

Türkiye

ARTICLE 3: ADVANCE RULINGS

Binding Tariff information (BTI)

The BTI concept ensures uniform application of customs legislation and, in particular, tariff classification.

- The authorized customs administrations issue binding tariff information on written/electronic request.

-Binding tariff information is binding on the customs administrations as against the holder of the information only in respect of the tariff classification of goods and only for goods on which customs formalities are completed after the date on which the information was supplied by them.

- The holder of such information must prove that for binding tariff information, the goods to be declared correspond to those described in the information in every respect

- The BTI decision is valid for 6 years.

- All BTI decisions issued by the customs authorities are introduced in the national BTI system.

-Binding tariff information shall cease to be valid:

(a) where an amendment is made in the Turkish Customs Tariff and the information no longer conforms to the provisions laid down thereby;

(b) where it is no longer compatible with the amendments in the decisions of the World Customs Organization regarding the nomenclatures, explanatory notes and tariff headings with which the republic of Turkey has to comply;

(c) where the holder is notified of its revocation or amendment.

In the cases referred to in subparagraphs (a) and (b), binding tariff information shall cease to be valid starting from the date when the above-mentioned amendments are published in the Official Gazette.

For reference:

BTI Portal (Turkish)

<https://uygulama.gtb.gov.tr/BTBBasvuru/AnaSayfa>