

Where to go next in the guide

- Procedures, free zones, origin and AEO: HS codes and customs procedures
- Duty calculation, value and debt enquiry: Import duty calculation
- BİLGE, Single Window, TAREKS and e-Devlet services: Trade portals in Türkiye
- Planning the first shipment end to end: First export and import roadmap
- Exporting by post and express: E-export and micro-export
- Transit declarations, NCTS and guarantees: Customs transit
- Returned goods and returns: Reverse logistics and returns
- Rules of origin, EUR.1, A.TR and free trade agreements: Rules of origin and preferential trade
- Dual-use goods, licences and sanctions: Sanctions and export controls
- Documents required in the destination country: Destination country import requirements

Which courses cover this topic?

Customs legislation and declarations are a core subject in international trade and logistics and foreign trade programmes. In the curricula we reviewed, 23 programmes teach it as a separate course and 36 cover it within another course. A few examples:

- Bandırma Onyedi Eylül University — International Trade and Logistics (bachelor's) — Gümrük İşlemleri / Customs Procedures (UTL3201)
- Bilecik Şeyh Edebali University, Osmaneli Vocational School — Foreign Trade (associate degree) — Gümrük Mevzuatı / Customs Legislation (PZL231)
- Anadolu University — International Trade and Logistics, English (bachelor's) — Customs and Foreign Trade Regulations (UTL301)
- KTO Karatay University — International Trade and Logistics (bachelor's) — Customs Legislation I (01150002)
- Piri Reis University — Logistics Management (bachelor's) — Gümrük Mevzuatı / Customs Legislation (DİY 301)
- Irish International Freight Association — FIATA Diploma in Freight Forwarding (certificate) — Customs Clearance

Test yourself

1. The summary declaration for a container arriving by sea was lodged on 2 March. Assume no conformity certificate is awaited and no extension was requested. By when must a customs-approved treatment be assigned? *(Answer: Within 45 days of the summary declaration. This is independent of the terminal's free storage period.)*
2. The declaration went to the red channel, and before the examination started your broker noticed that the invoice value had been under-stated. What should they do? *(Answer: Request an amendment before customs finds the error. The request counts as voluntary disclosure and the penalty is applied at 10% of the normal amount.)*
3. An additional assessment and penalty decision was notified on 10 November. Can you both object and apply for settlement? *(Answer: No, the two cannot be used at the same time. Both have a 15-day limit from notification. Applying for settlement stops the objection clock; if no settlement is reached, you can still object, with at least five days left.)*
4. Your goods have become subject to disposal, and a tender notice has been published but the sale has not yet happened. What does it cost to get the goods back? *(Answer: Penalties and costs plus 10% of the goods' CIF value. If the goods were abandoned to customs, this route is not available.)*

Frequently asked questions

Do I have to use a customs broker?

No. According to the Ministry of Trade, you can carry out the formalities yourself. In practice most firms work with a customs broker to manage declarations, checks and penalty risk. You authorise the broker with a power of attorney issued by a notary; the fee may not be below the annual minimum fee schedule.

Does a red channel mean I made a mistake?

No. Risk analysis sets the type of control; a red channel can result from random selection, the product group, the origin or the firm's history. It only means the documents will be checked and the goods physically examined. If the declaration is correct, the goods are released after the examination.

How long can my goods stay at customs?

A procedure or treatment must be assigned within 45 days of the summary declaration for goods arriving by sea and within 20 days for other routes. The period can be extended by a written request made before it runs out. If nothing is started in time, the goods become subject to disposal. Terminal storage charges are a separate clock and can start from day one.

I found an error on the declaration after the goods were released. What happens?
You can request an amendment within three years of registration. If there is a duty difference, an additional assessment is issued. If you report it before customs finds it, the penalty is applied at 10% of the normal amount. To cancel a declaration for the wrong procedure or wrong goods, the limit is three months.

Can I get back goods that have gone to disposal?
In most cases yes, if you apply before the sale. Before the tender notice or retail sale decision you pay 1% of the CIF value (3% the second time); after it but before the sale, 10%; in both cases plus penalties and costs. The route is closed for goods abandoned to customs and some banned goods.

How much is the irregularity fine in 2026?
From 1 January 2026, the irregularity fine in the first paragraph of Article 241 of the Customs Law is TRY 1,494 (General Customs Communiqué Serial No. 217). In some cases the Law provides for multiples of this amount; for example, twice the amount applies to export differences above 10% (Art. 241/3-j).

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