



Presidential Decree No: 433

Pursuant to the provisions of Article 1 of Law No. 1567 dated 20/02/1930; Article 2 of Law No. 474 dated 14/05/1964; Article 2 of Law No. 3283 dated 06/05/1986; Articles 16, 22, and 55 of Law No. 4458 dated 27/10/1999; and Law No. 2976 dated 02/02/1984, the annexed "Supplementary Decree to the Import Regime" is hereby put into force.

09th December 2018

Recep Tayyip ERDOĞAN
PRESIDENT OF REPUBLIC

SUPPLEMENTARY DECREE TO THE IMPORT REGIME

ARTICLE 1- (1) An additional customs duty shall be charged to the import of the articles that are enumerated in the list II annexed to the Import Regime Decree, which was put into force under the Cabinet Decree dated 20/12/1995 and numbered 95/7606, and that are mentioned in the annexed table with their Harmonized System Code (HS Code).

ARTICLE 2- (1) The rates of the additional customs duty to be charged hereunder are given in the annexed table.

(2) In any event, the total duty rate calculated (total of the additional customs duty to be charged under this Decree and the customs duty included in the list II annexed to the Import Regime Decree) shall not exceed the limits in their level increased by 50% as set forth under the Law No. 474 on the Customs Entry Tariff Schedule dated 14/05/1964. Where these limits are exceeded, the limits as indicated in the Law No. 474 shall be implemented in their level that is increased by 50%.

(3) Customs offices shall separately charge the additional customs duty from the customs duties charged for import and from the other financial obligations and record them as revenue for the general budget.

(4) The additional customs duty that falls within the scope of this Decree shall be subject to the procedures and provisions, which are implemented for the customs duty.

ARTICLE 3- (1) An additional customs duty shall be charged on the basis of the rate given in the "Other Countries" column to the articles that are enumerated in the annexed table, that are imported with an A.TR movement certificate, and that are the European Union and Turkish origin. If; however, the preferential origin status is documented for the articles originating from the countries that are included in a diagonal cumulation of origin system within the scope of the free trade agreements to which Turkey is a party, no additional customs duty shall be charged.

(2) In the implementation of this Decree, the responsibility for correctly declaring their articles' origin shall reside with the importer.

(3) Where the products enumerated in the annexed table are imported under the Inward Processing Regime and then exported as processed products, the provisions of this Decree shall not apply in calculating the compensatory tax, if any.

(4) Where the products that fall within the scope of this Decree are exported to the European Union member states with an A.TR movement certificate while being under the customs surveillance and following the collection of a tax on the basis of the customs duty as indicated in the annexed lists, the additional customs duty levied hereunder shall not apply.

(5) The countries and groups of countries that are set forth in the columns regarding the additional customs duty are the countries and groups of countries that are defined in the Import Regime Decree. The changes to the column headings that are included in the list II annexed to the Import Regime Decree shall be applicable to this Decree, too.

(6) Where the articles that fall within the scope of this Decree are also included in the list V annexed to the Import Regime Decree, no additional customs duty shall be charged.

ARTICLE 4- (1) The Ministry of Commerce is authorised to issue communiqués regarding the matters included herein and to review and finalise the specific and compulsory matters.

PROVISIONAL ARTICLE 1- (1) The provisions of this Decree shall not apply where, regarding the articles that have already been loaded for delivery to Turkey following the issuance of a waybill prior to the date of release hereof, the customs declaration of the said articles is registered or the summary declaration thereof is submitted within no later than 45 days as from the date of release hereof.

ARTICLE 5- (1) This Decree shall enter into on the date of release.

ARTICLE 6- (1) The Minister of Commerce shall implement the provisions of this Decree.

TABLE

HS CODE	NAME OF ARTICLE	ADDITIONAL CUSTOMS DUTY RATE (%)						
		1	2	3	4	5		8
						6	7	
3917.29.00.10.00	Seamless and cut by a length that surpasses the widest part of its cross section (whether or not its surface is processed, but without any further process)	0	0	0	0	10	10	10
3917.29.00.30.00	Seamed pipes	0	0	0	0	10	10	10
3917.29.00.40.00	Those made of the chemical derivatives of the natural rubber from hardened protein	0	0	0	0	10	10	10
3917.29.00.90.00	Others	0	0	0	0	10	10	10
3917.31.00.20.00	Air ducts	0	0	0	0	10	10	10
3917.31.00.80.00	Others	0	0	0	0	10	10	10
3917.32.00.10.00	Seamless and cut by a length that surpasses the widest part of its cross section (whether or not its surface is processed, but without any further process)	0	0	0	0	10	10	10
3917.32.00.20.00	Artificial casings for sausage, sujuk, salami	0	0	0	0	10	10	10
3917.32.00.30.00	Seamed pipes	0	0	0	0	10	10	10
3917.32.00.40.00	Air ducts	0	0	0	0	10	10	10
3917.32.00.80.00	Others	0	0	0	0	10	10	10
3917.33.00.00.00	Others (that are not combined or supplemented with other articles in any way) (having fittings) (1)	0	0	0	0	10	10	10
3917.39.00.10.00	Seamless and cut by a length that surpasses the widest part of its cross section (whether or not its surface is processed, but without any further process)	0	0	0	0	10	10	10
3917.39.00.30.00	Seamed ones	0	0	0	0	10	10	10
3917.39.00.40.00	Air ducts	0	0	0	0	10	10	10
3917.39.00.80.00	Others	0	0	0	0	10	10	10
3917.40.00.00.11	Hard polyvinyl chloride pipe fittings (for pressurised pipes) (1)	0	0	0	0	10	10	10
3917.40.00.00.12	Pie sockets used for polyvinyl chloride corrugated pipes used in indoor wiring (1)	0	0	0	0	10	10	10
3917.40.00.00.19	Others (1)	0	0	0	0	10	10	10
3922.10.00.00.11	Bath tubs	0	0	0	0	10	10	10
3922.10.00.00.12	Shower trays	0	0	0	0	10	10	10
3922.10.00.00.13	Washbasins	0	0	0	0	10	10	10
3922.10.00.00.14	Sinks	0	0	0	0	10	10	10
3922.20.00.00.00	Flush toilets' seats and covers	0	0	0	0	10	10	10
3922.90.00.10.00	Water cisterns (whether equipped or not)	0	0	0	0	10	10	10
3922.90.00.90.11	Bidets	0	0	0	0	10	10	10
3922.90.00.90.12	Traps (for wastewater installation)	0	0	0	0	10	10	10
3922.90.00.90.19	Others	0	0	0	0	10	10	10

HS CODE	NAME OF ARTICLE	ADDITIONAL CUSTOMS DUTY RATE (%)						
		1	2	3	4	5		8
						6	7	
3925.10.00.00.00	Cisterns, tanks, barrels, and similar containers with a volume above 300 litres	0	0	0	0	10	10	10
3925.20.00.00.00	Doors, windows, and their frames and sills and door thresholds	0	0	0	0	10	10	10
3925.30.00.00.11	Shutters	0	0	0	0	10	10	10
3925.30.00.00.12	Vents	0	0	0	0	10	10	10
3925.30.00.00.19	Others	0	0	0	0	10	10	10
3925.90.10.00.00	Special fittings and mounting members for firmly assembling doors, windows, stairs, walls, and other constructional parts	0	0	0	0	10	10	10
3925.90.20.00.00	Switches, pipes, and cable trays for electric circuits	0	0	0	0	10	10	10
3925.90.80.00.00	Others	0	0	0	0	10	10	10
4805.11.00.00.00	Fluting paper with semi-chemical wooden cellulose	0	0	0	0	10	10	10
4805.12.00.00.00	Fluting paper with semi-chemical straw cellulose	0	0	0	0	10	10	10
4805.19.10.10.00	Papers	0	0	0	0	10	10	10
4805.19.10.20.00	Cardboards	0	0	0	0	10	10	10
4805.19.90.10.00	Papers	0	0	0	0	10	10	10
4805.19.90.20.00	Cardboards	0	0	0	0	10	10	10
4805.24.00.10.00	Papers	0	0	0	0	10	10	10
4805.24.00.20.00	Cardboards	0	0	0	0	10	10	10
4805.25.00.10.00	Papers	0	0	0	0	10	10	10
4805.25.00.20.00	Cardboards	0	0	0	0	10	10	10
6802.10.00.10.00	Slate cubes and similar articles for mosaic and artificially dyed granules, small pieces, and dusts	0	0	0	0	10	10	10
6802.10.00.90.11	Made of calcareous rocks or alabasters	0	0	0	0	10	10	10
6802.10.00.90.19	Others	0	0	0	0	10	10	10
6802.21.00.00.11	Hewn or cut marble	0	0	0	0	10	10	10
6802.21.00.00.12	Hewn or cut travertine	0	0	0	0	10	10	10
6802.21.00.00.13	Hewn or cut alabaster	0	0	0	0	10	10	10
6802.21.00.00.19	Others	0	0	0	0	10	10	10
6802.23.00.00.00	Granite	0	0	0	0	10	10	10
6802.29.00.10.00	Other calcareous rocks	0	0	0	0	10	10	10
6802.29.00.90.00	Others	0	0	0	0	10	10	10
6802.91.00.00.11	Living room decorative articles made of marble hewn by the sculpture art	0	0	0	0	10	10	10
6802.91.00.00.19	Others	0	0	0	0	10	10	10
6802.92.00.00.00	Other calcareous rocks	0	0	0	0	10	10	10
6802.93.10.00.00	Those polished, decorated, or processed otherwise, but not hewn with a net weight of 10 kg or above	0	0	0	0	10	10	10
6802.93.90.00.00	Others	0	0	0	0	10	10	10

HS CODE	NAME OF ARTICLE	ADDITIONAL CUSTOMS DUTY RATE (%)						
		1	2	3	4	5		8
						6	7	
6802.99.10.00.00	Those polished, decorated, or processed otherwise, but not hewn with a net weight of 10 kg or above	0	0	0	0	10	10	10
6802.99.90.00.00	Others	0	0	0	0	10	10	10
6810.11.10.00.00	Those made of light concrete (from crushed pumice, granulated clinker, etc.)	0	0	0	0	10	10	10
6810.11.90.00.11	Those made of artificial marble	0	0	0	0	10	10	10
6810.11.90.00.19	Others	0	0	0	0	10	10	10
6810.19.00.00.00	Others	0	0	0	0	10	10	10
6810.90.00.00.00	Precast building members for civil engineering and building construction	0	0	0	0	10	10	10
6810.99.00.00.11	Concrete curbs	0	0	0	0	10	10	10
6810.99.00.00.19	Others	0	0	0	0	10	10	10
7019.39.00.00.11	Covers	0	0	0	0	10	10	10
7019.39.00.00.12	Mattresses	0	0	0	0	10	10	10
7019.39.00.00.13	Panels	0	0	0	0	10	10	10
7019.39.00.00.19	Others	0	0	0	0	10	10	10
7117.11.00.00.00	Cuff links and similar links	0	0	0	0	18	18	18
7117.19.00.10.00	Copper watch and eyeglass chain	0	0	0	0	18	18	18
7117.19.00.90.11	Those having glass parts	0	0	0	0	18	18	18
7117.19.00.90.21	Those gold, silver or platinum covered	0	0	0	0	18	18	18
7117.19.00.90.29	Others	0	0	0	0	18	18	18
7117.90.00.10.00	Those made of plastic substances and glass	0	0	0	0	18	18	18
7117.90.00.20.00	Those made of wood	0	0	0	0	18	18	18
7117.90.00.30.00	Those made of stones that can be hewn	0	0	0	0	18	18	18
7117.90.00.40.11	Those made of any type of horns	0	0	0	0	18	18	18
7117.90.00.40.12	Those made of coral	0	0	0	0	18	18	18
7117.90.00.40.13	Those made of processed tortoise shell	0	0	0	0	18	18	18
7117.90.00.40.14	Those made of processed ivory	0	0	0	0	18	18	18
7117.90.00.40.15	Those made of processed pearl	0	0	0	0	18	18	18
7117.90.00.40.16	Those made of processed bone	0	0	0	0	18	18	18
7117.90.00.40.19	Others	0	0	0	0	18	18	18
7117.90.00.50.00	Cuff links and other links made of any kind of materials (except for base metals)	0	0	0	0	18	18	18
7117.90.00.90.00	Others	0	0	0	0	18	18	18
7308.90.51.00.00	Sidings composed of two insulated corrugated sheets	0	0	0	0	10	10	10
7308.90.59.00.11	Construction parts	0	0	0	0	10	10	10
7308.90.59.00.19	Others	0	0	0	0	10	10	10
7308.90.98.00.12	Insulated single- or double-walled metallic natural gas flue system	0	0	0	0	10	10	10
7308.90.98.00.13	Perforated profiles	0	0	0	0	10	10	10
7308.90.98.00.14	Flow regulating damper	0	0	0	0	10	10	10

HS CODE	NAME OF ARTICLE	ADDITIONAL CUSTOMS DUTY RATE (%)						
		1	2	3	4	5		8
						6	7	
7308.90.98.00.15	Non-return spring valve	0	0	0	0	10	10	10
7308.90.98.00.16	Sandwich panel	0	0	0	0	10	10	10
7308.90.98.00.18	Others	0	0	0	0	10	10	10
7314.39.00.00.11	Iron or steel wire fences	0	0	0	0	10	10	10
7314.39.00.00.12	Iron or steel wire nettings	0	0	0	0	10	10	10
7314.39.00.00.19	Others	0	0	0	0	10	10	10
7315.89.00.00.00	Others	0	0	0	0	10	10	10
7321.90.00.00.11	Cast iron grids for ovens	0	0	0	0	10	10	10
7321.90.00.00.19	Others	0	0	0	0	10	10	10
8528.72.10.00.00	Projectors	0	0	0	0	10	10	10
8528.72.20.00.00	Those equipped with devices for video recording or replaying	0	0	0	0	10	10	10
8528.72.30.00.00	Those having picture display tubes	0	0	0	0	10	10	10
8528.72.40.00.00	Those having liquid crystal display (LCD) technology	0	0	0	0	10	10	10
8528.72.60.00.00	Those having plasma display panel (PDP) technology	0	0	0	0	10	10	10
8528.72.80.00.00	Others	0	0	0	0	10	10	10
8536.20.10.00.11	Household type miniature circuit breakers (fuses)	0	0	0	0	10	10	10
8536.20.10.00.19	Others	0	0	0	0	10	10	10
8536.20.90.00.11	Household type miniature circuit breakers (fuses)	0	0	0	0	10	10	10
8536.20.90.00.19	Others	0	0	0	0	10	10	10
8544.20.00.10.11	Those for telegram and phone lines	0	0	0	0	15	15	15
8544.20.00.10.19	Others	0	0	0	0	15	15	15
8544.20.00.90.11	Those for telegram and phone lines	0	0	0	0	15	15	15
8544.20.00.90.19	Others	0	0	0	0	15	15	15
8544.49.91.11.11	Power transmission cables	0	0	0	0	15	15	15
8544.49.91.11.19	Others	0	0	0	0	15	15	15
8544.49.91.19.11	Power transmission cables	0	0	0	0	15	15	15
8544.49.91.19.19	Others	0	0	0	0	15	15	15
8544.49.93.11.11	Power transmission cables	0	0	0	0	15	15	15
8544.49.93.11.19	Others	0	0	0	0	15	15	15
8544.49.93.19.11	Power transmission cables	0	0	0	0	15	15	15
8544.49.93.19.19	Others	0	0	0	0	15	15	15
8544.49.95.11.11	Those with acetate and silicone	0	0	0	0	15	15	15
8544.49.95.11.19	Others	0	0	0	0	15	15	15
8544.49.95.19.00	Others	0	0	0	0	15	15	15
8544.49.99.11.00	Underground and underwater cables (those equipped with base metal pipes or strips following the combination of multiple ones after having been insulated with any substance)	0	0	0	0	15	15	15
8544.49.99.19.11	Those with acetate and silicone	0	0	0	0	15	15	15
8544.49.99.19.19	Others	0	0	0	0	15	15	15
8544.60.10.10.11	Those with gas insulation	0	0	0	0	15	15	15
8544.60.10.10.12	Those with liquid insulation	0	0	0	0	15	15	15
8544.60.10.10.19	Others	0	0	0	0	15	15	15

HS CODE	NAME OF ARTICLE	ADDITIONAL CUSTOMS DUTY RATE (%)						
		1	2	3	4	5		8
						6	7	
8544.60.10.90.11	Those with acetate and silicone	0	0	0	0	15	15	15
8544.60.10.90.19	Others	0	0	0	0	15	15	15
8544.60.90.10.11	Those with gas insulation	0	0	0	0	15	15	15
8544.60.90.10.12	Those with liquid insulation	0	0	0	0	15	15	15
8544.60.90.10.19	Others	0	0	0	0	15	15	15
8544.60.90.90.11	Those with acetate and silicone	0	0	0	0	15	15	15
8544.60.90.90.19	Others	0	0	0	0	15	15	15
9503.00.21.00.00	Dolls	0	0	0	0	25	25	25
9503.00.29.00.00	Parts and accessories	0	0	0	0	15	15	15
9503.00.30.00.00	Electric trains (including rails, signs, other accessories thereof); reduced types for combining	0	0	0	0	30	30	30
9503.00.35.00.00	Those made of plastic substances	0	0	0	0	25	25	25
9503.00.39.00.00	Those made of other substances	0	0	0	0	30	30	30
9503.00.41.00.00	Stuffed ones	0	0	0	0	25	25	25
9503.00.49.00.00	Others	0	0	0	0	30	30	30
9503.00.55.00.00	Toy music instruments and devices	0	0	0	0	30	30	30
9503.00.61.00.00	Those made of wood	0	0	0	0	30	30	30
9503.00.70.00.00	Other toys (as sets)	0	0	0	0	25	25	25
9503.00.75.00.00	Those made of plastic substances	0	0	0	0	25	25	25
9503.00.79.00.00	Those made of other substances	0	0	0	0	30	30	30
9503.00.81.00.00	Toy guns	0	0	0	0	30	30	30
9503.00.85.00.00	Miniature metal models made of moulding method	0	0	0	0	25	25	25
9503.00.87.00.00	Portable interactive electronic education devices principally designed for children	0	0	0	0	25	25	25
9503.00.95.00.00	Those made of plastic substances	0	0	0	0	25	25	25
9503.00.99.00.00	Others	0	0	0	0	30	30	30

(1) Where imported for the purpose of being used in civilian aircrafts, the customs duty shall be charged by 0% and, in such a case, shall be subject to the end-use provisions of the customs regulations.

* 1: The EU Member States, EFTA Member States, Israel, Macedonia, Bosnia and Herzegovina, Morocco, Palestine, Tunisia, Egypt, Georgia, Albania, Chile, Serbia, Monte Negro, Kosovo, Mauritius, Moldova, Faroe Islands, 2: South Korea, 3: Malaysia, 4: Singapore, 5: Group Countries Benefiting from the Generalized System of Preferences, 6: Least Developed Countries, 7: Developing Countries, 8: Other Countries