

Customs inspections realized within the scope of post-release control and prominent subjects in these inspections

Post-release control can be described as the most radical change in the Turkish customs control system realized within the framework of harmonization with the EU. Until 2008, audits were only carried out at the customs administrations by the conventional inspection method without any notice or complaint. In these inspections, the accuracy of the information and documents declared in the customs declarations and the compatibility with the customs legislation were investigated and these inspections were held limited to the customs administrations. With the Regulation on Post-Release Control and Control of Risky Transactions, it is ensured that post-release control can be realized “on-site” which means at the place of declarant. In the current practice, the document inspection conducted at the customs administrations is carried out by the inspection officers; whereas post-release control is carried out by the customs inspectors.

Post-release control is carried out systematically and according to a plan. Companies which will go through the post control within a calendar year are pre-determined based on risk analysis criteria within the framework of the control plan. However, if it is deemed necessary, post-release control can be performed apart from the ones determined on the annual schedule.

Post-release control is carried out to determine whether the obligations stipulated in the customs legislation and other relevant legislation have been fulfilled. Therefore, post-release control can be limited to a specific period, subject, sector, customs procedure, tariff, type of tax etc. However, essentially, it is carried out on the basis of customs taxation elements: value, tariff, origin and quantity.

Prominent subjects in post-release control;

1. Royalty and license payments
2. Price differences and additional payments
3. Importations of goods free of charge
4. Transfer pricing
5. VAT base in importation
6. RUSF
7. Inward processing procedures
8. VAT returns numbered 2
9. Stamp duty

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