

## Brief Introduction on Export Regime of Turkey

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Turkey has an export-oriented strategy in foreign trade and therefore ensures a detailed regulation of this area. All types of export-related transactions are conducted within the framework of the Export Regime Decree, bilateral and multilateral agreements, regulations, as well as communiqués and instructions to be issued accordingly.

The Export Regime Decree (“Decree”), which constitutes the highest norm of the current export regime legislation, designates the Ministry of Economy (“Ministry”) as the authorized body and defines its powers. The Decree also determines the principles and procedures on export for the purpose of regulating, supporting, and increasing the level of exports for the benefit of national economy.

The Decree also envisages a liberal regime in terms of export activities. Accordingly, all goods can be freely exported other than those whose exportation is explicitly prohibited by laws, decrees, and international agreements. The Decree also authorizes the Ministry to impose restrictions or prohibitions in cases of unusual economic developments or to maintain the domestic availability of supplies. The Ministry can also introduce measures for public security and morality; human health; protection of animals, plants, or the environment; protection of assets that have artistic, historical, and archaeological value.

The Export Regulation (“Regulation”), on the other hand, regulates the procedures and principles to be applied, as well as the authorized

body for exports. The Regulation, furthermore, defines and regulates the types of exportations. The types of exportations subject to the regulation are as follows: exports having no special nature, exports on registration, exports on credit, exports by means of consignment, exportation of imported goods, exportation to free zones, exportation made through counter purchase or barter trade, exports through leasing, transit trade and exports without returns.

According to the Regulation, every person, legal entity, or joint venture can be an exporter provided that it owns tax number and is a member of related exporter association. Exporters must priorly apply to the competent customs office with a customs declaration approved by the General Secretariat of the Exporters' Associations ("Associations") to start the exporting processes.

The Associations, which are established to support export activities and carry out the necessary inspections and practices, are the key institutions in the Turkish export system. Despite being affiliated to the Ministry of Economy, the Associations classify semi-governmental organizations since their boards of directors are elected from the representatives of member firms. All export declarations are subject to the approval of the related exporter association before submitted to the customs authorities.

The Associations generally require the submission of a registration form along with the following attachments for membership applications: a certified copy of the tax liability letter taken from the relevant tax office, a copy of the specimen of signature, a copy of trade registry gazette, as well as a letter of undertaking. If the process is going to be followed by a proxy, a copy of the power of attorney and the signature specimen of the proxy must also be submitted. However, different associations may request additional documents.

The goods that are taken out of the customs territory of Turkey for export purposes are subject to the customs control. Such goods are exported via predetermined routes under the supervision of the customs administration. The customs regime is also subject to a very detailed regulation under the Customs Law No. 4458.

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