

HS CODE	PRODUCT	CUSTOMS DUTY	CUSTOMS DUTY (DEVELOPING COUNTRIES)	VALUE ADDED TAX	SPECIAL CONSUMPTION TAX	CUSTOMS SURVEILLANCE *	ADDITIONAL CUSTOMS DUTY	ADDITIONAL FINANCIAL OBLIGATION - GENERALIZED SYSTEM OF PREFERENCES (GSP)	RESOURCE UTILIZATION SUPPORT FUND (RUSF) **	Import 2022/7 Communique - Road Vehicles ***
8712.00.30.00.00	BICYCLE	14	10.5	18%		CUSTOMS VALUE 200\$/PIECE	%20,0 (Except for EU, EFTA ve FTA countries)	Within the scope of Additional Financial Obligation (INDONESIA: 3,5% *** UKRAINE: 3,5% *** VIETNAM: 3,5% *** BOLIVIA: 10,5% *** CAPE VERDE: 10,5% *** MONGOLIA 10,5% *** PARAGUAY: 10,5% *** PAKISTAN: 10,5% (Only for those arriving from EU with A.TR)	Within the scope of RUSF	
8711.60.90.00.12	SCOOTER	6	2.5	18%	3%		%20,0 (Except for EU, EFTA ve FTA countries)	Within the scope of Additional Financial Obligation (INDONESIA: 3,5% *** UKRAINE: 3,5% *** VIETNAM: 3,5% *** BOLIVIA: 2,5% *** CAPE VERDE: 2,5% *** MONGOLIA 2,5% *** PARAGUAY: 2,5% *** PAKISTAN: 2,5%) (Only for those arriving from EU with A.TR)	Within the scope of RUSF	Imported Vehicle Conformity Letter
8711.60.90.00.11	SCOOTER	6	2.5	18%	37%		%20,0 (Except for EU, EFTA ve FTA countries)	Within the scope of Additional Financial Obligation (INDONESIA: 3,5% *** UKRAINE: 3,5% *** VIETNAM: 3,5% *** BOLIVIA: 2,5% *** CAPE VERDE: 2,5% *** MONGOLIA 2,5% *** PARAGUAY: 2,5% *** PAKISTAN: 2,5%) (Only for those arriving from EU with A.TR)	Within the scope of RUSF	Imported Vehicle Conformity Letter
8711.60.10.00.00	E-BIKE	6	2.5	18%	3%		%20,0 (Except for EU, EFTA ve FTA countries)	Within the scope of Additional Financial Obligation (INDONESIA: 3,5% *** UKRAINE: 3,5% *** VIETNAM: 3,5% *** BOLIVIA: 2,5% *** CAPE VERDE: 2,5% *** MONGOLIA 2,5% *** PARAGUAY: 2,5% *** PAKISTAN: 2,5%) (Only for those arriving from EU with A.TR)	Within the scope of RUSF	Imported Vehicle Conformity Letter

HS CODE	Good Description	Duties and Controls	Customs Duty	Customs Duty (Developing Countries)	VAT	Surveillance	Anti-Dumping Duty	Additional Customs Duty	Additional Financial Obligation-GSP	Resource Utilization Support Fund	List Numbered V	End Use (List Numbered V)
8714.91	-- Frames and forks, and parts thereof:											
	--- Frames and mountings:											
8714.91.10.00.11	---- Of steel	SURVEILLANCE ***ADDITIONAL CUSTOMS DUTY *** ADDITIONAL FINANCIAL OBLIGATION-GSP *** RUSF EXEMPT *** PRE-ARRIVAL.NOTICE ***	4.7	1.2	18%	CUSTOMS VALUE 25 \$/pcs		10.0% (EU, EFTA and FTA countries exempted)	Within the scope of Additional Financial Obligation (INDONESIA: 3.5% *** UKRAINE: 3.5% *** VIETNAM: 3.5% *** BOLIVIA: 1.2% *** CAPE VERDE: 1.2% *** * MONGOLIA: 1.2% *** PARAGUAY: 1.2% *** PAKISTAN: 1.2% (Only for those arriving from EU with A.TR)	RUSF EXEMPT		
8714.91.10.00.19	---- Other	SURVEILLANCE ***ADDITIONAL CUSTOMS DUTY *** ADDITIONAL FINANCIAL OBLIGATION-GSP *** RUSF EXEMPT *** PRE-ARRIVAL.NOTICE ***	4.7	1.2	18%	CUSTOMS VALUE 25 \$/pcs		10.0% (EU, EFTA and FTA countries exempted)	Within the scope of Additional Financial Obligation (INDONESIA: 3.5% *** UKRAINE: 3.5% *** VIETNAM: 3.5% *** BOLIVIA: 1.2% *** CAPE VERDE: 1.2% *** * MONGOLIA: 1.2% *** PARAGUAY: 1.2% *** PAKISTAN: 1.2% (Only for those arriving from EU with A.TR)	RUSF EXEMPT		
8714.91.30.00.00	--- Front forks	ADDITIONAL CUSTOMS DUTY *** ADDITIONAL FINANCIAL OBLIGATION-GSP *** RUSF EXEMPT *** PRE-ARRIVAL.NOTICE ***LIST NUMBERED V*** END USE (LIST NUMBERED V)	4.7	1.2	18%			10.0% (EU, EFTA and FTA countries exempted)	Within the scope of Additional Financial Obligation (INDONESIA: 3.5% *** UKRAINE: 3.5% *** VIETNAM: 3.5% *** BOLIVIA: 1.2% *** CAPE VERDE: 1.2% *** * MONGOLIA: 1.2% *** PARAGUAY: 1.2% *** PAKISTAN: 1.2% (Only for those arriving from EU with A.TR)	RUSF EXEMPT	WITHIN THE SCOPE OF IMPORT REGIME DECISION ATTACHMENT LIST V (For details, see "LIST NUMBERED V" tab)	END USE (LIST V- For details, see "LIST V (END USE" tab))
8714.91.90.00.00	--- Parts	ADDITIONAL FINANCIAL OBLIGATION-GSP *** RUSF EXEMPT *** PRE-ARRIVAL.NOTICE ***	4.7	1.2	18%				Within the scope of Additional Financial Obligation (INDONESIA: 3.5% *** UKRAINE: 3.5% *** VIETNAM: 3.5% *** BOLIVIA: 1.2% *** CAPE VERDE: 1.2% *** * MONGOLIA: 1.2% *** PARAGUAY: 1.2% *** PAKISTAN: 1.2% (Only for those arriving from EU with A.TR)	RUSF EXEMPT		
8714.92	-- Wheel rims and spokes:											
8714.92.10.00.00	--- Rims	ADDITIONAL CUSTOMS DUTY *** ADDITIONAL FINANCIAL OBLIGATION-GSP *** RUSF EXEMPT *** PRE-ARRIVAL.NOTICE ***	4.7	1.2	18%			10.0% (EU, EFTA and FTA countries exempted)	Within the scope of Additional Financial Obligation (INDONESIA: 3.5% *** UKRAINE: 3.5% *** VIETNAM: 3.5% *** BOLIVIA: 1.2% *** CAPE VERDE: 1.2% *** * MONGOLIA: 1.2% *** PARAGUAY: 1.2% *** PAKISTAN: 1.2% (Only for those arriving from EU with A.TR)	RUSF EXEMPT		
8714.92.90.00.00	--- Spokes	ADDITIONAL FINANCIAL OBLIGATION-GSP *** RUSF EXEMPT *** PRE-ARRIVAL.NOTICE ***	4.7	1.2	18%				Within the scope of Additional Financial Obligation (INDONESIA: 3.5% *** UKRAINE: 3.5% *** VIETNAM: 3.5% *** BOLIVIA: 1.2% *** CAPE VERDE: 1.2% *** * MONGOLIA: 1.2% *** PARAGUAY: 1.2% *** PAKISTAN: 1.2% (Only for those arriving from EU with A.TR)	RUSF EXEMPT		
8714.93.00.00.00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocketwheels	ADDITIONAL FINANCIAL OBLIGATION-GSP *** RUSF EXEMPT *** PRE-ARRIVAL.NOTICE ***	4.7	1.2	18%				Within the scope of Additional Financial Obligation (INDONESIA: 3.5% *** UKRAINE: 3.5% *** VIETNAM: 3.5% *** BOLIVIA: 1.2% *** CAPE VERDE: 1.2% *** * MONGOLIA: 1.2% *** PARAGUAY: 1.2% *** PAKISTAN: 1.2% (Only for those arriving from EU with A.TR)	RUSF EXEMPT		

HS CODE	Good Description	Duties and Controls	Customs Duty	Customs Duty (Developing Countries)	VAT	Surveillance	Anti-Dumping Duty	Additional Customs Duty	Additional Financial Obligation-GSP	Resource Utilization Support Fund	List Numbered V	End Use (List Numbered V)
8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof:											
8714.94.20.00.00	--- Brakes	ADDITIONAL FINANCIAL OBLIGATION-GSP *** RUSF EXEMPT *** PRE-ARRIVAL.NOTICE ***	4.7	1.2	18%				Within the scope of Additional Financial Obligation (INDONESIA: 3.5% *** UKRAINE: 3.5% *** VIETNAM: 3.5% *** BOLIVIA: 1.2% *** CAPE VERDE: 1.2% *** MONGOLIA: 1.2% *** PARAGUAY: 1.2% *** PAKISTAN: 1.2% (Only for those arriving from EU with A.TR)	RUSF EXEMPT		
8714.94.90.00.00	--- Parts	ADDITIONAL FINANCIAL OBLIGATION-GSP *** RUSF EXEMPT *** PRE-ARRIVAL.NOTICE ***	4.7	1.2	18%				Within the scope of Additional Financial Obligation (INDONESIA: 3.5% *** UKRAINE: 3.5% *** VIETNAM: 3.5% *** BOLIVIA: 1.2% *** CAPE VERDE: 1.2% *** MONGOLIA: 1.2% *** PARAGUAY: 1.2% *** PAKISTAN: 1.2% (Only for those arriving from EU with A.TR)	RUSF EXEMPT		
8714.95.00.00.00	-- Saddles	ADDITIONAL CUSTOMS DUTY *** ADDITIONAL FINANCIAL OBLIGATION-GSP *** RUSF EXEMPT *** PRE-ARRIVAL.NOTICE ***	4.7	1.2	18%			10.0% (EU, EFTA and FTA countries exempted)	Within the scope of Additional Financial Obligation (INDONESIA: 3.5% *** UKRAINE: 3.5% *** VIETNAM: 3.5% *** BOLIVIA: 1.2% *** CAPE VERDE: 1.2% *** MONGOLIA: 1.2% *** PARAGUAY: 1.2% *** PAKISTAN: 1.2% (Only for those arriving from EU with A.TR)	RUSF EXEMPT		
8714.96	-- Pedals and crank-gear, and parts thereof:											
8714.96.10.00.00	--- Pedals	ADDITIONAL CUSTOMS DUTY *** ADDITIONAL FINANCIAL OBLIGATION-GSP *** RUSF EXEMPT *** PRE-ARRIVAL.NOTICE ***LIST NUMBERED V*** END USE (LIST NUMBERED V)	4.7	1.2	%18			10.0% (EU, EFTA and FTA countries exempted)	Within the scope of Additional Financial Obligation (INDONESIA: 3.5% *** UKRAINE: 3.5% *** VIETNAM: 3.5% *** BOLIVIA: 1.2% *** CAPE VERDE: 1.2% *** MONGOLIA: 1.2% *** PARAGUAY: 1.2% *** PAKISTAN: 1.2% (Only for those arriving from EU with A.TR)	RUSF EXEMPT	WITHIN THE SCOPE OF IMPORT REGIME DECISION ATTACHMENT LIST V (For details, see "LIST NUMBERED V" tab)	END USE (LIST V-For details, see "LIST V (END USE" tab))
8714.96.30.00.00	--- Crank gear	ADDITIONAL FINANCIAL OBLIGATION-GSP *** RUSF EXEMPT *** PRE-ARRIVAL.NOTICE ***	4.7	1.2	%18				Within the scope of Additional Financial Obligation (INDONESIA: 3.5% *** UKRAINE: 3.5% *** VIETNAM: 3.5% *** BOLIVIA: 1.2% *** CAPE VERDE: 1.2% *** MONGOLIA: 1.2% *** PARAGUAY: 1.2% *** PAKISTAN: 1.2% (Only for those arriving from EU with A.TR)	RUSF EXEMPT		
8714.96.90.00.00	--- Parts	ADDITIONAL FINANCIAL OBLIGATION-GSP *** RUSF EXEMPT *** PRE-ARRIVAL.NOTICE ***	4.7	1.2	%18				Within the scope of Additional Financial Obligation (INDONESIA: 3.5% *** UKRAINE: 3.5% *** VIETNAM: 3.5% *** BOLIVIA: 1.2% *** CAPE VERDE: 1.2% *** MONGOLIA: 1.2% *** PARAGUAY: 1.2% *** PAKISTAN: 1.2% (Only for those arriving from EU with A.TR)	RUSF EXEMPT		

HS CODE	PRODUCT	CUSTOMS DUTY	CUSTOMS DUTY (DEVELOPING COUNTRIES)	VALUE ADDED TAX	SPECIAL CONSUMPTION TAX	ADDITIONAL FINANCIAL OBLIGATION - GENERALIZED SYSTEM OF PREFERENCES (GSP)	2022/9 CE	RESOURCE UTILIZATION SUPPORT FUND (RUSF) *	Import 2022/9 Communiqué Annex - Group 1 Import of Used or Refurbished Goods **	Product Safety - 2022/15 Battery - Accumulator ***	List No. V ****
9029.20.31.10.00	SPEED INDICATOR	2.6	0	8%-18%		Within the scope of Additional Financial Obligation (INDONESIA: 2,6% *** INDIA: 2,6% *** UKRAINE: 2,6% *** VIETNAM: 2,6% ***) (Only for those arriving from EU with A.TR)		Within the scope of RUSF			
8537.10.98.00.19	CONTROLLER	2.1	0	18%		Within the scope of Additional Financial Obligation (INDONESIA: 2,1% *** INDIA: 2,1% *** UKRAINE: 2,1% *** VIETNAM: 2,1% ***) (Only for those arriving from EU with A.TR)		RUSF exemption			Within the scope of List No. V in Import Regime Decree
8507.60.00.00.19	BATTERY	2.7	0	18%	3% (Those for starting the engine of electric motor vehicles only)	Within the scope of Additional Financial Obligation (INDONESIA: 2,7% *** INDIA: 2,7% *** UKRAINE: 2,7% *** VIETNAM: 2,7% ***) (Only for those arriving from EU with A.TR)		RUSF exemption		Within the scope of Battery - Accumulator TAREKS Inspection.	Within the scope of List No. V in Import Regime Decree
8504.40.55.90.00	CHARGING DEVICE	3.3	0	18%		Within the scope of Additional Financial Obligation (INDONESIA: 3,3% *** INDIA: 3,3% *** UKRAINE: 3,3% *** VIETNAM: 3,3% ***) (Only for those arriving from EU with A.TR)	Within the scope of CE (LVD, EMC)	Within the scope of RUSF			
8501.31.00.90.11	ENGINE	2.7	0	18%		Within the scope of Additional Financial Obligation (INDONESIA: 2,7% *** INDIA: 2,7% *** UKRAINE: 2,7% *** VIETNAM: 2,7% ***) (Only for those arriving from EU with A.TR)	Within the scope of CE (Except for those used in motor land vehicles) (LVD, EMC (Except for asynchronous "Induction" motors))	RUSF exemption	Group 1 - Certain Goods (200 \$/KG Gross)		Within the scope of List No. V in Import Regime Decree

CUSTOM DUTIES & TAX REGULATIONS : TUBES & TYRES

HS CODE	Good Description	Duties and Controls	Customs Duty	Customs Duty (Developing Counties)	VAT	Surveillance	Anti-Dumping Duty	Additional Customs Duty	Additional Financial Obligation-GSP	Resource Utilization Support Fund
4011.50.00.00.00	Outer tyre-Of a kind used on bicycles	SURVEILLANCE *** ANTI-DAMPING DUTY ***ADDITIONAL CUSTOMS DUTY *** ADDITIONAL FINANCIAL OBLIGATION-GSP *** PRE-ARRIVAL NOTICE ***	4	0	18%	CUSTOMS VALUE 3 \$/KG(GROSS)	Anti-Dumping Duty: China 0.73 \$/Kg *** Indonesia 0.66-0.73 \$/Kg *** *** India 0.73 \$/Kg *** Malaysia 0.62-0.73 \$/Kg *** *** Thailand 0.73 \$/Kg *** Sri Lanka 0.73 \$/Kg *** Taiwan 0.73 \$/Kg *** Vietnam 0.73 \$/Kg	10.0% (EU, EFTA and FTA countries exempted)	Within the scope of Additional Financial Obligation (INDONESIA: 4% *** INDIA: 4% *** UKRAINE: 4% *** VIETNAM: 4% ***) (Only for those arriving from EU with A.TR)	Resource Utilisation Support Fund (RUSF) is applied at the entering into free circulation for acceptance credit, cash on delivery, deferred payment and L/C payment methods.
4013.20.00.00.00	Inner Tube -Of a kind used on bicycles	SURVEILLANCE *** ANTI-DAMPING DUTY ***ADDITIONAL CUSTOMS DUTY *** ADDITIONAL FINANCIAL OBLIGATION-GSP *** PRE-ARRIVAL NOTICE ***	4	0	18%	CUSTOMS VALUE 3,5 \$/KG(GROSS)	Anti-Dumping Duty: China 2.02 \$/Kg *** Indonesia 0.85-1.49 \$/Kg *** *** India 2.02 \$/Kg *** Malaysia 0.22-1.55 \$/Kg *** *** Thailand 2.02 \$/Kg *** Sri Lanka 2.02 \$/Kg *** Taiwan 2.02 \$/Kg *** Vietnam 2.02 \$/Kg	10.0% (EU, EFTA and FTA countries exempted)	Within the scope of Additional Financial Obligation (INDONESIA: 4% *** INDIA: 4% *** UKRAINE: 4% *** VIETNAM: 4% ***) (Only for those arriving from EU with A.TR)	Resource Utilisation Support Fund (RUSF) is applied at the entering into free circulation for acceptance credit, cash on delivery, deferred payment and L/C payment methods.

CUSTOM DUTIES & TAX REGULATIONS : PARTS USED IN MANUFACTURING E-BIKES

HS CODE	PRODUCT	CUSTOMS DUTY	CUSTOMS DUTY (DEVELOPING COUNTRIES)	VALUE ADDED TAX	SPECIAL CONSUMPTION TAX	ADDITIONAL FINANCIAL OBLIGATION - GENERALIZED SYSTEM OF PREFERENCES (GSP)	2022/9 CE	RESOURCE UTILIZATION SUPPORT FUND (RUSF) *	Import 2022/9 Communiqué Annex - Group 1 Import of Used or Refurbished Goods **	Product Safety - 2022/15 Battery - Accumulator ***	List No. V ****
9029.20.31.10.00	SPEED INDICATOR	2.6	0	8%-18%		Within the scope of Additional Financial Obligation (INDONESIA: 2,6% *** INDIA: 2,6% *** UKRAINE: 2,6% *** VIETNAM: 2,6% ***) (Only for those arriving from EU with A.TR)		Within the scope of RUSF			
8537.10.98.00.19	CONTROLLER	2.1	0	18%		Within the scope of Additional Financial Obligation (INDONESIA: 2,1% *** INDIA: 2,1% *** UKRAINE: 2,1% *** VIETNAM: 2,1% ***) (Only for those arriving from EU with A.TR)		RUSF exemption			Within the scope of List No. V in Import Regime Decree
8507.60.00.00.19	BATTERY	2.7	0	18%	3% (Those for starting the engine of electric motor vehicles only)	Within the scope of Additional Financial Obligation (INDONESIA: 2,7% *** INDIA: 2,7% *** UKRAINE: 2,7% *** VIETNAM: 2,7% ***) (Only for those arriving from EU with A.TR)		RUSF exemption		Within the scope of Battery - Accumulator or TAREKS Inspection.	Within the scope of List No. V in Import Regime Decree
8504.40.55.90.00	CHARGING DEVICE	3.3	0	18%		Within the scope of Additional Financial Obligation (INDONESIA: 3,3% *** INDIA: 3,3% *** UKRAINE: 3,3% *** VIETNAM: 3,3% ***) (Only for those arriving from EU with A.TR)	Within the scope of CE (LVD, EMC)	Within the scope of RUSF			
8501.31.00.90.11	ENGINE	2.7	0	18%		Within the scope of Additional Financial Obligation (INDONESIA: 2,7% *** INDIA: 2,7% *** UKRAINE: 2,7% *** VIETNAM: 2,7% ***) (Only for those arriving from EU with A.TR)	Within the scope of CE (Except for those used in motor land vehicles) (LVD, EMC (Except for asynchronous "Induction" motors))	RUSF exemption	Group 1 - Certain Goods (200 \$/KG Gross)		Within the scope of List No. V in Import Regime Decree

* Resource Utilization Resource Fund (RUSF) :	RUSF is applied at the release for free circulation for acceptance credit, cash on delivery, deferred payment and L/C payment methods. It is applied as 6% of the FOB value.
** Import 2022/9 Communiqué Annex - Group 1 Import of Used or Refurbished Goods :	<p>Import is allowed if the customs value of the used or refurbished goods are equal to or more than (including other overseas expense items) the unit customs value determined for the relevant HS Code. If the customs value of the goods is below the unit customs value, the taxes will be calculated over the unit value. Imports of those covered by the Investment Incentive Certificate will be allowed regardless of their unit value.</p> <p>After registering in the system of the Ministry of Commerce, General Directorate of Imports, an application is made with the documents belonging to the product and the importer, and a reference number for compliance is created.</p>
*** Product Safety - 2022/15 Battery - Accumulator :	<p>In accordance with the Communiqué on Product Safety and Inspection 2022-15, it is necessary to become a member of the TAP (Portable Battery Manufacturers and Importers) Association and obtain an Environmental Compliance Certificate. Then, TAREKS* Inspections are carried out with test reports from an accredited laboratory showing that the battery product to be imported is within the rates and amounts of harmful substances determined by the Regulation on Control of Waste Batteries and Accumulators.</p> <p>*TAREKS means <i>Risk Based Control System in Foreign Trade</i> in Turkish</p>
**** List No. V :	It is a system of suspension of customs duties for raw materials and intermediate products with insufficient or no domestic production in order to ensure that imports are regulated for the benefit of the country's economy and in accordance with the requirements of international trade.
* Resource Utilization Resource Fund (RUSF) :	RUSF is applied at the release for free circulation for acceptance credit, cash on delivery, deferred payment and L/C payment methods. It is applied as 6% of the FOB value.



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INFORMATION SOCIETY DOCUMENTS

CUSTOM DUTIES & TAX REGULATIONS IN TURKİYE: BICYCLE, E-BICYCLE, SCOOTER AND PARTS

15 SEPTEMBER 2022