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E-export and micro-export from Türkiye: small shipments under the BGB (ETGB)

E-export is a sales model; micro-export is a customs route. The 600 kg / €30,000 limit, who files the declaration, the tax side and the 2026 changes.

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Online interactive version: **https://ozgurkonakci.com/en/guide/e-export-micro-export/**

SHORT ANSWER

In Türkiye, e-export means a distance sale made through remote communication and declared to customs as e-commerce; it can be shipped under a simplified customs declaration (BGB) or a standard export declaration. Micro-export is small-parcel export under a BGB filed by the postal operator or an authorised express courier acting as indirect representative. Tax law still calls this declaration the ETGB. Since 3 January 2026 the limit is 600 kg gross weight and €30,000 per shipment.

Three terms, three different questions

E-export, micro-export and standard export are often used interchangeably. In fact each answers a different question: **How did you sell? Which customs route did the goods take? Who filed the declaration?**

	E-export	Micro-export	Standard export
What it describes	Sales model: a distance sale made remotely	Customs route: a simplified declaration for small shipments	Customs route: the standard export declaration
Declaration	BGB **or** standard declaration, flagged as e-commerce	Simplified customs declaration (BGB)	Turkish customs declaration (TCGB)
Who files it	Depends on the route	Postal operator or authorised express courier	Exporter or customs broker
Weight and value limit	None (depends on route)	600 kg / €30,000 per shipment	None

E-export is defined in the Presidential Decision on E-Export Support: a distance sale of goods made through remote communication, shipped abroad under a BGB or a standard customs declaration and **declared as e-commerce**. So e-export is about how the goods were sold, not how they left the country.

Micro-export has no definition article of its own in the legislation. It is the working name the Ministry of Trade uses for small-parcel export under a BGB filed by postal and express operators.

According to summaries of the Ministry's micro-export guides, e-export shipments above the limits are declared on a standard declaration and those within the limits on a BGB.

ETGB or BGB?

The market still says "ETGB", but customs legislation no longer uses the name.

- The postal and express communiqué in force since 2013 was repealed on **1 May 2022**.

- Its replacement, the **Communiqué on Customs Procedures for Goods Carried by Post and Express Courier (No. 1)**, calls the declaration the **simplified customs declaration (basitleştirilmiş gümrük beyannamesi, BGB)**.
- Tax legislation still says **electronic commerce customs declaration (ETGB)**: Article 89/16 of the Income Tax Law and the VAT General Implementation Communiqué both use the term.

Ministry announcements use both names together. In this guide we write "ETGB (now officially the BGB)": ETGB is the usual term on the tax side, BGB on the customs side.

Per-shipment limit: 600 kg / €30,000

Period	Gross weight	Value	Legal basis
2013 – 30.04.2022	300 kg	€15,000	Former postal and express communiqué (repealed)
01.05.2022 – 02.01.2026	300 kg	€15,000	Communiqué No. 1, Art. 10/7
Since 03.01.2026	**600 kg**	**€30,000**	Communiqué No. 5 (Official Gazette 03.01.2026/33126)

The Ministry updated its implementing circular in the same way (Circular 2026/4).

Watch out: Many blogs, courier websites and older Ministry training materials still show **300 kg / €15,000**. That has been out of date since 3 January 2026. The Ministry's 2023 e-export guide for tradespeople also shows the old limit.

Two more rules apply alongside the limit:

- **Tariff code:** Since 1 March 2025 an export BGB must show at least a **6-digit** GTİP. Shipments linked to incentives, support or refunds need the full **12 digits**.
- **Timing:** Shipments not linked to incentives or refunds can be declared until the means of transport leaves the customs office. Corrections can be made within **24 hours** of departure.

The Ministry's 2023 guide puts clearance time at roughly 12–48 hours under a BGB and 2–7 working days for a traditional export.

Who files the declaration?

In micro-export the declaration is filed not by the exporter but by the **operator**: the postal administration (PTT) or an express courier authorised by the Ministry.

- The operator acts as **indirect representative** under Article 225 of the Customs Law: it files in its own name on the exporter's behalf.
- The sender can be an individual, a sole trader or a company.
- The exporter does not need to appoint a separate customs broker.

The requirements for operators have tightened. A 2025 amendment raised operator guarantee amounts tenfold, and since 3 April 2026 every operator must employ **at least two licensed customs brokers**.

First-time micro-exporters also benefit from a simplification: on the sender's first BGB, the necessary checks and data transfers run **automatically** from the national ID or tax number entered in the sender field. No separate application to the customs office is needed.

Micro-export step by step

1. **Choose your market and channel.** Your own website, a foreign or domestic marketplace, social media. When pricing, check the destination country's tax and exemption rules.
2. **Sign up with an operator.** Work with PTT or an authorised express courier. You give the operator a one-off **indirect representation authority** and an export information form.
3. **Issue the invoice.** When the order arrives, issue a VAT-free export invoice with a detailed description and the GTİP, plus a copy in a foreign language. Sources disagree on the invoice type (e-Archive or e-Invoice), so confirm this with your accountant.

4. **Hand over the parcel.** The operator files the BGB in its own name on your behalf. Depending on risk analysis the parcel may be processed directly; on a red channel it is inspected.
5. **Get proof of export.** Once the goods leave, the declaration is closed and the operator gives you a BGB printout. This is the **supporting document** for the VAT exemption. BGB data filed in the exporter's name can also be tracked through the GET-APP application.
6. **Complete the tax side.** For the VAT refund and, if you are an individual, the income tax deduction, see the next section.

Which route fits you?

Situation	Route	Explanation
Post/courier, ≤ 600 kg and ≤ €30,000	Micro-export: simplified declaration (BGB / ETGB)	The shipment goes by post or express courier and is within the limits. PTT or the authorised express operator lodges the declaration as indirect representative. If the sale was made online, it is declared as e-commerce.
Post/courier, over the limit	Over the limit: a standard export declaration is needed	For post and express courier the limit per shipment is 600 kg gross and €30,000. Above that, goods are exported on a standard customs declaration, usually through a customs broker. If the sale was made online, it can still be declared as e-export.
Online sale, other transport	E-export: standard declaration, declared as e-commerce	The sale was online but the goods do not go by post or courier (e.g., consolidated through a forwarder). A standard customs declaration is lodged and the transaction is declared as e-commerce.
Not an online sale	Standard export	The sale is not online and the goods do not go by post or courier. Export goes on a standard customs declaration; transport, Incoterms and payment follow the steps in the first export roadmap.

The tax side

VAT exemption and the ETGB

Exports of goods are exempt from VAT under Article 11/1-a of the VAT Law. Since a 2018 amendment to the implementing communiqué, the **ETGB is the supporting document** for exports by post or courier. The exemption is reported on the VAT return under code 301.

According to the Ministry's micro-export guide, exports under a BGB can qualify for a VAT refund. For the lists and documents required in a refund claim, check the current Revenue Administration (GİB) rules and your accountant.

50% income tax deduction: individuals only

Article **89/16** of the Income Tax Law lets **fully liable individuals** deduct **50%** of the income earned from goods exported under an ETGB on their annual return.

- The provision was added in 2020 and applies to income earned from 1 January 2021. The implementing rules are in Income Tax General Communiqué No. 314.
- The ETGB must be issued by the postal administration or an express courier acting as indirect representative.
- **Companies cannot use this deduction.**

According to secondary sources (professional body circulars and advisory bulletins), the deduction is subject to tiered conditions based on annual export revenue:

Annual export revenue	Condition
Up to TRY 400,000	The taxpayer must be insured

Annual export revenue	Condition
Up to TRY 800,000	Plus an average of at least 1 full-time employee
Up to TRY 1,600,000	Plus an average of at least 2 employees
Up to TRY 2,400,000	Plus an average of at least 3 employees
Above TRY 2,400,000	The whole deduction is lost

These amounts are not indexed. We could not confirm from an official source whether they are current.

Ask your adviser: Communiqué No. 314 refers to the old 300 kg / €15,000 limit through the repealed communiqué. We found no GİB statement confirming that shipments within the new 600 kg / €30,000 limit automatically qualify. Since the law simply says "under an ETGB", it seems reasonable that the new limit applies, but that is an interpretation. Check with your accountant before filing.

Returns and returned goods

Returns are part of e-commerce. Under Article 13 of the communiqué:

- Goods exported under a BGB and sent back are processed within the **same weight and value limits**, which in 2026 are 600 kg / €30,000.
- To be released into free circulation without duty, it must be documented that the rights and benefits obtained through the export have been given back.
- If a VAT or excise (ÖTV) exemption or refund was used, those taxes are collected.
- Goods that arrive in Türkiye by mistake can be re-exported on the operator's declaration.

The general **returned goods** procedure is set out in Articles 168–169 of the Customs Law. According to Ministry training material and legal commentary, the goods must come back within **3 years** and unchanged. The 50% income tax deduction does not apply to returned goods.

What changed in 2025–2026?

Date	Change
01.03.2025	At least a 6-digit GTİP on export BGBs; declaration allowed until the vehicle departs, with 24 hours for corrections; tenfold increase in operator guarantees
06.11.2025	**Consignment exports can be made under a BGB.** Declared with a pro forma invoice; the period for a final sale is 1 year and cannot be extended, and unsold goods are brought back
03.01.2026	Per-shipment limit **600 kg / €30,000**; at least 2 customs brokers per operator (from 3 April 2026)
17.01.2026	E-export support narrowed; total support capped at 75% of the expense
13.04.2026	E-export support circular updated
05.06.2026	Ministry report "Export Routes under the BGB 2025": micro-export grew about 15-fold in 10 years
01.07.2026	According to a Ministry announcement, the EU "de minimis" treatment for e-commerce ended
July 2026	An **electronic A.TR** is generated automatically for BGB shipments to the EU worth **up to €150**; available to operators and PTT
27.07.2026	Customs letter: work continues on moving ETGB documents fully online

We could not confirm whether the weight and value limit for consignment shipments changed with the 2026 increase; check with your operator before shipping.

Why did support shrink in 2026?

E-export support is aimed at **companies**: companies, e-export consortia, retail e-commerce sites, marketplaces and B2B platforms. Individuals and sole traders are not direct beneficiaries.

General conditions:

- Membership of an exporters' association and registration in the Support Management System (DYS)
- An up-to-date MERSİS (central trade registry) record
- A brand registered in Türkiye with an application filed abroad
- A Turkish-goods condition (product registration and place of production)

Decision 10881 of January 2026:

- **Removed** support for overseas warehouse rent, trade and buyer missions, e-export development projects and the Türkiye E-Export Platform. Applications with prior approval continue until their term ends.
- Capped total support at **75%** of the expense.
- Limited support for overseas marketplace integration and online store services to countries on the Ministry's target list.
- Introduced application bans and recovery for misleading declarations.

The April 2026 circular requires retail sites, marketplaces, B2B platforms and consortia to employ **at least one person holding the Export Academy E-Export Specialist certificate**. Support ceilings are updated every year; check the current circular annexes before applying.

Test yourself

1. You sold a 20 kg parcel worth €2,000 through your own website to a customer abroad and shipped it with an express courier. Is this e-export or micro-export? *(Answer: Both. The sales model is e-export; the customs route is micro-export (BGB).)*
2. Since 3 January 2026, what is the maximum gross weight and value that can be shipped under a BGB? *(Answer: 600 kg and €30,000 per shipment.)*
3. You micro-export through a limited company. Can you use the 50% income tax deduction? *(Answer: No. Article 89/16 applies only to fully liable individuals.)*

Frequently asked questions

Are e-export and micro-export the same thing?

No. E-export is a sales model: a distance sale declared to customs as e-commerce. Micro-export is a customs route: small-parcel export under a simplified customs declaration (BGB) filed by a postal or express operator. An e-export sale that exceeds the limits can still be shipped under a standard export declaration.

What is the per-shipment limit for micro-export?

Since 3 January 2026: 600 kg gross weight and €30,000 per shipment. The previous limit was 300 kg and €15,000, and many blogs and older training materials still show it.

What is the difference between the ETGB and the BGB?

They are the same declaration. The 2022 postal and express communiqué named it the simplified customs declaration (BGB). Income tax and VAT legislation still uses the older term, electronic commerce customs declaration (ETGB).

Do I need a customs broker for micro-export?

Usually not. The postal operator or authorised express courier files the BGB in its own name on the exporter's behalf, as indirect representative under Article 225 of the Customs Law. Since 2026 operators must employ at least two licensed customs brokers.

Can companies use the 50% income tax deduction?

No. The deduction in Article 89/16 of the Income Tax Law applies only to income that fully liable individuals earn from goods exported under an ETGB; it does not apply to corporations.

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