

ANNEX-1

SERVICE CODE	SERVICE DESCRIPTION	2026 MINIMUM FEES (TRY)
EXP	EXPORT OPERATIONS (FOR ALL CUSTOMS – PER DECLARATION)	
EXP-1	Final Export Transactions (Including Inward Processing)	Road/Air: 2,050 TL Sea: 2,670 TL
EXP-2	Temporary Export Transactions (Including Outward Processing)	4,100 TL
EXP-3	ATA Carnet Transaction	4,100 TL
EXP-4	Non-Commercial Exit (Free of Charge)	2,740 TL
EXP-5	Export Transactions via Second Customs (Except Air Transport)	5,470 TL
EXP-6	Export Transactions by Post and Cargo (Up to 25 invoices – for each invoice exceeding 25, 66 TL is added)	2,740 TL
EXP-7	Bulk Goods Export Transactions (Except goods that do not require mechanical loading/unloading equipment and goods loaded at the company's own facility)	8,260 TL
EXP-8	In addition to the above service fees, for the second and each subsequent Truck / Container / Vehicle / Wagon	690 TL
EXP-9	If the declaration consists of more than ten items, for the	50 TL

	eleventh and each subsequent item	
IMP	IMPORT OPERATIONS (PER DECLARATION)	
IMP-1	Import Transactions (Road / Air Transport)	Road: 3,390 TL Air: 3,320 TL
IMP-2	Import Transactions (Imports arriving by sea and carried out at the port)	4,670 TL
IMP-3	Full Declaration – Simplified Procedure (Additionally per declaration)	2,160 TL
IMP-4	Bulk Agricultural Products Import Transactions	12,900 TL
IMP-5	Other Bulk Goods Import Transactions	10,140 TL
IMP-6	Temporary Import Declaration (Import under the Temporary Import Regime)	5,470 TL
IMP-7	ATA Carnet Transaction	3,900 TL
IMP-8	Import within the scope of the Inward Processing Regime	4,670 TL
IMP-9	Import transactions of goods transported via pipeline or electricity transmission lines and in continuous flow (CIF value-based progressive pricing shall not apply)	8,140 TL
	IMPORT OF PRECIOUS METALS AND CERTAIN INDUSTRIAL PRODUCTS	

IMP-10	<p>For imports of processed or unprocessed precious metals (Gold, Silver, Platinum) and goods under:</p> <ul style="list-style-type: none"> • Chapter 72 (Iron and Steel) • Chapter 74 (Copper) • Chapter 76 (Aluminium) <p>Customs brokerage service fees shall be applied per import declaration according to CIF value.</p>	
	CIF Value Up to 500,000 USD	8,140 TL
	CIF Value 500,001 - 1,000,000 USD	10,740 TL
	CIF Value 1,000,001 - 1,500,000 USD	13,340 TL
	CIF Value Over 1,500,001 USD	15,940 TL
IMP-11	Import Transactions with Undertaking Letter (per undertaking)	2,090 TL
IMP-12	Non-Commercial Entry (Free of Charge)	3,410 TL
IMP-13	<p>Provided that the above fees are not lower than the amounts specified, customs brokerage service fees based on CIF value shall be applied progressively as follows</p>	
	a)CIF value 0 – 15,000 USD Tariff amounts apply.	
	b)CIF value 15,001 – 225,000 USD For the portion exceeding	

	15,000 USD, 0.3‰ (three per thousand) is applied. (a+b)	
	c) CIF value 225,001 – 2,000,000 USD For the portion exceeding 200,000 USD, 0.1‰ (one per thousand) is applied. (a+b+c)	
	d) CIF value 2,000,001 – 10,000,000 USD For the portion exceeding 2,000,000 USD, 0.01‰ (one per ten thousand) is applied. (a+b+c+d)	
	e) CIF value exceeding 10,000,000 USD The minimum fee shall be determined progressively according to the above levels up to 10,000,000 USD. For values exceeding 10,000,001 USD, a minimum fee shall be determined by agreement of the parties, not less than 0.003‰ of the CIF value. (a+b+c+d+e)	
IMP-14	In addition to the above service fees, for the second and each subsequent Truck / Container / Vehicle / Wagon	1,350 TL
IMP-15	If the declaration contains more than ten items, for the eleventh and each subsequent item	70 TL
TR	TRANSIT OPERATIONS	
TR-1	Transit transactions for goods not in free circulation	3,670 TL

TR-2	Transit transactions for goods in free circulation (Including Export Accompanying Document)	940 TL
ANT	CUSTOMS WAREHOUSE OPERATIONS	
ANT-1	Customs brokerage service fees for each warehouse declaration are applied progressively according to CIF value:	
	a) CIF value 0-15,000 USD	1,350 TL
	b) CIF value 15,001-225,000 USD For the portion exceeding 15,000 USD, 0.1‰ (one per thousand) applies. (a+b)	
	c) CIF value 225,001-2,000,000 USD For the portion exceeding 225,000 USD, 0.033‰ (thirty-three per hundred thousand) applies. (a+b+c)	
	d) CIF value 2,000,001-10,000,000 USD For the portion exceeding 2,000,000 USD, 0.0033‰ (thirty-three per million) applies. (a+b+c+d)	
	e) CIF value exceeding 10,000,000 USD Minimum fee determined progressively as above. For values exceeding 10,000,001 USD, minimum fee	

	determined by agreement of the parties. (a+b+c+d+e)	
ANT-2	Transfer of Goods within the Warehouse	3,670 TL
ANT-3	In addition to the above service fees, for the second and each subsequent Truck / Container / Vehicle / Wagon	1,000 TL
	SPECIAL OPERATIONS	
SB-1	Free Zone Transaction Forms (per form)	1,350 TL
SP-1	Resolution of guarantees including partial refund procedures, return and cancellation procedures (per guarantee resolution declaration)	900 TL
SP-2	Manifest transactions (per customs declaration)	2,160 TL
SP-3	Temporary Import Permit Inward Processing Permit Binding Tariff Information Binding Origin Information INF document transactions Short-term permit Outward Processing Permit End-Use Permit	1,590 TL
SP-4	For each transaction:	940 TL

	<ul style="list-style-type: none"> • DTS • TSE • Ministry of Agriculture permits • Metrology inspection • Agricultural quarantine • Veterinary permits • Registration certificates • Expert examinations • Consular approvals • Liquidation CIF 1%, 3%, 10% procedures • TPS applications • Investment Incentive Certificates (excluding issuance) • IRIS • ITKIB sampling procedures • Laboratory analysis (chemical laboratory) <p>Fee for 11 or more transactions determined by agreement of the parties.</p>	
SP-5	Preparation and certification of A.TR, EUR.1, EUR-MED, Form A circulation and origin documents for export and transit operations (per document)	350 TL
	CONSULTANCY FEES	
CONS-1	Verbal consultation at the office (up to one hour)	2,670 TL
CONS-1-1	Each additional hour	1,350 TL

CONS-2	Consultation at the location upon request (up to one hour)	6,720 TL
CONS-2-1	Each additional hour	2,670 TL
CONS-3	Written opinion	6,720 TL
CONS-4	Continuous consultancy (monthly)	13,330 TL

ANNEX-2

Minimum Fee Tariff for Authorized Customs Consultancy for 2026

AN1	General Warehouse (Type A, B) – Per Determination Report	245,960 TL
	Private Warehouse (Type C, D) – Per Determination Report	173,460 TL
	Private Warehouse (Type E) – Per Determination Report	332,960 TL
AN2	General Warehouse (Type A, B) – Per Determination Report	115,470 TL
	Private Warehouse (Type C, D) – Per Determination Report	97,190 TL
	Private Warehouse (Type E) – Per Determination Report	173,460 TL
AN3	General Warehouse (Type A, B) – Per Determination Report	115,470 TL

	Private Warehouse (Type C, D) – Per Determination Report	97,190 TL
	Private Warehouse (Type E) – Per Determination Report	173,460 TL
AN4	General Warehouse (Type A, B) – Per Determination Report	115,470 TL
	Private Warehouse (Type C, D) – Per Determination Report	97,190 TL
	Private Warehouse (Type E) – Per Determination Report	173,460 TL
AN5	General Warehouse (Type A, B) – Per Determination Report	115,470 TL
	Private Warehouse (Type C, D) – Per Determination Report	97,190 TL
AN6 (MONTHLY)	0-5,000 m ² /m ³	137,220 TL
	5,001-10,000 m ² /m ³	176,060 TL
	10,001 m ² /m ³ and above	245,960 TL
AN7 (ANNUAL)	General Warehouse	245,960 TL
	Private Warehouse	122,990 TL
AN8 (MONTHLY)	0-5,000 m ² /m ³	143,720 TL
	5,001-10,000 m ² /m ³	204,520 TL
	10,001 m ² /m ³ and above	258,870 TL

AN9	Determination Contract	12,300 TL
	Determination report to be issued for handling activities carried out in the warehouse	1,160 TL
	Per determination report to be issued for handling activities performed outside the warehouse	2,520 TL
	In handling activities performed outside the warehouse, in cases where the handling operation is not completed, per report to be issued monthly	1,000 TL
	In cases where the fees payable for determination reports exceed 76,800 TL per month	The amount shall be determined by agreement between the parties
GC1	Per Determination Report	<p>For permits up to 1,032,190 TL CIF value, not less than 11,580 TL, 2% of the CIF value.</p> <p>For permits exceeding 1,032,190 TL, 0.1‰ (one per thousand) of the CIF value of the exceeding portion.</p> <p>If the total fee exceeds 122,990 TL, the exceeding portion shall be determined by agreement between the parties.</p>
GC2	Per Determination Report	<p>Not less than 58,010 TL, 0.5‰ (five per ten thousand) of the CIF value.</p> <p>If the total fee exceeds 127,820 TL, the exceeding portion shall be determined by agreement between the parties.</p>
NK1	Per Determination Report	For the first report issued each month

		<p>33,680 TL</p> <p>For each subsequent report</p> <p>11,670 TL</p> <p>If the number of reports issued within the same month exceeds five, the fee shall be calculated according to this method.</p>
DR1	Per Determination Report	<p>Not less than 24,620 TL, 0.5‰ of the CIF value.</p> <p>If the total fee exceeds 94,510 TL, the exceeding portion shall be determined by agreement between the parties.</p>
DR2	Per Determination Report	<p>Not less than 24,620 TL, 0.5‰ of the FOB value of the export goods subject to determination.</p> <p>If the total fee exceeds 94,510 TL, the exceeding portion shall be determined by agreement between the parties.</p>
GK1	Per Determination Report	<p>Not less than 24,620 TL, 0.5‰ of the CIF value.</p> <p>If the total fee exceeds 94,510 TL, the exceeding portion shall be determined by agreement between the parties.</p>
GK2	Per Determination Report	<p>Not less than 24,620 TL, 0.5‰ of the CIF value.</p> <p>If the total fee exceeds 94,510 TL, the exceeding portion shall be determined by agreement between the parties.</p>
AT1	For determination operations carried out within the scope of AT1 determination code per document	24,620 TL

EU2	Per Determination Report	50,540 TL
OK1	Preliminary examination of Authorized Economic Operator (AEO) Status Certificate application files	19,440 TL
SK1	Per Determination Contract	10,890 TL
SK1	If the post-clearance control request includes more than one document, for each additional document	1,000 TL
INF4	Control of short-term supplier declarations within the framework of relevant legislation (per document)	24,620 TL
	Control of long-term supplier declarations within the framework of relevant legislation (per document)	122,990 TL
ZD1	Per Determination Report	12,950 TL
BD1	Per Determination Contract	10,890 TL
	If corrections are made in more than one declaration within the same Inward Processing Regime (DİİB) or Processing Permit (DİZİN)	2,210 TL

	up to 30 declarations, additional fee per declaration	
	If the number of declarations exceeds 30,	the fee for the exceeding portion shall be determined by agreement between the parties.
TK1	Per Determination Contract	Not less than 10,140 TL, 0.1‰ (one per thousand) of the total value of imports and exports carried out. If the total fee exceeds 91,860 TL, the exceeding portion shall be determined by agreement between the parties.
MH1	Per Determination Report	Not less than 24,620 TL, 0.5‰ of the CIF value. If the total fee exceeds 94,510 TL, the exceeding portion shall be determined by agreement between the parties.
TP1	Per Determination Report	For the first report issued each month 24,620 TL For each subsequent report 8,550 TL If the number of reports issued in the same month exceeds five, the fee shall be calculated according to this method.
DK1	Per Determination Report (Monthly)	17,550 TL

	If more than one declaration exists within the same report per declaration	350 TL
	If the monthly total fee exceeds 35,100 TL	The exceeding portion shall be determined by agreement between the parties.