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Turkey

INTERNATIONAL TRADE

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This country-specific Q&A provides an overview of international trade laws and regulations applicable in Turkey.

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TURKEY

INTERNATIONAL TRADE



1. What has been your jurisdiction's historical level of interaction with the WTO (e.g. membership date for the GATT/WTO, contribution to initiatives, hosting of Ministerials, trade policy reviews)?

Türkiye has been an active international trading partner of many countries/regions since its inception. It acceded to the General Agreement on Tariffs and Trade in 1951 and has been active in the architecture of the global trading system since then. Türkiye is also a founding member of the WTO. At the WTO, Türkiye is a member of Asian developing members, G-33 group, Friends of A-D Negotiations, and W52 sponsors. 7th trade policy review of Türkiye was completed in November 2023.

2. Are there any WTO agreements to which your jurisdiction is not party (e.g. Government Procurement Agreement)? Is your jurisdiction seeking to accede to these agreements?

Türkiye is not party to the Agreement on Government Procurement Agreement and Agreement on Trade in Civil Aircraft. Türkiye was not party to the International Dairy Agreement and International Bovine Meat Agreement of the WTO, which were terminated in 1997.

3. Is your jurisdiction participating in any ongoing WTO negotiations (e.g. E-Commerce Joint Initiative) and what has been its role?

Türkiye currently participates in the following initiatives/informal discussions: joint initiative on e-commerce, informal discussion on investment facilitation for development, informal working group on micro, small and medium-sized enterprises, joint initiative on services domestic regulation, structured discussion on trade and environmental sustainability.

4. Has your jurisdiction engaged in the WTO dispute settlement system in the past 5 years? If so, in which disputes and in which capacity (as a party to a dispute or as a third party)?

Türkiye's involvement in the WTO dispute settlement system has been increasing over the past years. Since the establishment of the WTO in 1995, Türkiye has brought six disputes as a complainant four of which have been filed in the last three years. Four recent disputes that Türkiye has been acting as a complainant are as follows:

- DS 513: Morocco — Anti-Dumping Measures on Certain Hot-Rolled Steel from Turkey,
- DS 523: United States — Countervailing Measures on Certain Pipe and Tube Products (Turkey),
- DS 564: United States — Certain Measures on Steel and Aluminium Products,
- DS 595: European Union — Safeguard Measures on Certain Steel Products.

Türkiye faced 12 disputes as respondent three of which were filed in the past five years. Three recent disputes that Türkiye has been acting as a respondent are as follows:

- DS 561: Turkey — Additional Duties on Certain Products from the United States,
- DS 573: Turkey — Additional duties on imports of air conditioning machines from Thailand,
- DS 578: Turkey — Certain Measures concerning the Production, Importation and Marketing of Pharmaceutical Products.

Moreover, Türkiye has participated in 109 disputes between other members of the WTO as a third party, 42 of which were in the past five years.

5. Has your jurisdiction expressed any views on reform of the WTO, in particular, the dispute settlement system and the Appellate Body?

Türkiye has been a party of the joint proposals submitted to the Dispute Settlement Body aiming to revitalize the Appellate Body since 2017.¹ Most recently, on 11 September 2023, Turkish delegation delivered remarks regarding the dispute settlement system. In this context, unlike some members which aims to conclude reforms by the next ministerial conference, Türkiye considers that more time is needed to reach substantial progress.²

Footnotes:

¹ See WTO, WT/DSB/W/609 and related revisions.

² See WTO, WT/DSB/M/482, para 5.26.

6. What are the key bilateral and/or regional free trade agreements (FTAs) in force for your jurisdiction and from which dates did they enter into force?

Türkiye currently has 23 free trade agreements in force with the following countries/jurisdictions:

- Albania (entered into force on 1 May 2008),
- United Arab Emirates (entered into force on 1 September 2013),
- United Kingdom (29 December 2020),
- Bosnia and Herzegovina (entered into force on 1 July 2003 and the revised version entered into force on 1 August 2021),
- European Free Trade Association (EFTA) (entered into force on 1 April 1992 for Switzerland, Liechtenstein and Norway and on 1 September 1992 for Iceland, the revised version entered into force on 25 June 2018),
- Faroe Islands (entered into force on 1 October 2017),
- Morocco (entered into force on 1 January 2006, the revised version entered into force on 28 April 2022),
- Palestine (entered into force on 1 June 2005),
- South Korea (entered into force in phases on 1 May 2013 and 1 August 2018),
- Georgia (entered into force on 1 November 2008),
- Israel (entered into force on 1 May 1997),
- Montenegro (entered into force on 1 March 2010 the revised version entered into force on 1 July 2022),

- Kosovo (entered into force on 1 September 2019),
- North Macedonia (entered into force on 1 September 2000),
- Malaysia (entered into force on 1 August 2015),
- Egypt (entered into force on 1 March 2007),
- Moldova (entered into force on 1 November 2016),
- Mauritius (entered into force on 1 June 2013),
- Serbia (entered into force on 1 September 2010, the revised version entered into force on 1 June 2019),
- Singapore (entered into force on 15 August 2017),
- Chile (entered into force on 1 March 2011),
- Tunisia (entered into force on 1 July 2005),
- Venezuela (entered into force on 21 August 2020).

Türkiye also enacted preferential trade agreements with the following countries/jurisdictions:

- Iran (entered into force in 2015),
- Azerbaijan (entered into force in 2021),
- Pakistan (entered into force on 1 May 2023),
- Uzbekistan (entered into force on 1 July 2023).

Türkiye also has a customs union with the European Union which entered into force on 1 January 1996.

7. Is your jurisdiction currently negotiating any FTAs (or signed any FTAs that have not yet entered into force) and, if any, with which jurisdictions? What are your jurisdiction's priorities in those negotiations (e.g. consolidating critical mineral supply chains, increasing trade in financial services, etc.)? For both FTAs under negotiation and signed FTAs, when are they expected to enter into force?

Türkiye is currently negotiating free trade agreement with ten countries and/or country groups. The negotiations with Japan, Thailand and Indonesia are currently actively on-going. Türkiye is also conducting communications to expedite negotiations with Mexico, Peru, Colombia, MERCOSUR, Ecuador, Cameroon, and the Gulf Cooperation Council. The new agreements signed with Qatar, Lebanon, and Sudan as well as the revisions made to the agreement with Montenegro are currently under the ratification process.

In the context of revisions to the existing agreement,

Türkiye is aiming to conclude negotiations with Georgia and Malaysia in the short term and initiate negotiations with Moldova and North Macedonia. Türkiye is also conducting negotiations with Azerbaijan to revise the existing preferential trade agreement.

8. Which five countries are the biggest trading partners for your jurisdiction in relation to each of exports and imports and which goods or services are particularly important to your jurisdiction's external trade relationships?

Five biggest goods exporters to Türkiye in 2022 were Russia, China, Germany, the United States, and Switzerland respectively. Main goods imported by Türkiye were nuclear materials, mineral fuels, iron and steel, and precious metals. Five biggest goods importers from Türkiye in 2022 were Germany, the United States, the United Kingdom, Iraq, and Italy respectively. Main goods exported by Türkiye were vehicles, nuclear materials, mineral fuels, iron and steel, and electrical machinery.

Five biggest services importers from Türkiye in 2022 were Germany, the United States, the United Kingdom, Russia, and France. Five biggest services exporters to Türkiye in 2022 were Ireland, Germany, the United States, the United Kingdom and Liberia. Main services exported and imported by Türkiye was transportation.

9. What are the three most important domestic and three most important international developments that are likely to have the biggest impact on your jurisdiction's trade profile and priorities?

Turkish trade policy is shaped by the Customs Union Agreement signed with the European Union in 1995. According to the agreement, Türkiye must align its trade policy with the policies of the EU. Since 2015 parties have been conducting negotiations to revise and modernize the agreement to encompass contemporary issues. Therefore, a potential change in the Customs Union Agreement would create major changes in Türkiye's trade profile and priorities. Another international issue that has significant impact in Türkiye's trade policy is the armed conflicts/wars occurring in the region, particularly Russia-Ukraine war. As an energy dependent country, Türkiye imports substantial amount of fuel and natural gas from Russia, and also has a unique relationship with Ukraine, which positioned Türkiye in a focal point in the context of Black

Sea Grain Initiative. Lastly, the adoption of the EU Green Deal will significantly change Türkiye's production and trade preferences since the EU countries constitute the top export destination for Türkiye.

In terms of domestic developments, Türkiye's macroeconomic policies are in the centre of its trade priorities. The interest rate policy adopted by the government following COVID-19 pandemic, which devaluated Turkish Lira, resulted significant changes in trade patterns and preferences. Currently, Türkiye shifts away from the said policy and aims to adopt an orthodox policy that will significantly impact its trade priorities. Another domestic issue was the devastating earthquake took place in February 2023 that demolished more than 10 cities, which disrupted the value chains in addition to creating a humanitarian crisis. Therefore, revitalization of the economy in the region still constitutes a major challenge. Lastly, attraction of foreign direct investments to Türkiye through adoption of systemic reforms constitute a major issue that would decrease the trade deficit.

10. Has your jurisdiction taken any specific domestic measures to address sustainability issues in international supply chains, for example in relation to forced labour, human rights and environmental issues? Is it seeking to address these issues in any FTAs or other international agreements?

National legislation including the Constitution includes provisions to prevent forced labour, human rights and preserve environment. However, Türkiye currently does not have a domestic measure to address these sustainability issues.

Türkiye is party to more than 30 international environmental agreements (please see the full list from the website of the Ministry of Foreign Relations; <https://www.mfa.gov.tr/data/DISPOLITIKA/Anlasmalar.pdf>). Türkiye is also party to 59 labour agreement of the International Labour Organization ("ILO") (please see the full list from the website of the ILO; <https://www.ilo.org/ankara/conventions-ratified-by-turkey/lang-en/index.htm>).

The FTA signed with South Korea, which includes a trade and sustainability chapter aiming to reinforce applicable international agreements such as ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up and 2006 Ministerial Declaration of the UN Economic and Social Council on Full Employment and

Decent Work. Similarly, Türkiye's FTA's with the EFTA countries include provisions relating to trade and sustainability.

11. Is your jurisdiction taking any specific domestic measures to promote near-shoring/on-shoring for strategic goods (i.e. domestic subsidies, import tariffs, or export restrictions)? Is it seeking to address these issues in any FTAs or other international agreements?

Türkiye does not have near-shoring measures but on-shoring measures are implemented through the Decision No. 2012/3305 on State Aids in Investments ("State Aids Decision") and its secondary legislation govern the general framework government incentives in Türkiye, which aims to decrease trade deficit, support high and medium-high technology investments, promote development in least developed areas/cities. Accordingly, Türkiye adopts following incentive schemes:

- regional investment incentive scheme: the State Aids Decision provides a list dividing regions of Türkiye into six separate categories based on the development level these areas and providing various incentives in varying amounts based on the amount of the investment and its location,
- priority investment incentive scheme: the scheme is provided for high technology investments such as pharmaceuticals, office, accounting and computing machinery, radio, TV and communications equipment, medical, precision and optical instruments, and aircraft and spacecrafts. These investments benefit from the incentives provided for region 5 regardless of their location.
- strategic investment incentive scheme: strategic investment incentive scheme provides specific incentives for the investments to be made for the production of intermediate or final products of which more than 50% are supplied through imports. Energy investments and investments approved by the Technology Focused Industry Movement Program are also considered as strategic investments.
- general investment incentive scheme: regardless of the location of the investment, the scheme is available for investments for all investments that fall outside of the scope of the aforementioned schemes provided that the investment meets the minimum fixed

investment thresholds (differs based on the location).

Depending on the type of the applicable incentive scheme and the location of the investment following subsidies are available with varying rates in the context of the State Aids Decision:

- VAT exemption,
- Customs duty exemption,
- Tax deduction,
- Social security premium support (employee and employer shares),
- Interest/profit share support,
- Land allocation,
- VAT refund.

12. What is the legal regime governing trade sanctions in your country? Has it evolved in response to ongoing geopolitical developments, such as the on-going crisis in Ukraine?

Türkiye does not adopt a uniform sanctions regime but implements sanctions by way of laws and regulations based on subject matters. These include narcotics (Law on Inspection of Narcotics dated 12 June 1933, No. 2313); casino machinery (Law on Roulette, Tilt, Foosball and Similar Game Tools and Machines dated 13 December 1968, No. 1072); certain types of plants (Regulation on Plant Quarantine published in the official gazette dated 3 December 2011 with the number 28131); and chemical weapons, chemicals and waste which are categorized dangerous and ozone depleting substances (Communiqué on Import 2017/1) Respective sanctions are provided in Law 6415 on the Prevention of the Financing of Terrorism. Türkiye also imposes export controls through different control lists published by various authorities, which carry out licensing activities. These authorities include: the Ministry of Defence, the Ministry of Treasury and Finance, the Ministry of Trade, the Turkish Atomic Energy Authority. The sanctions regime has not changed due to the on-going crisis in Ukraine.

13. Does your jurisdiction use trade remedies and, if so, what remedies are most commonly used? And in which jurisdictions and on which products are they most commonly applied?

Türkiye is a frequent user of trade remedies. Türkiye currently applies 65 different measures under the legislation concerning unfair competition in imports

which govern anti-dumping and countervailing measures, and currently conducting 18 investigations. Moreover, Türkiye also applies 9 safeguard measures, 3 of which are applied solely against the imports from Iran, and currently conducting 3 investigations. Main focus of the trade remedy measures are steel and textile products and related raw materials but the measures are implemented for other products such as tooth brushes if the conditions are fulfilled.

14. What is the key legislation relating to anti-dumping duties, countervailing duties and safeguards? What are the authorities responsible for investigating and deciding whether these remedies are applied?

Legislation relating to anti-dumping and countervailing measures consist of the Law No. 4412 on the Prevention of Unfair Competition in Imports, the Decree No. 99/13482 on the Prevention of Unfair Competition in Imports, and the Regulation on the Prevention of Unfair Competition in Imports dated 30.10.1999. Similarly, legislation relating to safeguard measure consist of the Decision No. 2004/7305 on Safeguard Measures in Imports and the Regulation on Safeguard Measures in Imports dated 08.06.2004.

The Board of Evaluation of Unfair Competition in Imports evaluates outcome of the anti-dumping and countervailing measure investigations conducted by the General Directorate of Imports of the Ministry of Trade and decides on whether a measure will be imposed. Similarly, the Board of Evaluation of Safeguard Measures in Imports evaluates the outcome of safeguard investigations conducted by the General Directorate of Imports decides on whether a measure will be imposed. If the boards decide that conditions of a measure are fulfilled and necessary, anti-dumping and countervailing measures are implemented through a communique and safeguard measures are implemented through a Presidential decree.

15. What is the process for a domestic business and/or industry to seek trade remedies (i.e. key documentation, evidence required, etc.)? How can foreign producers participate in trade remedies investigations in your jurisdiction?

Domestic producers, any natural or legal person or association acting on behalf of domestic industry, claiming that they are materially injured or that threat of material injury existed by reason of dumped or

subsidised imports or that the establishment of an industry is materially retarded due to such imports, may make a written application to the Directorate General of Imports for initiation of an investigation. The complaint must include evidence of dumping or subsidy, injury and the causal link between dumped or subsidised imports and the alleged injury. A representativeness test exists for anti-dumping and countervailing measure investigation to ensure that the proposed measure has sufficient support from the domestic industry producing the subject product (at least 25% of total domestic production must support the complaint/request and domestic producers representing more than 50% of the domestic production must not express opposition). Similar conditions are present for safeguard measures whereby the applicants must demonstrate that conditions of safeguard measure are fulfilled. Foreign producers exporting subject goods to Türkiye can participate in investigations by submitting their responses to the questionnaires published by the Ministry to become an interested party and participate in the investigation.

16. Does your jurisdiction have any special regulations or procedures regarding investigation of possible circumvention or evasion of trade remedies? What are the consequences of circumventing or evading trade remedies?

A circumvention investigation can be initiated by the Ministry if there is sufficient evidence that an existing measure is circumvented. Investigations are initiated for cases where there is evidence for a change in the pattern of trade between a third country and Turkey or the country subject to measures and Turkey or individual companies in the country subject to measures and Turkey, stemming from a practice, process or work for which there is insufficient due cause or economic justification other than the imposition of the anti-dumping duty or countervailing duty, and where the remedial effects of the duty are being undermined or nullified. If a circumvention practice is detected as a result of the investigation, original measures can be extended to the country concerned.

17. What are the substantive legal tests in your jurisdiction for the application of remedies? Does your jurisdiction apply a lesser duty rule and/or a public interest test in anti-dumping investigations? Are there any other notable features of your

jurisdiction's trade remedies regime?

Türkiye trade remedy regime aligns with the applicable agreements of the WTO whereby existence of dumping, injury and causal link must be established in the context of investigations. The measure implemented subsequent to investigation can be lower than the actual dumping margins if it is considered that lesser duties would be sufficient to offset the injury caused by dumping.

Although the legislation concerning trade remedies does not include a specific public interest test for anti-dumping investigations, the General Directorate evaluates whether the measure would contribute to or conflict with public interest pursuant to general principles of administrative law, which requires public authorities to consider public interest in their actions.

18. Is there a domestic right of appeal against the authority's decisions? What is the applicable procedure?

As per Article 24 of the Law No. 2575 on the Council of State, Presidential decisions (covering decrees implementing safeguard measures) and legislations enacted by the administrative authorities that have nation-wide application (covering communiques implementing AD/CVD measures) can be requested to be annulled within 60 days of their publication.

19. Has your jurisdiction's imposition of any trade remedies been challenged at the WTO? If so, what was the outcome? A general explanation of trends can be provided for jurisdictions involved in significant trade remedies dispute settlement.

There have been three disputes where other members of the WTO requested consultations with Türkiye regarding trade remedy measures. These disputes were:

- DS 208: Turkey — Anti-Dumping Duty on Steel and Iron Pipe Fittings,
- DS 428: Turkey — Safeguard measures on imports of cotton yarn (other than sewing thread),
- DS 537: Turkey — Additional duties on imports of air conditioning machines from Thailand.

Neither of the disputes resulted in adjudication before a panel whereby it issued its report evaluating the claimed inconsistencies.

20. What authorities are responsible for enforcing customs laws and regulations and what is their role?

Customs law is enforced by the customs administration spread around the entry and exit points of Türkiye such as borders, airports and ports. As per Article 3 of the Law No. 4458 on Customs ("Customs Law"), central administration, the General Directorate of Customs established under the Ministry of Trade, is also customs administration responsible for administering and enforcing customs law.

21. Can importers apply for binding rulings from the customs authority in advance of an import transaction? How can customs decisions be challenged?

Pursuant to Article 9 of the Customs Law, binding rulings for customs duties and origin requirements can be requested from the customs authorities. Customs decisions can be challenged through complaints mechanisms provided in Article 242 of the Customs Law. Relevant persons may appeal the customs duties, penalties and administrative decisions notified to them within fifteen days from the date of notification by submitting a petition to the higher authority or, if there is no higher authority, to the same authority. If the appeal is rejected by the higher authority, a dispute can be filed before tax or administrative courts depending on the subject matter of the customs decision.

22. Where can information be found about import tariffs and other customs charges?

Customs duties and other customs charges are published on the Official Gazette with Import Regime Decisions and Decisions on the Imposition of Additional Customs Duty on Imports. The Ministry of Trade also makes available all decisions in force on its website (please visit; <https://ticaret.gov.tr/ithalat/ithalat-mevzuati/ithalat-rejim-i-karari-igv-karari-ve-ithalat-tebligleri>).

23. Does your jurisdiction have any of the following features: a. Authorised Economic Operator (AEO) or equivalent programme? b. Mutual recognition arrangements (MRAs) with other jurisdictions in relation to their AEO programmes? c. Suspension of duties on any goods imports (for example, for

goods for which there is no domestic production)? d. Allowing goods imports valued below a certain amount to enter duty free (*de minimis* shipments)?

a. Authorised Economic Operator (AEO) or equivalent programme?

Turkey's AEO Program, launched in 2013 and updated in 2014, aims to facilitate foreign trade by minimizing time and costs while enhancing security. Companies meeting specific criteria can apply for an AEO Certificate after completing a detailed questionnaire and audit process. This certificate grants privileges like local clearance and authorized consignor/consignee status, reducing paperwork and time spent at customs. The program also boosts a company's reputation internationally and can lead to agreements with other countries for smoother trade operations.

b. Mutual recognition arrangements (MRAs) with other jurisdictions in relation to their AEO programmes?

Turkey has signed an MRA with South Korea in 2014 and has ongoing negotiations with some countries such as USA, Georgia and Kazakhstan.

c. Suspension of duties on any goods imports (for example, for goods for which there is no domestic production)?

The Suspension System is applied by suspending customs duties for industrial products that are not produced in Turkey and the EU, and tariff quotas for products that are produced in the EU and Turkey but are insufficient. With this practice, it is aimed to facilitate the access of our industrialists to raw materials and to increase their competitiveness in the international market. On the other hand, iron and steel and coal products and agricultural products covered by the European Coal and Steel Community Free Trade Agreement between Turkey and the European Union are outside the scope of the suspension system. In this context, finished products and products intended for retail sale cannot be subject to the suspension regime.

The products granted customs duty exemption under the Suspension System are published in List V of the Import Regime Decree. Before making new applications under the Suspension System, it is necessary to examine the List No. V of the Import Regime Decree published in the Official Gazette dated 31 December 2022 and numbered 32060 (3rd Repeated). Import Communiqué (Import: 2023/18) contains provisions regarding the Suspension System.

d. Allowing goods imports valued below a certain amount to enter duty free (*de minimis* shipments)?

An exemption is granted to books or similar printed publications for personal use, which come to a person in the Turkish Customs Territory by mail or fast cargo transport, the cost of which does not exceed a total of 150 Euros per shipment. This has been regulated by making amendments to the Decree Regarding Amendment of Certain Articles of the Customs Law No. 4458 in accordance with the Presidential Decree No. 5303 published in the Official Gazette dated 15 March 2022.

24. What free trade zones and facilities such as bonded warehouses are available in your jurisdiction?

Turkey has established 18 operational free zones since 1985, aiming to promote export-focused investments and production while attracting foreign direct investment and technology. In general, all kind of activities can be performed in Turkish Free Zones such as: manufacturing, research and development (R&D), software, general trading, storing, packing, banking and insurance, assembly and disassembly, maintenance services. Free Zones in Türkiye are as follows: Mersin Free Zone (1985), Antalya Free Zone (1985), Aegean Free Zone (1987), Istanbul Ataturk Airport Free Zone (1990), (Trabzon Free Zone - 1990), Istanbul Thrace Free Zone (1990), Adana Yumurtalık Free Zone (1992), Istanbul Industry & Trade Free Zone (1992), Samsun Free Zone (1995), Europe Free Zone (1996), Rize Free Zone (1997), Kayseri Free Zone (1997), Izmir Free Zone (1997), Gaziantep Free Zone (1998), TUBITAK-MRC Free Zone (1999), Denizli Free Zone (2000), Bursa Free Zone (2000), Kocaeli Free Zone (2000).

Bonded warehouses are also recognized in Türkiye. The customs warehousing procedure allows the storage in a customs warehouse of (i) the goods not in free circulation, without such goods being subject to import duties or commercial policy measures and (ii) the goods in free circulation being placed in a customs warehouse shall attract the application of measures normally attaching to the export of such goods.

25. What are the domestic scrutiny and transparency arrangements before and during negotiations for a trade agreement? What domestic ratification procedures are required once a trade agreement is

concluded?

Negotiations of free trade agreements conducted by the Ministry of Trade are generally kept confidential and private participation is not recognized by law. The Ministry of Trade can occasionally request comments or views regarding the design and scope of FTAs from non-governmental organizations such as the industry unions, chambers, and associations.

As per Article 104/11 of the Constitution, the President approves and publishes international agreements. Following the approval of the President, the Grand National Assembly Türkiye ("GNAT") enacts a law approving the agreement pursuant to Article 90/1 of the Constitution, through which the approved agreement gains the power of laws passed by the GNAT.

26. What are the domestic procedures for local traders to request the government take action against measures of other jurisdictions that are inconsistent with WTO and/or FTA rules?

Turkish companies facing technical barriers in other jurisdictions can file an application to the Ministry of Trade through a portal. (please see; <https://www.teknikengel.gov.tr/#/index>) Accordingly, the Ministry may take formal or informal actions against these measures through appropriate channels. However, Türkiye does not have a standing mechanism such as the EU Trade Barriers Committee through which the relevant authority investigates and publishes its report.

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