

Amendments in Customs Regime Applicable to Overseas Shopping

A. Introduction

The Presidential Decree (“**Amending Decree**”) published in the Official Gazette dated 7 January 2026 and numbered 33130 introduced amendments to the Decree on the Implementation of Certain Articles of Customs Law No. 4458 (“**Decree**”), which had entered into force pursuant to the Council of Ministers' Decree dated 29 September 2009 and numbered 2009/15481. The Amending Decree can be accessed [here](#).

B. Amendment

Prior to the Amending Decree, effective from 21 August 2024, goods sent to a natural person via postal or express cargo transportation, provided that they were non-commercial in nature and quantity, did not exceed 30 kilograms in weight, and had a customs value of up to EUR 30, as well as pharmaceutical products with a value not exceeding EUR 1,500, could be imported under simplified procedures within the framework of the exemption granted. In this regard, a fixed tax rate of 30% was applied to goods arriving directly from European Union member states, while goods arriving from other countries were subject to a fixed tax rate of 60%. Books and similar printed publications brought for personal use were exempt from taxes, regardless of their country of origin. Additionally, if the imported product was included in Annex (IV) of the Special Consumption Tax Law No. 4760, an additional tax of 20% was applied to the above rates.

However, with the Amending Decree, the exemption previously granted for goods with a value of up to EUR 30, provided that they were non-commercial in nature and quantity, has been abolished. Consequently, goods sent to a natural person via postal or express cargo transportation, even if non-commercial in nature, may no longer be eligible for import under the Simplified Customs Declaration and will instead be subject to the normal import procedures as set out by the general provisions of the legislation.

Nevertheless, pharmaceutical products and food supplements sent to a natural person via postal or express cargo transportation, based on a report from a healthcare institution or a doctor's prescription, which are non-commercial in nature and do not exceed a value of EUR 1,500, may continue to be imported under the simplified procedure, subject to the application of fixed tax rates.

C. Conclusion

In the press release issued by the Ministry of Trade on 7 January 2026, it was stated that the regulations introduced by the Amending Decree aim to mitigate the risks that may arise regarding the compliance of products entering the country via e-commerce platforms with Turkey's product safety standards. It was also particularly emphasized that the removal of certain product categories from the exemption scope does not impose a ban on their importation but rather subjects them to normal inspection procedures.

The Amending Decree will enter into force on 6 February 2026.

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