

It is necessary to re-arrange articles 242 and 244 of the Customs Code.

Atty.Yakup Güneş

There is a sui generis procedure that must be followed in the resolution of disputes arising from customs legislation and this procedure is regulated within the framework of articles 242 and 244 of the Customs Code. Failure to comply with this procedure deprives persons who come into conflict with the customs administration of the opportunity to subject their alleged illegality to a judicial review effectively.

In Article 244 of the Customs Law, it is stipulated that in case an application for settlement against additional accrual and penalty decisions issued by the Customs administrations is made within fifteen days from the date of notification, the period for filing an objection or litigation will stop, and if a settlement cannot be reached, the period will resume.

However, in Article 242 of the same Code, it is regulated that the obliged parties can make an administrative objection within 15 days against the customs duties, penalties, and administrative decisions notified to them, and if this objection is rejected, they can apply to a lawsuit against the rejection of the objection. Accordingly, for the period of a lawsuit to start, firstly the objection must be rejected.

Therefore, it is considered that the provision stating that "the period of administrative objection or litigation will stop if an application for settlement is made" may lead to hesitations in the application of this procedure.

To prevent possible loss of rights, we believe that it is necessary to harmonize articles 242 and 244 of the Customs Code with each other.

Explanations in this article reflect the writer's personal view on the matter. EY and/or Kuzey YMM ve Bağımsız Denetim A.Ş. disclaim any responsibility in respect of the information and explanations in the article. Please be advised to first receive professional assistance from the related experts before initiating an application regarding a specific matter, since the legislation is changed frequently and is open to different interpretations.