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How are import duties calculated in Türkiye?

From customs value to VAT: which tax is charged on which base, in what order, and where do you find the rates?

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Online interactive version: **https://ozgurkonakci.com/en/guide/import-duty-calculation/**

SHORT ANSWER

Import taxes in Türkiye are calculated on the customs value: the price paid for the goods plus freight, insurance and the other items listed in the law up to the point of entry into Türkiye, so in practice it sits at CIF level. Customs duty and, where it applies, additional customs duty are charged on that value. The VAT base is the customs value plus the taxes paid on import and costs incurred up to registration of the declaration; the general VAT rate is 20%. Rates are not in the tariff schedule but in the annexes to the Import Regime Decision and the Additional Customs Duty Decision.

Value first, then taxes

To work out the taxes on an import you need three things: the goods' **customs value**, the correct **GTİP** (Turkish tariff code) and the **rates** that apply to that code for the country of origin. This page explains the logic of the calculation. How to find the right code is covered in the guide's **HS codes and customs procedures** topic.

The point most often missed is that the taxes stack. Customs duty increases the VAT base, so you also pay VAT on the customs duty.

How customs value is built

Articles 23–31 of Customs Law No. 4458 govern customs value. The summary below is based on a reproduction of the law's text.

The primary method is transaction value (Art. 24): the price actually paid or payable for the goods. For it to apply, there must be no significant restriction on the buyer's use or resale of the goods, and the sale must not depend on a condition whose value cannot be determined. A relationship between buyer and seller is not, on its own, grounds for rejecting the price.

If transaction value cannot be used, the other methods are tried **in order** (Art. 25): transaction value of identical goods, transaction value of similar goods, the deductive method and the computed value. Minimum values, arbitrary values or the domestic price in the exporting country cannot be used (Art. 26).

Added to the price (Art. 27)

If not already included in the price and borne by the buyer, the following are added:

- **Commissions** and brokerage, except buying commissions
- **Containers** treated as one with the goods, and **packing** costs
- Materials, moulds and tools supplied by the buyer free or at reduced cost for production, and design and engineering work done outside Türkiye
- **Royalties and licence fees** payable as a condition of sale
- Any part of resale proceeds that goes back to the seller
- **Freight, insurance, loading and handling up to the point of entry into Türkiye**

Additions must be based on objective and quantifiable data.

Left out if shown separately (Art. 28)

- Transport and insurance **after** the point of entry
- Assembly, installation and maintenance after import
- Interest under a qualifying financing arrangement
- Buying commissions
- Import taxes payable in Türkiye

Why "CIF"?

Because freight and insurance are added up to the point of entry, customs value in practice sits at **CIF (Turkish point of entry)** level. This is an inference from the articles of the law:

Sales term	To reach customs value
EXW or FOB	Add freight and insurance up to the point of entry
CIF / CIP (Turkish point of entry)	The invoice price is usually the starting point; add any other Art. 27 items
DAP or DDP	Deduct costs after the point of entry if they can be separated from the price

Exchange rate

Customs value is declared in Turkish lira. Foreign currency amounts are converted at the **Central Bank of the Republic of Türkiye selling rate** on the date the customs debt arises (Art. 30).

In what order are the taxes calculated?

Step	Item	Base	When it applies
1	**Customs duty (GV)**	Customs value	By tariff code and origin; the rate can be zero
2	**Additional customs duty (İGV)**	Customs value	Only for codes and origins listed in the İGV Decision
3	**Excise tax (ÖTV)**	Depends on the goods	Only for goods on excise lists I–IV
4	**Resource Utilisation Support Fund (KKDF)**	Base set in the decision	Only with deferred payment such as acceptance credit, deferred letters of credit or cash against goods
5	**Stamp duty**	Fixed amount per declaration	Every declaration
6	**VAT (KDV)**	Import VAT base (below)	As a rule, every import

Notes:

- **İGV** is charged on top of normal customs duty. According to an information note by the Economic Development Foundation (İKV), a July 2026 amendment made clear that İGV does not apply to imports that benefit from a customs duty exemption.
- For **excise**, the chargeable event on import is the arising of the customs debt; if the goods are not subject to customs duty, it is registration of the declaration. Ask your accountant for the details of the excise base.
- The **KKDF** rate and scope change from time to time; check the current decision. It does not apply to payment in advance.
- **Trade policy measures** such as anti-dumping, countervailing duties and surveillance may also apply to specific goods.

The import VAT base (VAT Law Art. 21)

The import VAT base is the sum of three items:

1. **The value used for customs duty.** If customs value does not apply or the goods are exempt from customs duty, the CIF value is used.
2. **All taxes, duties, fees and levies paid on import.** Customs duty, İGV, excise and stamp duty belong here.
3. **Other costs up to the registration date** of the declaration, plus price and exchange-rate differences on the goods.

VAT rate: The general rate is **20%**; reduced rates are 10% and 1%. As reported in a KPMG bulletin, the rates have been at this level since 10 July 2023. Check the relevant decision annex lists to see whether your goods qualify for a reduced rate.

Where do you find the rates?

According to the Ministry of Trade:

- **The Turkish Customs Tariff Schedule (TGTC) contains no tax rates.** It gives the goods' code and description.
- **Customs duty and İGV rates** are in the annex lists of the **Import Regime Decision** and the **Additional Customs Duty Decision**, issued by the Directorate General of Imports. The 2026 amendment to the Import Regime was published in the Official Gazette of 31 December 2025 (No. 33124) and took effect on 1 January 2026; mid-year amendments appeared in the Official Gazette of 11 July 2026 (No. 33307).
- **Excise and VAT rates** are in Treasury and Finance legislation.
- A foreign tariff code on the supplier's invoice is not binding in Türkiye. Only the first 6 digits (the Harmonized System) are shared.
- If you are unsure of the code, apply for **Binding Tariff Information (BTB)**. It is free and valid for 6 years.

Many "customs duty calculators" exist online; they are private websites, not official tools. We could not confirm any official "integrated tariff" rate query interface.

What does e-Devlet show?

The **Customs Tax and Penalty Debt Query System** went live on 8 November 2021. You log in with BİLGE credentials or an e-Devlet password.

- It shows **unpaid** customs duties and penalties arising from declarations, post-clearance assessments and penalty decisions, by tax number.
- It is **not a rate lookup** or calculator. It does not show taxes already paid or the taxes on a future import.

Worked example

Step	Calculation	Result
Customs value (CIF)	10,000 + 800 + 50	10,850
Customs duty	10,850 × %4	434
Additional duty	10,850 × %0	0
VAT base	value + duty + additional duty + other	11,284
VAT	11,284 × %20	2,257
Total taxes	duty + additional duty + other + VAT	2,691

These are example rates; real rates come from the annexes of the Import Regime Decision and the additional duty decision, by GTİP and origin. The general VAT rate is 20% and differs for some goods. Add other taxes such as excise as an amount under "other". All amounts in one currency.

In the example below **the rates and exchange rate are hypothetical: sample rates, not real rates.** Real rates are found in the relevant decision annexes for the goods' code and origin. The general VAT rate of 20% is used.

Assumptions: FOB invoice €20,000; freight to the point of entry €1,500, insurance €100; sample exchange rate €1 = TRY 40.00; sample customs duty rate 8%; sample İGV rate 10%; no excise; no deferred payment (no KKDF); other costs up to registration TRY 10,000.

Step	Calculation	Amount (TRY)
Customs value	(20,000 + 1,500 + 100) € × 40.00	864,000
Customs duty (sample 8%)	864,000 × 0.08	69,120
İGV (sample 10%)	864,000 × 0.10	86,400
VAT base	864,000 + 69,120 + 86,400 + 10,000	1,029,520
VAT (20%)	1,029,520 × 0.20	205,904
Total duty + İGV + VAT	69,120 + 86,400 + 205,904	**361,424**

The example shows the stacking effect: because customs duty and İGV enter the VAT base, they alone generate (69,120 + 86,400) × 0.20 = **TRY 31,104** of extra VAT.

Test yourself

1. You bought EXW and paid the freight separately. Is the freight up to the point of entry added to customs value? *(Answer: Yes. Freight, insurance and loading costs up to the point of entry into Türkiye are added.)*
2. Is customs duty included in the VAT base? *(Answer: Yes. Taxes, duties, fees and levies paid on import enter the VAT base.)*
3. Can you read the customs duty rate from the Turkish Customs Tariff Schedule? *(Answer: No. Rates are in the annexes to the Import Regime Decision and the İGV Decision.)*

Frequently asked questions

On what value is customs duty calculated?

On the customs value. Its basis is the price actually paid or payable for the goods. Freight, insurance and loading costs up to the point of entry into Türkiye are added, along with commissions other than buying commissions, packing and royalties payable as a condition of sale. Foreign currency amounts are converted at the Central Bank's selling rate.

What is import VAT charged on?

Under Article 21 of the VAT Law, the base is the customs value plus the taxes, duties, fees and levies paid on import (customs duty, additional customs duty, excise and so on) and other costs incurred up to registration of the declaration. That is why VAT is also charged on top of customs duty.

Can I find duty rates in the Turkish Customs Tariff Schedule?

No. The tariff schedule gives the code, not the rate. Customs duty and additional customs duty rates are in the annex lists of the Import Regime Decision and the Additional Customs Duty Decision; excise and VAT rates are in Treasury and Finance legislation.

Can I calculate customs duty on e-Devlet?

We could not confirm any official rate calculator. The Customs Tax and Penalty Debt Query System, accessed with an e-Devlet password, only shows unpaid customs duties and penalties assessed against a tax number.

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