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Reverse logistics and returns management

Types of returns, the returns process from RMA to credit, disposition options, cross-border returns and returned goods, pallet and packaging returns, EU circular economy rules, cost and indicators

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Online interactive version: **https://ozgurkonakci.com/en/guide/reverse-logistics-returns/**

SHORT ANSWER

Reverse logistics is managing the goods, packaging and transport equipment that come back from the customer or point of use, either to recover their value or to dispose of them properly. The process starts with return authorisation (RMA) and continues with routing, receipt and inspection, disposition (resale, repair, refurbishment, recycling, disposal) and customer credit. In Türkiye, exported goods that come back within 3 years with their identity unchanged can be exempt from import duties, provided the export benefits are given back. In the EU, large enterprises have been banned from destroying unsold or returned apparel and footwear since 19 July 2026.

What is reverse logistics?

Logistics normally runs from the producer to the customer. Reverse logistics is the flow coming back: planning and managing the goods, packaging and transport equipment that return from the customer, the warehouse or the point of use.

Academic definitions have widened over time. de Brito and Dekker's 2003 framework paper sums up the shift:

- **Early definitions** tied reverse logistics mainly to recycling, waste disposal and hazardous materials.
- **Rogers and Tibben-Lembke** stress planning and controlling the flow from the point of consumption back to the point of origin, either to recapture value or to dispose of the goods properly.
- **The European RevLog research network** goes further. The flow runs from a point of production, distribution or use to a point of recovery or proper disposal, which also covers returns that were never consumed or that go to a different address.

In practice three questions matter: Why did the goods come back? Who authorised the return and where should it go? What happens to the goods once they arrive? This page takes those questions in turn, then moves on to customs, packaging, the circular economy and cost.

The return flow also appears as a process of its own in the wider supply chain. In the SCOR model, Return is a separate process group; see **Supply chain basics**.

Types of returns: what comes back, why and from where?

de Brito and Dekker group returns by where they originate. The grouping matters because it decides which process and which contract apply.

Group	Examples	What changes for logistics?
Manufacturing returns	Surplus raw material, items rejected in quality control, production leftovers and by-products	Usually stays inside the plant or between the plant and its supplier; the loop is short.
Distribution returns	Product recalls, business-to-business commercial returns, stock adjustments, functional returns: pallets, crates, containers, packaging	Lots are large; recalls demand speed and traceability. Transport equipment such as pallets and crates circulates continuously.
Customer returns	Withdrawal and commercial returns, warranty returns, service (repair) returns, end-of-use and end-of-life returns	Shipments are small and scattered; each one needs its own receipt, check and decision.

In everyday terms, people talk about four kinds:

- **Customer returns:** The product is fine but the buyer changed their mind. In consumer sales the legal basis is the right of withdrawal. In Türkiye, the Distance Contracts Regulation gives 14 days to withdraw, and the seller refunds within 14 days of receiving the withdrawal notice. In the EU, the Consumer Rights Directive (2011/83/EU) also gives 14 days; the consumer sends the goods back no later than 14 days after communicating the decision to withdraw. Check the current texts for exceptions and cost rules. A side-by-side table of the Türkiye and EU rules is in the **Returns and reverse logistics** section of the distribution channels topic.
- **Defective goods:** The product is faulty or does not match the contract. In business-to-business trade this leads to rejection, replacement or a price reduction, and the goods often go back to the supplier.
- **Warranty and service returns:** The product is repaired and goes back to the same customer. The flow runs both ways and there is a serial number to track.
- **Packaging and pallet returns:** What comes back is transport equipment, not product. Because the flow is constant, it is managed separately; see the packaging and pallets section below.

The returns process step by step: from RMA to credit

The returns management process described by Rogers and colleagues in 2002 breaks down into six operational steps that later studies have reused. Genchev and colleagues (2010) tested these steps in interviews with companies. The table below summarises that framework alongside de Brito and Dekker's sequence of collection, inspection and sorting, reprocessing and redistribution.

Step	What happens?	Watch out for
0. Gatekeeping and avoidance	The causes of returns are reduced; unnecessary or non-compliant returns are stopped at the start.	The cheapest return is the one that never ships.
1. Return initiation and RMA	The customer asks for approval. The seller reviews the request and issues a return authorisation number (RMA, Return Material/Merchandise Authorization).	The RMA number tells the warehouse at a glance which order the parcel belongs to and why it came back.
2. Route determination	The transport mode and destination are chosen: a central returns centre, a service point, the supplier or a local collection point.	For cross-border returns, this is where you decide whether the product comes back to Türkiye or stays in the destination country.
3. Receipt	The goods are physically received, the paperwork is checked, the condition is inspected and a pre-disposition code is assigned.	Differences between what was declared in the RMA and what actually arrived show up here and are reported to the customer.
4. Disposition	The product's final route is chosen: resale, repair, refurbishment, parts harvesting, recycling or disposal.	The options are in the next section.
5. Customer credit	The refund is paid or a credit note is issued; the rule on who pays the return freight is applied.	In business-to-business relationships, the buyer's priority is often a fast credit.
6. Performance analysis	Volume, reasons, cost and time are measured, and the results feed back into step 0.	The indicators are in the cost and KPI section.

How receipt and sorting are set up in the warehouse (a separate returns area, racking and system records) is worth reading together with the WMS section of **Warehousing and inventory management**. Some of the companies Genchev and colleagues interviewed channelled all returns through a single receiving area; others used different destinations depending on the business partner.

What happens to returned goods? Disposition options

de Brito and Dekker rank recovery options by how far the product is taken apart. Moving down the table, the value of the product itself falls and its remaining value as material or energy takes over.

Option	Level	What is done?
Direct resale or reuse	Product	An as-good-as-new item is checked, repacked and returned to sale or distribution.
Repair	Product	The fault is fixed; the product goes back to the same user or to sale.
Refurbishing	Module	The product is brought up to a set quality level; some modules are replaced.
Remanufacturing	Component	The product is taken down to its components, which are checked and built into a new product.
Retrieval (cannibalisation)	Selected parts	Only the usable parts are removed; the rest goes another way.
Recycling	Material	The product is broken down into materials that are used as raw material.
Energy recovery and landfill	Energy / disposal	Incineration recovers energy; if nothing can be recovered, the product goes to landfill.

The route depends on the product's condition, its remaining value, the cost of repair and legal limits. Destruction is no longer just an economic choice: in the EU, destroying certain unsold and returned products is now banned. See the circular economy section.

Cross-border returns and customs: returned goods

A domestic return just moves goods from one place to another. A cross-border return is a new entry as far as customs is concerned. This section summarises Türkiye's rules; work with your customs broker on declarations and documents.

When goods you exported come back

In Türkiye, goods in free circulation that come back after export are covered by the "returned goods" provisions of the Customs Law (Articles 168–169). The Ministry of Trade's announcement of 6 November 2025 states the basic rule in the same way. The main framework:

- **Time limit:** If the goods are released for free circulation again within **3 years** of the date they were actually exported, they are exempt from import duties at the declarant's request. The period can be extended for force majeure and unforeseen circumstances.
- **Identity:** The exemption depends on the goods coming back unchanged from their state at export. The export declaration and other documents proving identity are submitted with the declaration.
- **Exclusions:** Goods exported under outward processing (unless exported in the same state) and goods subject to trade policy measures cannot use this exemption. For a product that will be repaired abroad and come back, the right route is usually outward processing, not returned goods.

The returned goods chapter of the Customs Regulation (Articles 446–453) sets out the details:

- **The reason for the return is documented.** The Regulation lists three main reasons: the goods could not be released into free circulation in the country of destination because of its rules, the buyer refused them because they were defective or did not match the contract, or they could not be used as intended for reasons outside the exporter's control. This is proven with documents from the buyer abroad or from the competent authorities.
- **Defective goods must be unused.** Goods returned as defective or non-conforming must not have been used. Where the defect could only be discovered through use, only that first use is accepted.
- **Examples of reasons outside the exporter's control:** goods damaged before delivery and sent back, goods returned unsold from a fair, a physical or legal impediment on the buyer's side, and events such as natural disasters, epidemics and war.
- **Consignment exports:** Where unsold goods may come back, the information needed to establish identity is added to the export declaration at the outset.
- **Benefits are paid back:** A document showing that the rights and benefits obtained through the export have been returned is attached to the declaration. If a VAT or excise (ÖTV) exemption or refund was used, those taxes are collected. A provision added in 2021 allows the goods to be released against a guarantee covering these benefits before the check is complete.

While a returned container waits, the port and terminal clocks keep running. In a joint letter to the Ministry in 2021, the customs brokers' associations noted that delays in processing returned goods were costing exporters storage and demurrage. How those clocks work is explained in **Demurrage, detention and storage**.

Practical tip (our view): Identity is proven later, but the evidence is gathered at export. For shipments that might come back, keep serial numbers, packaging and marking details and, where useful, photographs in the export file.

Returns of small e-commerce shipments

E-commerce parcels exported under a simplified customs declaration (BGB, formerly ETGB) have their own return rules: the same weight and value limits, giving back the benefits, and re-export of parcels that arrive by mistake. These are covered in **E-export and micro-export**. In November 2025 the Ministry also published a short returned goods guide for this channel.

When you send imported goods back

The flow can also run the other way: goods imported into Türkiye turn out to be defective and are sent back to the seller abroad. In that case, repayment or remission of the import duties paid can be requested under Article 213 of the Customs Law. The conditions are narrow. Under Article 501 of the Customs Regulation, there is no repayment in two cases:

- the price was set taking the defect into account, or
- the importer sold the goods after the defect or non-conformity was confirmed.

As soon as you notice the defect, set the goods aside, do not use them, and agree the application route with your customs broker.

A return is a new shipment

A return is not an extension of the original shipment but a separate contract of carriage: a new booking, a new transport document, new freight and new customs formalities in two countries. Who pays the freight is decided by the sales contract. If the goods are coming back because of damage, start the claim before deciding on the return; the time limits are short. See **Cargo damage and the claims process**.

Note: The legal information in this section is compiled from a copy of the official text; check the current text on mevzuat.gov.tr before taking any action.

Packaging, pallet and crate returns

de Brito and Dekker class the return of transport equipment such as pallets, crates, containers and packaging as a separate type: "functional returns". Here the value lies not in the product but in using the equipment again and again.

Pallet exchange. The Euro pallet, common on European roads, circulates in an open exchange pool. Under EPAL's terms of exchange, a pallet is exchangeable unless it has significant damage that affects its usability. A pallet with a missing or broken board, a missing block or one twisted so that it sticks out more than 1 cm, no marking on both corner blocks of one long side, or dirt that could contaminate the load is not exchangeable and must be repaired by a licensed repairer. EPAL's quality classes A, B and C are binding only if the parties agree to use them. Stating in the transport instructions which pallets will be accepted at loading and unloading avoids disputes later.

The customs side. Pallets and packaging crossing the border can move under temporary admission. Under Articles 22 and 33 of Decision 2009/15481 on the implementation of certain articles of the Customs Law, and Circular 2010/10 that applies them:

- Empty packaging that will be filled and re-exported full can be temporarily imported with full relief. If it is sent back empty, duty becomes payable.
- For pallets, temporary admission can also be closed by exporting or re-exporting pallets of the same type and value. In other words, the pallet that leaves need not be the one that came in.
- Packaging that has become unusable can be destroyed under customs supervision.

The Circular was amended in 2018 and 2020; check its current version before relying on it.

The EU reuse target. The EU Packaging and Packaging Waste Regulation (PPWR, Regulation (EU) 2025/40) has applied since 12 August 2026. Under Article 29, from 2030 at least 40% of transport packaging such as pallets, foldable plastic boxes, crates, IBCs and drums used by an operator is to be reusable packaging within a re-use system. Commission Delegated Decision (EU) 2026/429 exempted pallet wrappings and straps from the regulation's 100% reuse requirements; the general 40% target is unchanged. Exporters shipping regularly to the EU may need to review their pallet and crate arrangements with this target in mind.

The circular economy: destruction ban, reuse and e-waste

The circular economy aims to keep products and materials in use for as long as possible. Reverse logistics is its physical infrastructure: a product that is not collected can be neither repaired nor recycled. Recent EU rules have tied this link directly to the returns flow:

- **Ban on destroying unsold products.** The EU Ecodesign Regulation (ESPR, Regulation (EU) 2024/1781) bans the destruction of apparel, clothing accessories and footwear listed in Annex VII **from 19 July 2026**. The regulation's definition of an "unsold consumer product" includes products returned by a consumer under the right of withdrawal. Micro and small enterprises are exempt; for medium-sized enterprises the ban starts on 19 July 2030. The permitted derogations are set out in Commission Delegated Regulation (EU) 2026/296. Operators that discard unsold products must publish each year how much they discarded, why, and which waste treatment it went to (Article 24; micro and small enterprises exempt, medium-sized ones from 2030).
- **Reuse of transport packaging.** The PPWR 40% target is covered above.
- **Returning faulty electronics.** Under Annex VI of the EU Waste Electrical and Electronic Equipment Directive (WEEE, 2012/19/EU), a shipment of used electronic equipment must be backed by test records and an invoice showing it is not waste. Defective equipment returned to the producer for repair under warranty, with a view

to reuse, is exempt from part of these requirements if it is covered by a business-to-business transfer agreement. Without the required documents, the authorities treat the items as waste and presume an illegal shipment (Annex VI, point 5).

These rules share one consequence: where a product ends up at the end of the returns flow is now information that has to be recorded. The carbon side of transport, including how emissions from return shipments are calculated and the EU's carbon rules, is covered in **CBAM and sustainable logistics**.

Cost and performance indicators

Scale. According to research published in October 2025 by the US National Retail Federation (NRF) and a returns service company, US consumers were expected to return around $849.9 billion of merchandise in 2025. That is 15.8% of annual sales (16.9% in 2024). The online return rate was 19.3%, and 9% of all returns were fraudulent. The figures cover US retail and come from two surveys of 2,006 consumers and 358 e-commerce professionals. They cannot be transferred directly to other markets, but they show that returns are a permanent flow, not an exception.

Cost items. The cost of a return is more than the return freight:

- collection and transport (for cross-border returns, including customs formalities in two countries),
- labour for receipt, inspection, sorting and repacking,
- the cost of repair, refurbishment or disposal,
- storage, port storage and demurrage while the goods wait,
- loss of value and lost sales,
- the refund or credit to the customer and the administration that goes with it.

Indicators. The returns managers Genchev and colleagues interviewed said they track return volume, the type and condition of returned products, their value, returns as a percentage of sales and the resources devoted to returns, and that they record return reasons with codes. The formulas below are this guide's suggestion:

Indicator	Calculation	What it tells you
Return rate	Units (or value) returned ÷ units (or value) sold	The size of the problem. Tracked separately by product, channel and market.
Return reason mix	Returns under each reason code ÷ total returns	Where prevention should start: size charts, packaging, product descriptions, transport damage.
Cost per return	Total return cost for the period ÷ number of returns	Which products are worth bringing back.
Processing time	Days from receipt to disposition (or to customer credit)	Stock left waiting and customer satisfaction. For one wholesaler interviewed by Genchev and colleagues, processing a return within 36 hours of receipt was critical.
Discrepancy rate	Returns that differ from what was declared in the RMA ÷ total returns	How well the return initiation step works.

Indicator	Calculation	What it tells you
Recovery rate	Value recovered from returns ÷ original value of returned goods	How well the disposition step works. The share returned to sale is tracked separately.

Hypothetical example: bring it back or dispose of it locally? The figures only illustrate the calculation. A customer in the EU returns a product shipped from Türkiye with a sales value of €40. After inspection it can be sold as new.

- Bringing it back to Türkiye: parcel freight €12, customs and paperwork €6, inspection and repacking €3. Total €21.
- The returned product can be sold at a discount for €32. The net contribution of bringing it back is 32 – 21 = €11.
- If the same product were worth €15 and the discounted sale brought in €12, bringing it back would lose 21 – 12 = €9. In that case, options such as collection in the destination country, local resale or donation are considered. For apparel and footwear, the EU destruction ban also enters the calculation.

Do the calculation before the product goes on sale. Returns policy, selling price and warehouse location are decided together.

Where to go next in the guide

- BGB rules for e-commerce returns: **E-export and micro-export**
- Receiving returns, stock records and WMS: **Warehousing and inventory management**
- Customs procedures, temporary admission and outward processing: **HS codes and customs procedures in Türkiye**
- Time limits and the claim file for damaged cargo: **Cargo damage and the claims process**
- Carbon and sustainability: **CBAM and sustainable logistics**
- The party that organises the return shipment: **What does a freight forwarder do?**

Which courses cover this topic?

According to the course map, reverse logistics and the circular economy are taught as a dedicated course in 4 programmes and covered within another course in 24. In some of the Turkish examples the subject is taught together with green logistics. Examples from the map:

- Akdeniz University — International Trade and Logistics, Faculty of Applied Sciences (bachelor's) — Reverse Logistics (UTL 427)
- Piri Reis University — Logistics Management, Faculty of Economics and Administrative Sciences (bachelor's) — Green and Reverse Logistics (LOJ 304)
- Tarsus University, Vocational School of Logistics — Logistics (associate degree) — Green and Reverse Logistics (LJ 235)

- Cardiff University, Cardiff Business School — MSc Logistics and Operations Management — Circular Economy Operations (BST844)
- Jönköping University, School of Engineering — Industrial Engineering and Management: Sustainable Supply Chain Management (bachelor's) — Circular Economy (TCEN17)
- ASCM — CSCP certification — Module 5: Forward and Reverse Logistics; CLTD certification — Module 8: Sustainability, Reverse Logistics, and Risk Management

Test yourself

1. An exporter brings back to Türkiye, 14 months after export, a machine the buyer rejected as defective. What two basic conditions must be met for it to be released for free circulation without customs duty? *(Answer: It must come back within 3 years of export, and its identity must be unchanged. It must also be documented that the benefits obtained through the export have been given back.)*
2. A product is being sent to the producer abroad for repair under warranty and will then come back to Türkiye. Should you think of the returned goods procedure or outward processing? *(Answer: Outward processing. Under the Customs Law, goods exported under outward processing cannot use the returned goods exemption, except where they are exported in the same state.)*
3. In many parcels arriving at the returns warehouse, the product named in the RMA differs from the one in the box. Which indicator tracks this, and which step is the problem in? *(Answer: The discrepancy rate. The problem is in return initiation (the RMA step).)*
4. A jacket returned under the right of withdrawal to a large apparel retailer in the EU cannot be resold. Can the retailer simply destroy it? *(Answer: As a rule, not from 19 July 2026. Under the ESPR, products returned under the right of withdrawal count as unsold products and destroying apparel is banned; only the derogations in the delegated regulation apply.)*

Frequently asked questions

Is reverse logistics just e-commerce returns?

No. Consumer returns are the most visible part, but reverse logistics also covers surplus production material, product recalls, business-to-business commercial returns, warranty and service flows, end-of-life products and the return of transport equipment such as pallets and crates.

Why is an RMA number needed?

An RMA (return authorisation number) shows that the seller approved the return in advance. The warehouse uses it to match the incoming parcel to the order and the reason for the return, and to track differences between what was declared and what arrived.

If goods I exported come back, do I pay duty again?

In Türkiye, goods in free circulation that come back within 3 years of export with their identity unchanged are exempt from import duties at the declarant's request. The benefits obtained through the export must be given back, and any VAT or excise exemption or refund used is collected. Goods exported under outward processing cannot use this exemption.

Which procedure should I use for a product to be repaired abroad?

A product that will be repaired and come back usually goes under outward processing. The returned goods exemption does not apply to goods exported under outward processing, except where they are exported in the same state. Agree the procedure with your customs broker before shipping.

Can returned products be destroyed in the EU?

The EU Ecodesign Regulation (ESPR) has banned large enterprises from destroying unsold apparel, clothing accessories and footwear since 19 July 2026; for medium-sized enterprises the ban starts in 2030. Products returned under the right of withdrawal count as unsold. The derogations are in Delegated Regulation (EU) 2026/296.

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