

Problems and solutions encountered in voluntary compliance with customs duties

Evren Kılıç

Article 53/5 of the Customs Regulation and Article 234/3 of the Customs Law, which are envisaged to encourage voluntary compliance with customs duties, cannot fully serve its purpose due to the difficulties experienced in implementation, and may lead to unfair competition between companies due to different practices of customs administrations before the liable parties. For this reason, it would be beneficial to revise the aforementioned articles to increase voluntary compliance.

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.