

Problems experienced in recovery of incorrectly repaid or remitted customs duties and our solutions

In Article 217 of the Customs Law, it is stipulated that in case of erroneous refund or removal of customs duties, the taxes accrued at the beginning will be collected again, and if the said amounts are not paid within fifteen days from the notification date, action will be taken in accordance with the provisions of the Law No. 6183.

Although the transactions established within the scope of this article of the Law are essentially administrative decisions, due to some formal deficiencies in the notifications sent by the Customs Administrations for this purpose, the absence of detailed regulations on the subject and the relatively vague wording of Article 217 of the Customs Law, the administrative transactions established within the scope of the aforementioned article of the law cause some unnecessary and long-lasting disputes.

In order to prevent these negativities, there is a necessity for the Ministry of Commerce to implement some administrative regulations appropriate to the nature of the transaction within the scope of the aforementioned article, taking into account the constitutional and legal obligations.

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