

HS codes and customs procedures in Türkiye

How to read a 12-digit Turkish tariff code (GTİP), and what are the eight customs procedures?

Author: Özgür Konakçı · Level: Intermediate · Version: 13 October 2026

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SHORT ANSWER

GTİP (Gümrük Tarife İstatistik Pozisyonu) is the 12-digit code that places goods in the Turkish customs tariff. The first 6 digits are the World Customs Organization's Harmonized System, shared by all member countries; digits 7–8 are the EU's Combined Nomenclature, digits 9–10 are Türkiye's national subdivisions and digits 11–12 are statistical codes. Goods are imported or exported by being placed under one of the eight customs procedures listed in the Turkish Customs Law.

What is an HS code, and what is GTİP?

Every item in customs is identified by a code. The code determines customs duty, VAT and other taxes, import and export restrictions, statistics and preferential tariffs. In Türkiye this code is called **GTİP (Gümrük Tarife İstatistik Pozisyonu)** and has **12 digits**.

GTİP is built on the World Customs Organization's **Harmonized System (HS)**. Because the first 6 digits of the HS are shared worldwide, the same product carries the same code in its first 6 digits in Türkiye, Germany and China.

How to read the 12 digits

According to the Turkish Ministry of Trade:

- **Digits 1–6:** The **Harmonized System**, used by all member countries of the World Customs Organization. The first 2 digits are the chapter, the first 4 the heading, the first 6 the subheading.
- **Digits 7–8:** The **Combined Nomenclature (CN)** used by EU countries. Because of the Customs Union, Türkiye uses the same structure.
- **Digits 9–10:** **National subdivisions** opened for Türkiye's different tax treatments.
- **Digits 11–12:** **Statistical** codes.

Digits	Level	Source	Example
1–2	Chapter	HS	54 · 54 — Man-made filaments; strip and the like of man-made textile materials
3–4	Heading	HS	5407 · 5407 — Woven fabrics of synthetic filament yarn
5–6	Subheading	HS	540761 · 5407.61 — Containing 85% or more by weight of non-textured polyester filaments
7–8	Combined Nomenclature	EU CN	54076190
9–10	National subdivision	Türkiye	5407619090
11–12	Statistical code	Türkiye	540761909011

The example code is the one on the Turkish Ministry of Trade's tariff page (5407.61.90.90.11). The Harmonized System descriptions are summarised; the official text is in the Turkish customs tariff. The meaning of digits 9–12 is given in the tariff.

How is the code determined?

The right code depends on what the product is, what it is made of, how it works and where it is used, applying the tariff's **section and chapter notes** and the Harmonized System's **General Interpretative Rules**. Two similar-looking products can attract very different duties.

When in doubt, a **binding tariff information (BTB, Bağlayıcı Tarife Bilgisi)** decision can be requested from the Ministry of Trade. It is a written decision on the classification of a specific item that binds the customs administration.

Consequences of a wrong code: Underpaid duties and penalties, sanctions on goods that need permits or licences, losing preferential tariffs and problems in the buyer's country on export.

Customs procedures

Under the Turkish Customs Law, goods are placed under one of eight customs procedures:

BASIC

Release for free circulation

Foreign goods acquire Turkish status once duties are paid and trade policy measures applied. Standard import.

BASIC

Export

Turkish goods leaving the Turkish customs territory.

BASIC**Transit**

Moving goods under customs supervision without paying duties, e.g. through Türkiye from one country to another. Run through NCTS.

ECONOMIC**Customs warehousing**

Storing foreign goods in a bonded warehouse without paying duties; duties are paid when the goods are released for free circulation.

ECONOMIC**Inward processing**

Duty-free import of inputs used in products for export, against an export commitment within a set period.

ECONOMIC**Processing under customs control**

Goods processed into a product attracting lower duty before release for free circulation.

ECONOMIC**Temporary admission**

Bringing in goods such as exhibition items, samples and professional equipment temporarily, with full or partial duty relief, then re-exporting them; an ATA carnet can be used.

ECONOMIC**Outward processing**

Temporarily exporting Turkish goods for processing or repair and bringing the result back with duty relief.

Besides being placed under a customs procedure, the other "customs-approved treatments or uses" are: entry into a free zone, re-export from the Turkish customs territory, destruction and abandonment to customs.

Customs value

On imports, customs duty is mostly calculated on the goods' **customs value**. Customs value is based on the World Trade Organization's valuation agreement and is essentially the **transaction value** (the price actually paid or payable) plus certain elements such as freight and insurance up to the Turkish customs border. That is why the Incoterms rule also affects how customs value is calculated.

Origin and movement documents

- **A.TR movement certificate:** Shows that industrial goods covered by the Türkiye–EU Customs Union are in free circulation. It is not a certificate of origin.
- **EUR.1 / EUR-MED:** Origin certificates used to obtain preferential duties under free trade agreements and for products outside the Customs Union (such as agricultural products).
- **Certificate of origin:** A general document showing the country where the goods were produced; it gives no preferential duty, but many countries and letters of credit require it.

Authorised Economic Operator (AEO)

Companies that meet criteria for customs compliance, financial solvency and security can obtain **Authorised Economic Operator (AEO)** status. It brings benefits such as fewer physical inspections, simplified procedures and mutual recognition with some countries.

Test yourself

1. Which digits of the Turkish tariff code are shared worldwide? (*Answer: The first 6, the Harmonized System.*)
2. A company imports fabric, makes shirts and exports them. Which procedure can it use? (*Answer: Inward processing.*)
3. Which document is issued for an industrial product exported to Germany? (*Answer: For industrial goods covered by the Customs Union, an A.TR movement certificate.*)

Frequently asked questions

How many digits does a Turkish tariff code (GTİP) have?

Twelve. The first 6 digits are the Harmonized System (shared by all World Customs Organization members), digits 7–8 the EU Combined Nomenclature, digits 9–10 national subdivisions opened for different tax treatment, and digits 11–12 statistical codes.

How is a product's tariff code found?

Using the section and chapter notes of the Turkish customs tariff and the General Interpretative Rules of the Harmonized System. When in doubt, a binding tariff information (BTB) decision can be requested from the Ministry of Trade. A wrong code leads to underpaid duties and penalties.

What is inward processing?

An economic customs procedure that allows raw materials and intermediate goods used to make export products to be imported without customs duties and trade policy measures. In return, an export commitment must be fulfilled within a set period.

What is the difference between A.TR and EUR.1?

The A.TR movement certificate shows that industrial goods covered by the Türkiye–EU Customs Union are in free circulation; it is not a certificate of origin. EUR.1 is a preferential origin certificate used to obtain reduced duties under free trade agreements and for products outside the Customs Union (such as agricultural products).

SOURCES

Turkish Ministry of Trade — Tariff FAQ (the 12-digit structure of GTİP) — <https://ticaret.gov.tr/gumruk-islemleri/sikca-sorulan-sorular/ticari/tarife>

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World Customs Organization (WCO) — The Harmonized System — <https://www.wcoomd.org/en/topics/nomenclature/overview/what-is-the-harmonized-system.aspx>

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