

## PRESIDENTIAL DECISION



Decision Number: 10813

It has been decided, in accordance with Article 167 of the Customs Law No. 4458, to put into effect the attached "Decision on Amending the Decision Regarding the Implementation of Certain Articles of the Customs Law No. 4458".

January 6, 2026

Recep Tayyip Erdoğan

PRESIDENT

SOME ARTICLES OF CUSTOMS LAW NO. 4458  
DECISION ON AMENDING THE DECISION REGARDING ITS IMPLEMENTATION

ARTICLE 1- The first paragraph of Article 62 of the Decision on the Implementation of Certain Articles of the Customs Law No. 4458, which was put into effect by the Council of Ministers Decision dated 29/9/2009 and numbered 2009/15481, has been amended as follows:

"(1) On the value of pharmaceutical goods and dietary supplements that arrive to a natural person via postal or express cargo transportation based on a health institution report or doctor's prescription, which are not of commercial quantity or nature, and whose value does not exceed 1500 Euros;

a) 30% if imported directly from European Union countries,

b) 60% if coming from other countries,

c) In the case of goods included in List (IV) annexed to the Special Consumption Tax Law No. 4760 dated 6/6/2002, an additional 20% will be added to the above rates.

A single, fixed tax is collected at that rate."

ARTICLE 2 - The phrase "exceeding 30 Euros" in subparagraph (b) of the first paragraph of Article 126 of the same Decision has been repealed.

ARTICLE 3 - This Decision shall enter into force 30 days after its publication date.

ARTICLE 4 - The Minister of Trade shall execute the provisions of this Decision.