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## Turkiye increases additional customs duty rates on textile industry

- *On 16 October, a Presidential Decree that increases additional customs duty rates imposed on textile industry was promulgated in the Official Gazette of Turkiye. The increases are set to be applied as of 15 November.*
- *The amendment covers both raw materials and final products in textile goods, and it is estimated that the tax burden due to this amendment will range from 30% to 166.7%.*
- *Not all products classified as textile goods are covered by the amendment; therefore, it will be useful for those importing goods into Turkiye of goods classified in Chapters 51 to 63 of Harmonized System (HS) Code to check the additional customs duty rate changes on that basis.*

A new Presidential Decree increases additional customs duty rates imposed in Turkiye on both raw materials and final products in the textile industry. Via Decree No. 7709, promulgated in the Turkish *Official Gazette* dated 16 October 2023 and numbered 32341, the additional customs duty rates collected on the import of certain goods classified in Chapters 51 to 63 were increased by rates ranging from 30% to 166.7%.

This Decree will enter into force on the thirtieth day following the date of publication (i.e., 15 November 2023).

The Decree modifies additional customs duty rates for most of the goods classified in these Chapters, increasing the rates by a range of 30% to 166.7%, although no change has been made in the rates of some goods.

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<b>Product description</b>	<b>Increase in additional customs duties</b>
Apparel and clothing	30%
Fabrics, cotton, filaments, fibers	35%

Other made-up textile articles	45%
Staple fibers and certain cottons	64%
Man-made filaments and certain cottons	100% — 166.7%

In this context, it is considered beneficial for real and legal persons importing goods classified in Chapters 51 to 63 to check the additional customs duty rate changes on the basis of the Harmonized System (HS) Code.<sup>1</sup>

Importantly, the new Decree also indicates that during the importation of the goods classified in Chapter 51 to 63 with United Arab Emirates origins, additional customs duty rates will be applied at a discounted rate for some products.

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**ENDNOTE**

<sup>1</sup> The Harmonized Commodity Description and Coding System generally referred to as "Harmonized System" or simply "HS" is a multipurpose international product nomenclature developed by the World Customs Organization.

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