# **APPENDIX TABLES**

# Table AI.1 Structure of exports, 1995 and 2000-05 (US\$ million and per cent)

	1995	2000	2001	2002	2003	2004	2005
Total (US\$ million)	21,598.6	27,485.4	31,333.9	35,762.0	47,252.8	63,120.9	73,476.4
				(per cent)			
Total primary products	25.7	17.6	17.3	14.9	14.9	14.4	17.1
Agriculture	21.0	13.9	13.6	10.9	10.8	10.0	11.0
Food	19.6	12.8	12.8	10.1	10.0	9.3	10.5
0577 Edible nuts fresh, dried	2.8	1.4	1.7	1.2	1.0	1.2	1.7
Agricultural raw material	1.5	1.1	0.9	0.8	0.8	0.7	0.5
Mining	4.6	3.7	3.6	3.9	4.1	4.4	6.1
Ores and other minerals	2.0	1.2	1.0	1.0	1.0	1.1	1.2
Non-ferrous metals	1.3	1.4	1.2	1.0	1.0	1.1	1.2
Fuels	1.3	1.1	1.4	1.9	2.1	2.3	3.6
Manufactures	74.3	81.2	81.6	83.7	83.4	84.3	81.3
Iron and steel	9.1	6.7	8.0	7.8	7.1	9.5	7.9
6794 Other tubes, pipes, and hollow profiles, iron/steel	1.0	0.8	0.8	0.8	0.7	1.0	1.0
Chemicals	4.1	3.9	4.1	3.8	3.7	3.7	3.8
Other semi-manufactures	6.7	8.2	8.4	8.7	8.8	8.7	9.0
6613 Building stone, worked, and articles	0.3	0.6	0.5	0.7	0.7	0.8	0.9
Machinery and transport equipment	11.1	20.6	22.8	24.0	26.2	29.0	29.3
Power generating machines	0.3	0.5	0.6	0.5	0.5	0.6	0.7
Other non-electrical machinery	1.9	3.0	3.1	3.1	3.4	3.5	3.8
Agricultural machinery and tractors	0.0	0.2	0.2	0.2	0.4	0.3	0.3
Office machines & telecommunication eq.	1.2	3.7	3.3	4.5	4.2	4.6	4.4
7611 Color television receivers	0.9	3.0	2.8	4.1	3.9	4.2	4.0
Other electrical machines	3.4	3.9	4.3	4.5	4.4	4.2	4.3
7752 Household fridges and freezers	0.6	0.6	0.6	0.9	1.0	0.9	1.0
7731 Insulated wire, cable etc.; optical fibre cables	1.5	1.4	1.7	1.4	1.1	0.9	1.0
Automotive products	3.0	5.5	7.5	8.8	10.4	12.8	12.8
7812 Motor vehicles for the transport of persons, n.e.s.	1.2	2.3	3.1	3.6	4.7	6.2	6.0
7821 Goods vehicles	0.2	0.3	1.2	2.0	2.4	3.5	3.3
7843 Other motor vehicle parts and accessories of 722, 781 to 783	0.8	1.6	1.7	1.9	2.0	1.9	2.0
7831 Public-transport type passenger motor vehicles	0.7	1.0	1.0	1.0	1.0	0.9	1.0
Other transport equipment	1.4	4.0	4.0	2.6	3.3	3.2	3.3
7932 Ships, boats, etc.	0.3	0.4	0.6	0.6	0.8	0.9	1.5
7139 Parts, n.e.s., for piston engines of 713.2, 713.3,713.8	0.5	0.8	1.1	1.2	1.1	1.1	1.2
Textiles	11.7	13.4	12.6	11.9	11.1	10.2	9.6
6584 Bed linen, table linen, toilet linen, etc.	1.2	2.0	1.8	1.8	1.9	1.7	1.6
Clothing	28.3	23.8	21.3	22.5	21.1	17.7	16.1
8454 T-shirts, singlets and other vests, knitted or crocheted	3.3	4.6	3.8	4.1	4.4	3.9	3.8
8426 Trousers, breeches, etc., women's/girls', not knitted/crocheted	1.3	2.6	2.8	3.0	2.7	2.3	2.0

	1995	2000	2001	2002	2003	2004	2005
8453 Jerseys, pullovers, cardigans, etc., knitted/crocheted	4.0	3.2	3.0	3.0	2.7	1.9	1.7
8414 Trousers, bib and brace overalls, breeches and shorts	1.2	1.9	1.6	1.7	1.6	1.5	1.4
8462 Panty hose, tights, stockings, socks, etc.	0.9	1.0	1.0	1.1	1.1	1.0	1.0
Other consumer goods	3.2	4.6	4.5	5.0	5.5	5.5	5.6
8973 Jewellery of gold, silver or platinum metals (except watches)	0.3	1.4	1.4	1.6	1.5	1.5	1.6
Other	0.1	1.2	1.2	1.4	1.7	1.3	1.6
9310 Special transactions and commodities not classified by type	0.0	1.2	1.0	1.2	1.3	1.0	1.3
Gold	0.0	0.0	0.1	0.1	0.2	0.1	0.2

Source: WTO Secretariat estimate, based on UNSD, Comtrade database SITC Rev.3 data.

# Table AI.2 Destination of exports, 1995 and 2000-05 (US\$ million and per cent)

	1995	2000	2001	2002	2003	2004	2005
Total (US\$ million)	21,598.6	27,485.4	31,333.9	35,762.0	47,252.8	63,120.9	73,476.4
				(per cent)			
America	8.1	12.9	11.8	10.9	9.0	9.1	8.1
United States	7.0	11.2	10.0	9.3	7.9	7.7	6.7
Other America	1.1	1.7	1.8	1.5	1.1	1.4	1.4
Europe	59.6	59.9	58.7	59.6	61.1	61.1	59.7
EC(25)	55.2	55.5	54.4	54.6	55.5	55.3	53.3
Germany	23.3	18.8	17.1	16.3	15.8	13.9	12.9
United Kingdom	5.3	7.4	6.9	8.4	7.8	8.8	8.1
Italy	6.7	6.4	7.5	6.6	6.8	7.4	7.6
France	4.8	6.0	6.0	5.9	6.0	5.8	5.2
Spain	1.7	2.6	3.0	3.1	3.8	4.1	4.1
The Netherlands	3.4	3.2	2.8	2.9	3.2	3.4	3.4
Belgium	0.0	2.3	2.2	1.9	1.9	1.9	1.8
Greece	1.0	1.6	1.5	1.6	1.9	1.9	1.5
Poland	1.3	0.6	0.8	1.0	1.0	1.1	1.1
EFTA	1.4	1.2	1.0	1.1	1.1	1.0	1.1
Other Europe	3.0	3.3	3.2	3.8	4.5	4.7	5.3
Romania	1.4	1.2	1.3	1.6	1.8	2.0	2.4
Bulgaria	0.8	0.9	1.0	1.1	1.3	1.4	1.6
Commonwealth of Independent States	9.5	6.0	6.3	6.4	6.3	6.3	6.9
Russian Federation	5.7	2.3	2.9	3.3	2.9	2.9	3.2
Ukraine	0.9	0.9	0.9	0.9	0.9	0.9	1.1
Africa	4.9	4.9	4.9	4.7	4.5	4.7	4.9
Algeria	1.2	1.4	1.3	1.4	1.2	1.3	1.1
Middle East	9.8	7.8	9.2	8.5	10.6	11.6	12.8
Iraq	0.6	0.0	0.0	0.0	1.8	2.9	3.7
United Arab Emirates	0.9	1.1	1.2	1.3	1.5	1.8	2.3
Israel	1.1	2.3	2.6	2.4	2.3	2.1	2.0
Saudi Arabia	2.2	1.4	1.6	1.5	1.6	1.2	1.3
Iran Islamic Rep.	1.2	0.9	1.2	0.9	1.1	1.3	1.2
Asia	6.0	3.9	3.5	4.2	4.0	3.2	3.4
China	0.3	0.3	0.6	0.7	1.1	0.6	0.7
Japan	0.8	0.5	0.4	0.4	0.3	0.3	0.3
Six East Asian traders	3.5	1.8	1.4	2.0	1.5	1.0	0.7
Other Asia	1.4	1.2	1.0	1.1	1.1	1.3	1.7
Other	2.0	4.6	5.7	5.7	4.5	4.1	4.2
Free Zones	0.0	4.6	5.7	5.7	4.5	4.1	4.2

Source: WTO Secretariat estimate, based on UNSD, Comtrade database SITC Rev.3 data.

# Table AI.3 Structure of imports, 1995 and 2000-05 (US\$ million and per cent)

	1995	2000	2001	2002	2003	2004	2005
Total (US\$ million)	35,707.4	54,149.8	41,399.1	51,270.2 (per cent)	69,339.7	97,539.8	116,774.2
Total primary products	31.4	25.5	25.9	26.5	25.3	23.5	24.9
Agriculture	12.6	7.6	7.4	7.8	7.6	6.2	5.5
Food	7.0	3.9	3.6	3.7	4.0	3.2	2.8
Agricultural raw material	5.6	3.7	3.8	4.1	3.6	3.0	2.7
2631 Cotton (other tha linters), not carde or combed		1.2	1.2	1.0	1.0	0.9	0.8
Mining	18.8	17.8	18.5	18.8	17.7	17.3	19.4
Ores and other minerals	3.7	1.9	1.7	2.7	3.3	3.6	3.3
2823 Other ferrous waste	3.0	1.3	1.1	2.0	2.7	3.1	2.7
Non-ferrous metals	2.1	2.0	2.0	2.1	2.0	2.3	2.6
6821 Copper anodes; alloys; unwrough	0.5 t	0.7	0.6	0.7	0.6	0.8	0.9
6841 Aluminium and aluminium alloys unwrought	, 0.6	0.5	0.5	0.6	0.6	0.6	0.7
Fuels	12.9	13.9	14.8	14.0	12.4	11.4	13.5
3330 Crude oils of petroleum and bituminous miner	8.2 rals	7.8	9.4	8.0	6.9	6.2	7.4
3442 Gaseous hydrocarbons, liquefied, n.e.s.	1.0	1.9	2.2	1.4	1.3	1.1	1.3
3212 Other coal, whether or pulverized, not agglomerated	0.7	1.1	0.7	1.3	1.3	1.2	1.3
Manufactures	68.4	70.5	65.2	66.0	65.9	69.0	66.4
Iron and steel	5.9	4.4	4.4	4.2	4.7	5.5	5.8
Chemicals	15.0	13.6	14.9	15.2	14.8	14.4	13.8
5429 Medicaments, n.e.s.	0.4	1.0	1.5	1.7	1.8	1.7	1.5
5751 Propylene polym	ers 0.7	0.7	0.7	0.8	0.9	1.0	1.0
5711 Polyethylene	0.3	0.5	0.4	0.5	0.5	0.6	0.7
Other semi-manufactures	5.6	5.1	5.1	5.2	5.0	4.9	5.0
Machinery and transport ec	-	37.6	30.5	30.4	31.0	34.6	32.4
Power generating maching		1.2	3.4	2.5	1.1	0.9	0.9
Other non-electrical machinery	12.8	9.0	9.1	10.7	10.5	9.5	9.3
7284 Machinery and appliances for particular industries, n.e.s.	1.2	0.8	1.0	1.0	0.9	0.9	0.9
Agricultural machinery and tractors	0.1	0.1	0.1	0.1	0.1	0.2	0.3
Office machines & telecommunication equipment		10.2	6.7	6.3	6.0	6.4	6.0
7643 Radio or television transmission apparatus	n 0.7	2.9	1.2	1.0	0.9	1.1	1.1

Table AI.3 (cont'd)

	1995	2000	2001	2002	2003	2004	2005
Other electrical machines	2.9	3.4	3.1	3.1	3.0	3.3	3.7
7788 Electrical machinery and equipment, n.e.s.	0.4	0.2	0.3	0.3	0.3	0.7	1.1
Automotive products	4.8	10.8	5.1	5.4	9.0	11.8	10.3
7812 Motor vehicles for the transport of	0.9	4.8	1.4	1.6	3.2	4.3	3.7
persons, n.e.s. 7843 Other motor vehicle parts and accessories of 722, 781 to 783	2.1	2.8	2.0	2.0	2.5	3.2	2.9
7132 Internal combustion engines for vehicles of 78; 744.14, 744.15, 891.11	0.5	0.7	0.7	0.9	1.2	1.5	1.5
7821 Goods vehicles	0.4	1.5	0.5	0.5	1.2	1.9	1.4
Other transport equipment	6.3	3.1	3.1	2.3	1.5	2.7	2.2
7932 Ships, boats, etc.	1.4	0.1	1.2	0.8	0.2	0.3	0.8
Textiles	5.1	3.9	4.6	5.5	5.0	4.3	3.8
Clothing	0.1	0.5	0.6	0.6	0.6	0.7	0.7
Other consumer goods	4.5	5.4	5.2	4.9	4.7	4.7	5.0
Other	0.3	4.1	8.8	7.5	8.8	7.5	8.7
9310 Special transactions and commodities not classified	0.0	3.8	6.1	4.3	4.9	3.8	5.3
Gold	0.0	0.0	2.4	2.7	3.7	3.6	3.3

Source: WTO Secretariat estimate, based on UNSD, Comtrade database SITC Rev.3 data.

 Table AI.4

 Origin of imports, 1995 and 2000-05

 (US\$ million and per cent)

	1995	2000	2001	2002	2003	2004	2005
Total (US\$ million)	35,707.4	54,149.8	41,399.1	51,270.2	69,339.7	97,539.8	116,774.2
				(per cent)			
America	13.2	8.8	9.3	7.9	7.1	6.8	6.7
United States	10.4	7.2	7.9	6.0	5.0	4.9	4.6
Other America	2.8	1.6	1.4	1.9	2.1	1.9	2.1
Europe	53.2	54.7	51.6	55.0	55.8	53.6	49.2
EC(25)	48.4	50.3	45.8	47.8	48.4	46.6	42.2
Germany	15.5	13.2	12.9	13.7	13.6	12.8	11.7
Italy	8.9	8.0	8.4	8.1	7.9	7.0	6.5
France	5.6	6.5	5.5	5.9	6.0	6.4	5.0
United Kingdom	5.1	5.0	4.6	4.7	5.0	4.4	4.0
Spain	1.7	3.1	2.6	2.7	2.9	3.3	3.0
Belgium	0.0	3.0	2.4	2.2	2.2	2.0	1.9
The Netherlands	3.0	2.9	2.5	2.6	2.4	2.0	1.8
Sweden	1.5	2.7	1.3	1.0	1.2	1.1	1.2
EFTA	2.5	2.1	3.6	4.8	4.9	4.0	3.8
Switzerland	2.3	1.6	3.0	4.2	4.3	3.5	3.5
Other Europe	2.3	2.3	2.2	2.4	2.5	2.9	3.2
Romania	1.0	1.2	1.2	1.3	1.4	1.7	2.0
Commonwealth of Independent States	9.3	10.5	11.2	10.7	11.2	13.3	14.8
Russian Federation	5.8	7.2	8.3	7.5	7.9	9.3	11.1
Ukraine	2.4	1.8	1.8	1.9	1.9	2.6	2.3
Africa	3.9	5.0	6.8	5.2	4.8	4.9	5.2
Libyan Arab Jamahiriya	1.1	1.5	2.0	1.5	1.5	1.6	1.7
Algeria	1.3	2.2	2.6	2.1	1.6	1.3	1.5
South Africa	0.0	0.3	0.8	0.4	0.5	1.0	1.1
Middle East	7.5	5.7	6.8	5.8	5.9	5.3	6.3
Iran Islamic Rep.	1.9	1.5	2.0	1.8	2.7	2.0	3.0
Saudi Arabia	3.9	1.8	1.8	1.5	1.4	1.3	1.6
Asia	12.0	12.1	11.8	12.5	13.5	15.3	17.0
China	1.5	2.4	2.2	2.7	3.8	4.6	5.9
Japan	3.9	2.9	3.2	2.9	2.8	2.8	2.7
Six East Asian traders	4.1	4.7	4.1	4.1	4.3	5.4	5.8
Korea, Rep. of	1.6	2.2	1.8	1.8	1.9	2.6	3.0
Chinese Taipei	1.0	1.0	0.8	1.0	1.1	1.2	1.3
Other Asia	2.5	2.1	2.4	2.8	2.6	2.6	2.6
India	0.6	0.8	0.9	1.1	1.0	1.1	1.1
Other	0.9	3.1	2.5	3.0	1.8	0.9	0.8

Source: WTO Secretariat estimate, based on UNSD, Comtrade database SITC Rev.3 data.

# Table AII.1 Trade-related legislation, 2007

Area	Legislation	Entry into force
Foreign trade; including export promotion, and "additional financial obligations" on foreign trade transactions	Foreign Trade Regulations Law (No. 2976 of 1984)	1984
Customs	Customs Law (No. 4458 of 2000)	2000
Import regulations	Import Regime Decree (No. 7606 of 1995)	1995
Export regulations	Quota and Tariff Quota Administration Decree (No. 6814 of 1995) Law on Measures to be taken by the Government Relating to Taxes for the Purpose of Promoting Exports (No. 261 of 1963)	1995 1963
	Export Regime Decree (No. 7623 of 1995)	1996
	Export Regulation ( <i>Official Gazette</i> No. 26190 of 2006)	2006
	Inward Processing Regime Decree (No. 8391 of 2005)	2005
	Outward Processing Regime Decree (No. 11864 of 2007)	2007
Government procurement	Public Procurement Law (No. 4734 of 2002)	2002
<u>I</u> · · · · · ·	Public Procurement Contracts Law (No. 4735 of 2002)	2002
	Law (No. 4964 of 2002) amending Laws Nos. 4734 and 4735	2002
State aid	State Aid for Investments Decree (No. 4367 of 2002)	2002
	Communiqué regarding the implementation of the Decree	2002
	concerning Government Subsidies for Investments (No. 1 of 2002) (currently not in force)	2006
	State Encouragements to Investments Decree (No. 10921of 2006)	
	and its amendment (Decree No. 12142/2007)	1994
	State Aid on Exports Decree (No. 6401 of 1994) Procedures for Collection of Public Claims Law (No. 6183 of 1953)	1953
Fiscal	Personal Taxes Law (No. 5479 of 2006)	2006
	Corporate Tax Law (No. 5520 of 2006, amending Law No. 5422)	2006
	Income Tax Law (No. 5479 of 2006)	2006
	Law No. 4842 of 2003, amending Law No. 4369 of 1998,	2003
	Special Consumption Tax (SCT) Law (No. 4760 of 2002)	2002
Privatization	Privatization Law No. 4046 of 1994, amended by Law No. 4971 of 2003	2003
	Law No. 4446 of 1999 (amendment of Articles 47 and 155 of the Constitution)	1999
Land ownership	Law on Regulation Purchase of Real Property by Foreigners (No. 5444 of 2005), amending Article 35 of Land Registry Law	2005
	No. 2644	
	Law on Soil Conservation and Land Use (No. 5403)	
Employment	Labour Law (No. 4857 of 2003)	2003
	Employment of Foreign Personnel Law (No. 4817 of 2003) Maritime Labour Law (No. 854)	2003
	Press Labour Law (No. 5953)	
	Draft amendments to legislation on the employment of foreigners, presented to the Parliament in May 2006	
	Turkish Employment Agency Law (No. 4904)	
Regional investment incentives	Organized Industrial Zones Law (No. 4562 of 2000)	2000
	Industrial Zones Law (No. 4737 of 2002)	2002
	Law on the Encouragement of Investment and Employment and Amendment of Certain Laws (No. 5084 of 2004)	2004
	Law (No. 5350 of 2005), and Law (No. 5615 of 2007) amending Law No. 5084	2005, 2007 2007
	Communiqué No. 2007/1 regarding the implementation of Energy Support Measures ( <i>Official Gazette</i> No. 26572 of 2007)	
Subsidies	Adopting the Agreement on Interpretation and Application of Articles IV, XVI, and XXIII of the GATT (subsidies code) Decree (No. 9155 of 1985)	1985
Free zones	Free Zones Law (No. 3218 of 1985)	1985
	Law on the Encouragement of Investment and Employment and Amendment of Certain Laws (No. 5084 of 2004)	2004
Technical regulations and standards	Technical Regulations and Standardization for Foreign Trade Decree	1996
	(No. 7794 of 1996) Directive on Packaging and Packaging Waste ( <i>Official Gazette</i> No. 25538 of 30 July 2004)	2004

Area	Legislation	Entry into force
Sanitary and phytosanitary measures	Sanitary Law (No. 1593 of 1930)	1930
	Agricultural Quarantine Law (No. 6968 of 1957)	1957
	Production, Consumption and Control of Foods Decree (No. 560 of 1995)	1995
	Turkish Foods Codex Regulation ( <i>Official Gazette</i> No. 23172 (bis) of 1997)	1997
	The Law on Animal Health and Officers (No. 3285 of 1986)	1986
	Fisheries Law (No. 1380 of 1971); amended by Law No. 3288/1986	1986
	Fisheries Regulation (No. 22223 of 1995)	1995
Anti-dumping and countervailing measures	Law on the Prevention of Unfair Competition on Imports (No. 4412 of 1999)	1999
	Decree on the Prevention of Unfair Competition on Imports (No. 23861 of 1999)	1999
	Regulation on the Prevention of Unfair Competition on Imports	1999
	(No. 23861 of 1999 and Addendum No. 24743 of 2002)	1999
Safeguard measures	Decree No. 735 ( <i>Official Gazette</i> No. 25476 of 29 May 2004)	2004
Sareguard measures	Regulation on Safeguard Measures for Imports ( <i>Official Gazette</i>	2004
	No. 25486 of 8 June 2004)	2001
Competition	The Act on the Protection of Competition (No. 4054 of 1994)	1994
	Communiqué 1997/1 on Mergers and Acquisitions of 1997	1997
	Communiqué No. 1997/5 on the conclusion of the organization of	1997
	the competition	
	Communiqué 1998/4 on Methods and Principles to be pursued during the course of Pre-Notifications and Applications for Authorization Made on the Competition Authority in order to	1998
	Acquisitions via Privatization to judicially be valid	
	Block Exemption Communiqué No. 2002/2 regarding Vertical Agreements	2002
	Block Exemption Communiqué No. 2003/2 on Research and Development Agreements	2003
	Block Exemption Communiqué No. 2005/4 on Vertical Agreements and Concerted Practices in the Motor Vehicle Sector	2006
	Communiqué No. 2006/2 on an amendment to the Communiqué No. 1997/1 on mergers and acquisitions calling for the authorization of the Competition Board, and on the abolition of Communiqués No. 1997/2 and 1997/6	2006
	Communiqué No. 2007/1 on the announcement of an increase in administrative fines, valid until 31 December 2007	2007
	Guidelines on the explanation of block exemption Communiqué No. 2002/2 regarding vertical agreements	2003
	Guidelines in respect of the voluntary notification of agreement, concerted practices and decisions of associations of undertakings	2006
	Guidelines on the explanation of the block exemption Communiqué N°. 2005/4 on vertical agreements and concerted practices in the	2006
Intellectual property rights	motor vehicle sector Law No. 5000 relating to the establishment and the functions of the	2003
	Turkish Patent Institute	1005
	Protection of Patent Rights Decree (No. 551 of 1995), as amended Protection of Trade Mark Rights Decree (No. 556 of 1995), amended by the Directive on Trade and Services Marks ( <i>Official Gazette</i> No. 24)	1995 1995
	No. 24) Protection of Industrial Designs Decree (No. 554 of 1995)	1995
	Protection of Geographical Indications Decree (No. 555 of 1995)	1995
	Intellectual and Artistic Works Law (No. 5846 of 1951; amended by	1955
	Law No. 4110 of 1995, Law No. 4630 of 2001 and Law No. 5101 of 2004)	
	Additional Penalty Provisions to the Decrees No. 551, 554, 555, and 556 (Law No. 4128 of 1995)	1995
	Amendment of the Transition Period of Patent Protection of Pharmaceutical and Veterinary Products and Processes Decree (No. 566 of 1995)	1995
	Law on the Amendment of Various IPRs Laws (No. 51010f 2004)	2004
	Law on the Protection of Integrated Circuit Topographies (No. 5147 of 2004)	2004
	Law No. 5194 amending Decree Laws No. 551; 554 of 1995, and on Trademarks	2004

Area	Legislation	Entry into force
	Law No. 5571 on granting premium to the head and members of inspection comities, related with the amount of captured pirated material	2006
	Law on ratification of participation in WIPO Copyright Treaty, and Performances and Phonogram Treaty,	2007
	Law No. 5042 on protection of breeders' rights on new plant varieties	2004
Consumer protection	Law on the Protection of Consumers (No. 4077 of 1995)	1995
Foreign investment	Law (No. 4822 of 2003, amending Law No. 4077) Foreign Direct Investment (FDI) Law (No. 4875 of 2003)	2003 2003
	Directive for the Implementation of the FDI Law ( <i>Official Gazette</i> No. 25205 of 20 August 2003	
Company establishment	Law amending the Turkish Commercial Law, Tax Procedure Code, Stamp Tax Code, Business Law and Insurance Law (No. 4884 of 2003)	2003
Agriculture	Agriculture Law (No. 5488 of 2006)	2006
	Seed Law (No. 5553 of 2006)	2006
	Decree on Seed Imports (No. 8231 of 1984) Decree on Customs Tax Exemption On Seed Imports (No. 4190 of	1984
	1993) Regulation on Chemical Fertilizers Used in Agriculture (No. 25406	1993 2004
	of 2004), amended by <i>Oficial Gazette</i> No. 26243 of 2006	2004
	Regulation on Production, Import, Export, Marketing, and Control of Organic, Orgonomineral and Microbial Fertilizers and Soil Regulators Used in Agriculture (No. 25452 of 2004), amended by	2004
	Nos. 26048 and 26290 of 2006, and No. 26449 of 2007	2005
	Regulation No. 25841 of 2005 on Principles and Applications of Organic Farming, amended by No. 26322 of 2006	2005
	Regulation No. 25577 of 2004 on Good Agricultural Practices, amended by No. 25806 of 2005 and No. 26169 of 2006	2004
	Agricultural Insurance Law (No. 5363 of 2005)	2005
	Organic Farming Law (No. 5262 of 2004)	2004
	Law on Agricultural Producer Unions (No. 5200 of 2004)	2004
	Regulation on aquaculture ( <i>Official Gazette</i> No.25507 of 2004), amended by <i>Official Gazette</i> Nos.25901 and 25967 of 2005, and No. 26556 of 2007	2004
	Agriculture Strategy Paper 2006-10 (No. 2004/92 of 2004)	2004
Mining and energy	Mining Law (No. 3213 of 1985)	1985
	Mining Law (No. 5177 of 2004) Electricity Market Law (No. 4628 of 2001)	2004 2001
	Oil Market Law (No. 5015)	2001
	Natural Gas Market Law (No. 4646 of 2001) Law on the Use of Renewable Energy Resources for Electricity	2001
	Production Purposes (No. 5346) Petroleum Law (No. 6326)	
Telecommunications	Telegraph and Telephone Law (No. 406 of 1924)	1924
	Law Amending Telegraph and Telephone Law (No. 4000 of 1994)	1994
	Law Amending Telegraph and Telephone Law (No. 4107 of 1995)	1995
	Law Amending Telegraph and Telephone Law (No. 4161 of 1996) Telecommunications Law Amending Telegraph and Telephone Law (No. 4502 of 2000)	1996 2000
	Law Amending Telegraph and Telephone Law (No. 4673 of 2001)	2001
	Communiqué on Principles and Procedures Regarding the Granting of 2 <sup>nd</sup> Type Telecommunications Licence and General Authorization Law Amending Establishment and Broadcast of Radio TVs Law	2002
	(No. 4756 of 2002)	
	Television and Radio Law (No. 3984 of 1994)	1994
	Law (No. 4756 of 2002), amending Laws Nos. 3984 and 5680	2002
Financial services	Banking Law (No. 5411 of 2005) Capital Market Law (No. 2499 of 1981), amended in 1992 by Law	2005 1999
	No. 3794, and in 1999 by Law No. 4487 Insurance Supervision Law (No. 5684 of 2007)	2007
	Public Financial Management and Control Law (No. 5018)	2007
	Bank Cards and Credit Cards Law (No. 5464 of 2006)	2005
	Law on Financial Reestructuring of SMEs' Debts to the Financial	2006
	Sector (No. 5569 of 2006)	
	Financial Leasing Law (No. 3226 of 1985)	1985

Area	Legislation	Entry into force
Transport	Turkish Commercial Law (No. 6762 of 1956)	1956
_	Cabotage Law (No. 815 of 1926)	1926
	Public Law on Turkish Civil Aviation (No. 2920 of 1983; Article 25 was changed on 19.04.2001 by Law No. 4647)	1983
	Ports Law (No. 168 of 1925)	1925
	Turkish International Ship Register (No. 4490 of 1999)	1999
	Regulation on Commercial Air Transport Operations (No. SHY-6A of 1984), amended by Regulation No. 24362 of 03.04.2001)	2001
	Regulation on Airport Construction, Operation and Certification (SHY-14 A), issued by Regulation No. 24755 of 14.05.2002	2002
	Regulation on Airport Ground-handling (SHY-22), issued by Regulation No. 22741 of 28.08.1996 was amended on 19.09.1999	1999
	Law No. 4925 on Road Transport Law on training for professional competence in road transport	2003
	operations (Official Gazette No.25572 of 2004)	2004
	Law on Road Traffic ( <i>Official Gazette No.2918</i> of 1983), amended by ( <i>Official Gazette No.54952</i> of 2006)	2006
	General Directorate of Civil Aviation Law (No. 5431 of 2005)	2005
Tourism	Tourism Encouragement Law (No. 2634 of 1982)	1982
	Law on Travel Agencies and Association of Travel Agencies (No. 1618 of 1972)	1972

Source: Information provided by the Turkish authorities.

# Table AIII.1Applied MFN tariff averages by HS2, 2007

Code	Description	No. of lines	No. of lines used	Average tariff (%)	Range (%)	Std-dev (%)	Imports 2005 (US\$ million)
	Total	18,253	18,235	11.6	0-225	26.4	116,774.2 <sup>a</sup>
01	Live animals	87	87	45.5	0-135	52.0	14.1
02	Meat and edible meat offal	239	239	137.9	23.4-225	74.5	0.3
03	Fish and crustaceans, molluscs and other aquatic invertebrates	336	336	28.4	0-37.5	11.0	68.6
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	209	209	98.1	0-170	58.8	75.8
05	Products of animal origin, not elsewhere specified or included	45	45	3.3	0-20	5.5	31.3
06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	54	54	17.1	3.9-46.8	18.8	33.8
07	Edible vegetables and certain roots and tubers	167	167	20.6	0-49.5	10.1	78.8
08	Edible fruit and nuts; peel of citrus fruit or melons	196	196	44.8	15.4- 145.8	20.7	154.3
09	Coffee, tea, maté and spices	57	57	38.4	0-145	32.8	40.0
10	Cereals	65	65	48.3	0-130	40.7	189.6
11	Products of the milling industry; malt; starches; insulin; wheat gluten	117	117	39.6	4-82	14.4	15.0
12	Oil seeds and oleaginous fruits; misc grains, seeds and fruit; industrial or medicinal plants; straw and fodder	123	123	17.3	0-35	10.0	697.7
13	Lac; gums, resins and other vegetable saps and extracts	35	35	4.3	0-25	8.4	38.6
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	21	21	0.0	0-0	0.0	2.7
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	201	201	21.8	0-50	12.2	723.9
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	146	146	101.1	54-121.5	24.2	1.1
17	Sugars and sugar confectionery	66	66	71.0	0-135	62.8	44.7
18	Cocoa and cocoa preparations	29	29	8.4	0-20	3.4	183.2
19	Preparations of cereals, flour, starch or milk; pastry cooks' products	88	88	8.5	3.8-37	5.7	76.0
20	Preparations of vegetables, fruit, nuts or other parts of plants	392	392	53.8	0-135.9	17.1	46.9
21	Miscellaneous edible preparations	70	70	11.6	0-58.5	12.2	278.2
22	Beverages, spirits and vinegar	201	183	40.2	0-70	33.5	52.1
23	Residues and waste from the food industries; prepared animal fodder	85	85	9.1	0-13.5	4.1	341.4
24	Tobacco and manufactured tobacco substitutes	36	36	35.6	10-74.9	20.5	275.5
25	Salt; sulphur; earths and stone; plastering materials, lime and cement	183	183	0.4	0-20	2.0	265.6

Code	Description	No. of lines	No. of lines used	Average tariff (%)	Range (%)	Std-dev (%)	Imports 2005 (US\$ million)
26	Ores, slag and ash	90	90	0.2	0-12.5	1.4	395.2
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	192	192	1.9	0-8	1.9	15,765.0
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	565	565	4.6	0-5.5	1.7	779.9
29	Organic chemicals	1,692	1,692	4.6	0-9.6	2.6	3,259.3
30	Pharmaceutical products	245	245	0.1	0-6.5	0.9	2,849.3
31	Fertilizers	58	58	4.5	0-6.5	2.7	755.4
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	107	107	5.7	0-6.5	1.8	1,124.6
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations soap, organic surface- active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar article	73	73	2.7	0-17.3	3.5	530.7
34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis	65	65	2.0	0-6.5	2.2	342.4
35	Albuminoidal substances; modified starches; glues; enzymes	53	53	8.3	0-15.6	4.1	236.8
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	25	25	6.3	5.7-6.5	0.3	20.4
37	Photographic or cinematographic goods	89	89	5.1	0-6.5	2.4	214.0
38	Miscellaneous chemical products	241	241	5.5	0-9	1.8	1,131.5
39	Plastics and articles thereof	351	351	5.8	0-6.5	2.0	5,795.6
40	Rubber and articles thereof	219	219	2.1	0-6.5	1.9	1,205.1
41	Raw hides and skins (other than furskins) and leather	99	99	2.4	0-6.5	2.7	473.4
42	Articles of animal gut (other than silk-worm gut)	79	79	4.4	1.7-9.7	2.1	276.7
43	Furskins and artificial fur; manufactures thereof	47	47	1.8	0-3.7	1.3	83.6
44	Wood and articles of wood; wood charcoal	304	304	1.5	0-10	2.5	795.4
45	Cork and articles of cork	15	15	3.6	0-4.7	1.8	5.7
46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	30	30	3.0	0-4.7	1.3	10.4

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Code	Description	No. of lines	No. of lines used	Average tariff (%)	Range (%)	Std-dev (%)	Imports 2005 (US\$ million)
47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper and paperboard	40	40	0.0	0-0	0.0	278.1
48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	357	357	0.0	0-0	0.0	1,766.5
49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	79	79	0.0	0-0	0.0	138.0
50	Silk	56	56	4.7	0-7.5	2.8	29.2
51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	144	144	3.7	0-8	3.2	410.4
52	Cotton	751	751	7.0	0-8	1.9	2,079.3
53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	80	80	3.8	0-8	3.3	181.0
54	Man-made filaments	332	332	6.2	3.8-8	2.0	1,119.6
55	Man-made staple fibres	247	247	6.9	4-8	1.8	1,137.7
56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	119	119	6.2	3.2-12	2.3	264.4
57	Carpets and other textile floor coverings	80	80	7.1	2.2-8	1.8	144.7
58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	132	132	7.5	5-8	0.9	235.6
59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	88	88	6.4	4-8	1.2	205.8
60	Knitted or crocheted fabrics	68	68	8.0	6.5-8	0.3	170.6
61	Articles of apparel and clothing accessories, knitted or crocheted	292	292	11.7	8-12	1.0	252.7
62	Articles of apparel and clothing accessories, not knitted or crocheted	468	468	11.5	6.3-12	1.4	433.4
63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	166	166	9.8	0-12	3.3	65.0
64	Footwear, gaiters and the like; parts of such articles	155	155	9.0	3-17	5.4	412.8
65	Headgear and parts thereof	23	23	2.6	0-5.7	1.3	18.6
66	Umbrellas, sun umbrellas, walking- sticks, seat-sticks, whips, riding- crops and parts thereof	10	10	4.4	2.7-5.2	0.9	13.0
67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	17	17	3.1	1.7-4.7	1.2	18.2
68	Articles of stone, plaster, cement, asbestos, mica or similar materials	115	115	1.4	0-3.7	1.1	248.2
69	Ceramic products	113	113	4.8	0-12	2.6	234.1
70	Glass and glassware	219	219	4.5	0-11	2.7	442.3

Code	Description	No. of lines	No. of lines used	Average tariff (%)	Range (%)	Std-dev (%)	Imports 2005 (US\$ million)
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	104	104	1.0	0-4	1.6	4,226.9
72	Iron and steel	790	790	5.4	0-23.4	6.4	9,457.8
73	Articles of iron or steel	396	396	1.9	0-15	2.0	1,184.6
74	Copper and articles thereof	118	118	3.7	0-5.2	1.8	1,458.4
75	Nickel and articles thereof	35	35	0.8	0-3.3	1.4	106.6
76	Aluminium and articles thereof	112	112	6.4	0-10	2.0	1,232.0
78	Lead and articles thereof	18	18	3.1	0-5	2.2	83.3
79	Zinc and articles thereof	25	25	3.4	0-5	1.4	228.9
80	Tin and articles thereof	23	23	0.0	0-0	0.0	24.8
81	Other base metals; cermets; articles thereof	133	133	2.6	0-9	2.6	40.4
82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	181	181	3.0	1.7-8.5	1.6	342.1
83	Miscellaneous articles of base metal	73	73	2.3	0-3.7	1.0	408.7
84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	1,617	1,617	1.7	0-9.7	1.4	16,400.3
85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	1,018	1,018	2.8	0-14	3.0	9,663.5
86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro- mechanical) traffic signalling equipment of all kinds	64	64	1.9	0-3.7	0.6	83.1
87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	308	308	6.7	0-22	4.9	10,550.3
88	Aircraft, spacecraft, and parts thereof	30	30	3.3	1.7-7.7	1.8	203.4
89	Ships, boats and floating structures	67	67	0.8	0-2.7	1.0	1,057.5
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	562	562	1.6	0-6.7	1.7	2,472.7
91	Clocks and watches and parts thereof	74	74	4.7	0.1-18.3	2.8	145.9
92	Musical instruments; parts and accessories of such articles	43	43	3.2	1.7-4	0.4	20.3
93	Arms and ammunition; parts and accessories thereof	34	34	2.3	0-3.2	1.0	20.6
94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates	181	181	2.5	0-5.7	1.5	530.1

Code	Description	No. of lines	No. of lines used	Average tariff (%)	Range (%)	Std-dev (%)	Imports 2005 (US\$ million)
95	Toys, games and sports requisites; parts and accessories thereof	72	72	2.1	0-4.7	1.7	237.6
96	Miscellaneous manufactured articles	123	123	3.1	0-7.7	1.5	294.4
97	Works of art, collectors' pieces and antiques	14	14	0.0	0-0	0.0	6.8

a The total of imports is higher than the sum of sub-items, as certain imports, to the value of US\$6,215.0 million are not classified in the Harmonized System and therefore cannot be classified under ISIC.

Source: WTO Secretariat estimates, based on data provided by the Turkish authorities; import data from UNSD, Comtrade database.

 Table AIII.2

 Products subject to non-ad valorem tariffs, 2007

HS code	Duty	Ad valorem equivalent
Compound duties:		
040310519000	€140.9/100kg + €8.3	
040310531000	€142.31/100kg + €8.3	
040310539000	€142.31/100kg + €8.3	••
040310591000	€176.24/100kg + €8.3	
040310599000	176.24/100 kg + 100.5 kg	
040310911000	(21.05/100 kg + (3.3))	
040310919000	$\textcircled{21.05}{100 \text{kg}} + \textcircled{8.3}$	
040310931000	€26.21/100kg + €8.3	
040310939000	$\pounds$ 26.21/100kg + $\pounds$ .3	
040310991000	€34.82/100kg + €8.3	
)40310999000	€34.82/100kg + €8.3	
040390711000	€140.90/100kg + €8.3	
)40390719000	€140.90/100kg + €8.3	
040390731000	€142.31/100kg + €8.3	
)40390739000	€142.31/100kg + €8.3	
040390791000	€176.24/100kg + €8.3	
)40390799000	€176.24/100kg + €8.3	
040390911000	€21.05/100kg + €8.3	
)40390919000	$\leq 21.05/100 \text{kg} + \ll 3.3$	
)40390931000	(21.03)/100 kg + (3.3) (26.21/100 kg + (3.3))	
)40390939000		
040390991000	C4.82/100 kg + C3.3	
040390999000	€34.82/100kg + €8.3	
07104000000	(2.91/100 kg + (5.1))	
071190300000	€2.91/100kg + €5.1	
151710100000	€25.82/100kg + €8.3	
51790100000	€25.82/100kg + €8.3	
170250000000	€19.50/100kg + €16	
170410110000	€72.74/100kg + €6.2	
170410190000	€94.30/100kg + €6.2	
170410910000	€79.81/100kg + €6.3	
170410990000	€72.99/100kg + €6.3	
170490300000	$\oplus 9.67/100 \text{kg} + \oplus .1$	
180610200000	668.40/100 kg + 68	
180610300000	$\notin$ 1.71/100kg + $\oplus$	
180610900000	€106.68/100kg + €8	
190190110000	€35.45/100kg + €5.1	
190190190000	$\textcircled{21.85/100 \text{kg}}$ + $\textcircled{5.1}$	
190211000011	€10.67/100kg + €7.7	
190211000019	€10.67/100kg + €7.7	
190219100000	€10.67/100kg + €7.7	
190219900011	€11.37/100kg + €7.7	
190219900012	€11.37/100kg + €7.7	
190219900019	€11.37/100kg + €7.7	
190220910000	(50.89/100 kg + (3.3))	
190220990000	48.89/100 kg + 43.3	•
90230100000	€40.27/100kg + $€6.4$	
190230900000	(39.01/100 kg + (6.4))	
.90230900000		
	$\notin 10.67/100 \text{kg} + \notin 7.7$	
190240900000		
9030000000	€18.88/100kg + €6.4	
90410101000	€55.63/100kg + €3.8	
90410109000	€55.63/100kg + €3.8	
90410301000	€44.21/100kg + €5.1	
90410309000	€44.21/100kg + €5.1	
90410901000	€62.62/100kg + €5.1	
190410909000	€62.62/100kg + €5.1	
190420911000	55.63/100kg + $3.8$	
190420911000	5.63/100 kg + 3.8	
190420951000	44.21/100 kg + 5.1	
190420951000	•	
	44.21/100 kg + 5.1	
90420991000	62.62/100 kg + 5.1	
90420999000	€62.62/100kg + €5.1	

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HS code	Duty	Ad valorem equivalent
19043000000	€22.33/100kg + €8.3	
190490101000	€59.00/100kg + €8.3	
190490109000	€3.30/100kg + €8.3	
190490801000	22.33/100kg + $3.3$	
190490809000	22.33/100kg + $3.3$	
19051000000	$rac{1}{3}7.91/100$ kg + $rac{1}{3}.8$	
190520100000	(1000000000000000000000000000000000000	
190520300000 190520900000	€79.82/100kg + €9.8 €93.89/100kg + €10.1	
190520900000	65.89/100 kg + 610.1 652.17/100 kg + 63.8	
190590200011	49.10/100 kg + 4.5	
190590200012	$\pounds 9.10/100 \text{kg} + \pounds 3.5$	
190590200012	€49.10/100 kg + €4.5	
190590200014	49.10/100 kg + 4.5	
190590200019	$\notin$ 49.10/100kg + $\notin$ 4.5	
200190300000	€28.43/100kg + €5.1	
200190400000	€16.46/100kg + €8.3	
200490100000	€24.69/100kg + €5.1	
200580000000	€22.90/100kg + €5.1	
200899850000	€49.77/100kg + €5.1	
200899910000	€37.37/100kg + €8.3	
210130190000	€108.32/100kg + €5.1	
210130990000	€92.50/100kg + €10.8	
210210310000	€59.40/100kg + €12	
210210390000	€12.47/100kg + €12	
210500101000	€64.30/100kg + €8.6	
210500109000	64.30/100kg + $8.6$	
210500911000	$\oplus 0.46/100 \text{kg} + \oplus$	
210500919000	$\oplus 0.46/100 \text{kg} + \oplus$	
210500991000	(57.13/100 kg + (7.9))	
210500999000 220290910000	$ \mathfrak{S}7.13/100 \text{kg} + \mathfrak{S}7.9 $	
220290910000	€51.23/100kg + €6.4 €40.79/100kg +€5.5	
220290990000	47.44/100 kg + 45.4	
350510100000	(1.76/100 kg + G)	
350510900011	(4.30/100 kg + 49)	
350510900019	€3.00/100kg + €9	
350520101000	€1.39/100kg + €8.3	
350520109000	€1.39/100kg + €8.3	
350520301000	€2.76/100kg + €8.3	
350520309000	€2.76/100kg + €8.3	
350520501000	€4.39/100kg + €8.3	
350520509000	€4.39/100kg + €8.3	
350520901000	(5.49/100 kg + (8.3))	
350520909000	€5.49/100kg + €8.3	
380910100000		
380910300000	(3.84/100 kg + (3.3))	
380910500000	€4.68/100kg + €8.3	
Mixed duties:	$\mathbf{G72} \min \mathbf{G}$	
210690200000 330210100000	€17.3 min €1/ €17.3 min €1/% vol/hl	 17.3
570110900011	$e_1/.5 \min e_1/\% \text{ vol/nl}$ $e_8 \max e_2.8/m^2$	5.6
570110900012	$\mathfrak{S}$ max $\mathfrak{S}$ .8/m <sup>2</sup>	3.3
570110900013	$\bigotimes \max \bigotimes 2.8/m^2$	2.6
570110900014	$\mathfrak{S} \max \mathfrak{S}.8/m^2$	2.2
570110900090	$\bigotimes \max \bigotimes 2.8/m^2$	3.5
700312991000	€3.8 min €0.6/100 kg	3.8
700312999000	€3.8 min €0.6/100 kg	3.8
700319901011	€3.8 min €0.6/100 kg	3.8
700319901012	€3.8 min €0.6/100 kg	3.8
700319901019	€3.8 min €0.6/100 kg	3.8
700319909000	€3.8 min €0.6/100 kg	3.8
700320001000	€3.8 min €0.4/100 kg	3.8
700320009000	€3.8 min €0.4/100 kg	3.8
700420991000	€4.4 min €0.4/100 kg	4.4
700420999011	€4.4 min €0.4/100 kg	4.4

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HS code	Duty	Ad valorem equivalent
700420999012	€4.4 min €0.4/100 kg	4.4
700420999013	€4.4 min €0.4/100 kg	4.4
700420999014	€4.4 min €0.4/100 kg	4.4
700490700000	€4.4 min €0.4/100 kg	4.4
700490921000	€4.4 min €0.4/100 kg	4.4
700490929000	€4.4 min €0.4/100 kg	4.4
700490981000	€4.4 min €0.4/100 kg	4.4
700490989000	€4.4 min €0.4/100 kg	4.4
701690800011	€3 min €1.2/100 kg	3.0
701690800012	€3 min €1.2/100 kg	3.0
701690800012	$\mathfrak{S}$ min $\mathfrak{E}$ .2/100 kg	3.0
701690800019	€3 min €1.2/100 kg	3.0
720810001000	$\mathfrak{S}$ min $\mathfrak{S}$ /tonne	
720810001000	€ min €9/tonne	
	€ min €29/tonne	
720825001000		
720825009000	€5 min €9/tonne	
720826001000	€5 min €29/tonne	
720826009000	€5 min €29/tonne	
720827001000	€5 min €29/tonne	
720827009000	€5 min €29/tonne	
720836001000	€5 min €29/tonne	
720836009000	€65 min €29/tonne	
720837001011	€ min €29/tonne	
720837001019	€ min €29/tonne	
720837009011	€ min €29/tonne	
720837009019	€ min €29/tonne	
720838001011	€5 min €29/tonne	
720838001019	€5 min €29/tonne	
720838009011	€5 min €29/tonne	
720838009019	€5 min €29/tonne	
720839001011	€5 min €29/tonne	
720839001019	€5 min €29/tonne	
720839009011	€5 min €29/tonne	
720839009019	€ min €29/tonne	
720840001011	€ min €29/tonne	
720840001019	€ min €29/tonne	
720840009011	€ min €29/tonne	
720840009019	€ min €29/tonne	
720851201011	€ min €29/tonne	
720851201019	€ min €29/tonne	
720851203011	€5 min €29/tonne	
720851203019	€ min €9/tonne	
720851209011	€ min €29/tonne	
720851209019	€ min €29/tonne	
720851911000	$\mathfrak{S}$ min $\mathfrak{S}$ 9/tonne	
720851919000	€ min €29/tonne	
720851981000	$\mathfrak{S}$ min $\mathfrak{S}$ 9/tonne	
720851983000	€5 min €29/tonne	
720851989000	€ min €29/tonne	
720852101000	€5 min €29/tonne	
720852109000	€5 min €29/tonne	
720852911000	€ min €29/tonne	
720852919000	€5 min €29/tonne	
720852991000	€5 min €29/tonne	
720852999000	€5 min €29/tonne	
720853101000	€5 min €29/tonne	
720853109000	€5 min €29/tonne	
720853901000	€5 min €29/tonne	
720853909000	€5 min €29/tonne	
720854001011	€5 min €29/tonne	
720854001019	€5 min €29/tonne	
720854009011	€ min €29/tonne	
720854009019	€ min €29/tonne	
720890201000	€5 min €29/tonne	
720890202000	€5 min €29/tonne	
720915001000	€ min €29/tonne	

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HS code	Duty	Ad valorem equivalent
720915009000	€ min €29/tonne	
720916100011	€ min €29/tonne	
720916100019	€ min €29/tonne	
720916901000	€ min €29/tonne	
720916909000	€5 min €29/tonne	
720917100011	€5 min €29/tonne	
720917100019	€ min €29/tonne	
720917901000	€5 min €29/tonne	
720917909000	€5 min €29/tonne	
720918100011	€5 min €29/tonne	
720918100019	€ min €9/tonne	
720918911000 720918919000	€5 min €29/tonne €5 min €29/tonne	
720918991000	€ min €9/tonne	
720918999000	€ min €9/tonne	
720925001000	€ min €9/tonne	
720925009000	€ min €9/tonne	
720926100011	€ min €9/tonne	
720926100011	€ min €9/tonne	
72092690100019	€ min €9/tonne	
720926901000	€ min €9/tonne	
720927100011	€ min €29/tonne	
720927100019	€ min €29/tonne	
720927901000	€5 min €29/tonne	
720927909000	€ min €29/tonne	
720928100011	€ min €29/tonne	
720928100019	€5 min €29/tonne	
720928901000	€ min €29/tonne	
720928909000	€5 min €29/tonne	
720990201100	€ min €29/tonne	
720990201900	€ min €29/tonne	
721113001100	€5 min €29/tonne	
721113001900	€ min €29/tonne	
721113002000	€ min €29/tonne	
721113003111	€5 min €29/tonne	
721113003112	€5 min €29/tonne	
721113003911	€5 min €29/tonne	
721113003912	€ min €29/tonne	
721123209011	€ min €29/tonne	
721123809012	€ min €29/tonne	
910111000000	€4.5 min €0.3 unit max €0.8 unit	0.3
910119000000	€4.5 min €0.3 unit max €0.8 unit	1.1
910121000000	€4.5 min €0.3 unit max €0.8 unit	0.1
910129000000	€4.5 min €0.3 unit max €0.8 unit	0.7
910191000011 910191000012	€4.5 min €0.3 unit max €0.8 unit €4.5 min €0.3 unit max €0.8 unit	9.1
		2.9
910191000019	€4.5 min €0.3 unit max €0.8 unit €4.5 min €0.3 unit max €0.8 unit	4.5
010199000011 010199000012	€4.5 min €0.3 unit max €0.8 unit €4.5 min €0.3 unit max €0.8 unit	4.5 4.5
010199000012	€4.5 min €0.3 unit max €0.8 unit	6.1
10199000019	$\pounds$ .5 min $\pounds$ .3 unit max $\pounds$ .8 unit $\pounds$	4.5
10212000000	$\pounds$ .5 min $\pounds$ .3 unit max $\pounds$ .8 unit	10.7
10212000000	€4.5 min €0.3 unit max €0.8 unit	4.5
10221000000	$\pounds$ .5 min $\pounds$ .3 unit max $\pounds$ .8 unit	0.6
10229000000	€4.5 min €0.3 unit max €0.8 unit	1.8
10291000011	$\pounds$ .5 min $\textcircled{0.3}$ unit max $\textcircled{0.8}$ unit	4.5
10291000012	€4.5 min €0.3 unit max €0.8 unit	16.0
10291000019	€4.5 min €0.3 unit max €0.8 unit	18.3
10299000011	€4.5 min €0.3 unit max €0.8 unit	4.5
10299000012	€4.5 min €0.3 unit max €0.8 unit	6.8
10299000012	$\pounds$ .5 min $\pounds$ .3 unit max $\pounds$ .8 unit	7.6
10220000000	€ min €0.17 unit	5.0
10890000000	€ min €0.17 unit	7.1
11011100000	€ min €0.17 unit	5.0
11110000000	€0.5 unit min 2.7 max 4.6	2.7
11120000000	€0.5 unit min 2.7 max 4.6	2.7

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HS code	Duty	Ad valorem equivalent
911180000000	€0.5 unit min €2.7 max €4.6	3.4
911190000000	€0.5 unit min €2.7 max €4.6	2.7
Specific duties:		
220510100000	€10.9/hl	
220510900011	$0.9/\%$ vol/hl + $6.4/hl^a$	
220510900012	$0.9/\% \text{vol/hl} + 6.4/\text{hl}^a$	
220590100000	€9/hl	
220590900011	€0.9/%vol/hl	
220590900012	€0.9/ %vol/hl	
220710009011	€19.2/hl	
220710009012	€19.2/hl	
220720009013	€10.2/hl	
220720009014	€10.2/hl	
220720009015	€10.2/hl	
220840110000	$0.6/\%$ vol/hl + $3.2/hl^a$	
220840390011	$\bigoplus_{n \in \mathbb{N}} \frac{1}{n!} + \bigoplus_{n \in \mathbb{N}} \frac{1}{n!}$	
220840390012	$\textcircled{0.6\%vol/hl} + \textcircled{3.2/hl^a}$	
220840510000	€0.6/% vol/hl	
220840990000	0.6/% vol/hl	
220890919000	$f = \frac{1}{\sqrt{N}} \frac{1}{\sqrt{N}} = \frac{1}{\sqrt{N}} $	
220890999000	€1/% vol/hl €1.7/1000 kg/pet	 7.5
250100510000 250100910011	€1.7/1000 kg/net €2.6/1000 kg/net	7.5 0.4
250100910011	€2.6/1000 kg/net €2.6/1000 kg/net	0.4 5.2
250100910012	€2.6/1000 kg/net	5.2 0.5
250100910019	€2.6/1000 kg/net	0.5
250100999011	€2.6/1000 kg/net	0.2
250100999012	€2.6/1000 kg/net	20.0
250100999013	€2.6/1000 kg/net	13.8
370610991000	€5/100 M	6.3
370610992000	€5/100 M	6.3
370690991000	€3.5/100 M	6.0
370690992000	€3.5/100 M	6.0
Variable duties:		
040520100000	T1 + €9	
040520300000	T1 + €9	
170490510000	T1 + €9	
170490550000	T1 + €9	
170490610011	T1 + €9	
170490610019	T1 + €9	
170490650011	T1 + €9	
170490650012	T1 + €9	
170490650019	T1 + €9	
170490710000	T1 + €9	
170490750000	$T1 + \Theta$	
170490810000	$T1 + \Theta$	
170490991011	$T1 + \mathfrak{S}$	
170490991019	$T1 + \Theta$	
170490992000	T1 + O	
170490993000	$\begin{array}{l} T1 + \mathfrak{S} \\ T1 + \mathfrak{S} \end{array}$	
170490994000 170490999011	11 + 0 T1 + 0	
170490999011	$11 + \mathbf{E}$ $11 + \mathbf{E}$	
170490999012	11 + 0 T1 + 0	
180620100000	T1 + 3 T1 + 3.3	
180620300000	T1 + 48.3 T1 + 48.3	
180620500000	$T1 + \pounds3.3$ $T1 + \pounds3.3$	
180620700000	T1 + C0.5 T1 + C15.4	
180620800000	T1 + €3.3	
180620950000	T1 + 63.3 T1 + 68.3	
180631000011	T1 + 48.3	
180631000019	T1 + 48.3	
180632100000	T1 + 48.3	
180632900000	T1 + 48.3	
180690110000	T1 + 48.3	
180690190000	T1 + €8.3	

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HS code	Duty	Ad valorem equivalent
180690310000	T1 + €8.3	
180690390000	T1 + €8.3	
180690500000	T1 + €8.3	
180690600000	T1 + €8.3	
180690700000	T1 + €8.3	
180690900000	T1 + €8.3	
190110001900	T1 + €7.6	
190110002000	T1 + €7.6	
190110009000	T1 + €7.6	
190120001000	T1 + €7.6	
190120002000	T1 + €7.6	
190120009000	T1 + €7.6	
190190991000	T2 + €7.6	
190190992000	T2 + €7.6	
190190999019	T2 + €7.6	
190420100000	T1 + €9	
190531110000	T1 + €9	
190531190000	T1 + €9	
190531300000	T1 + €9	
190531910000	T1 + €9	
190531990019	T1 + €9	
190532050000	T1 + €9	
190532110000	T1 + €9	
190532190000	T1 + €9	
190532910000	T1 + €9	
190532990019	T1 + €9	
190540100000	T1 + €9.7	
190540900000	T1 + €9.7	
190590300000	T1 + €9.7	
190590450000	T1 + €9	
190590550000	T1 + €9	
190590600011	T1 + €9	
190590600012	T1 + €9	
190590600013	T1 + €9	
190590600014	T1 + €9	
190590600019	T1 + €9	
190590900011	T1 + €9	
190590900019	T1 + €9	
200410911000	T1 + €7.6	
200410912000	T1 + €7.6	
200520101000	T1 + €8.8	
200520102000	T1 + €8.8	
210112981000	T2 + €9	
210112989000	T2 + €9	
210120980000	T2 + €6.5	
210610800019	T2 + €9	
210690980012	T1 + €9	
210690980013	T1 + €9	
210690980014	T1 + €9	
210690980015	T1 + €9	
210690980019	T1 + €9	
330210290000	$T2 + \mathfrak{G}$	

.. Not available.

a The first component refers to the alcohol content of the beverage, the second to its absolute volume.

Note: T1 and T2 refer to formula duties that depend on the product's milk fat, milk proteins, and starch/glucose content. Formula T1 is used to calculate the MFN duty on products covered by the CUD; T2 is used for other products.

Source: Information provided by the Turkish authorities.

# Table AIII.3 Excise duties or special consumption tax, 2007

HS Code	Product description	Unit	Tax (YTL)
LIST I (petroleum			
2710.11.11.00.00	(Light oil and its preparations) For specific process	kg	0
	(Only naphtha)		
2710.11.31.00.00	Aviation spirit	litre	0
2710.11.45.00.00	With a lead content not exceeding 0.013 g per litre	litre	1.3625
	With an octane number (RON) of 95 less than 98 Unleaded super gasoline		
2710.11.49.00.00	With a lead content not exceeding 0.013 g per litre With an octane number (RON) of 98 or more Unleaded super gasoline	litre	1.4845
2710.11.51.00.00	With a lead content exceeding 0.013 g per litre With an octane number (RON) of less than 98 Leaded super gasoline	litre	1.3765
2710.11.59.00.00	With a lead content exceeding 0.013 g per litre With an octane number (RON) of 98 or more Leaded super gasoline	litre	1.3765
2710.11.70.00.00	Spirit type jet fuel	litre	0
2710.19.21.00.00	Jet fuel (Kerosene)	litre	0
2710.19.41.00.11	Diesel oil (with a sulphur content not exceeding 0.05% by weight)	litre	0.927
2710.19.41.00.12	Marine diesel (with a sulphur content not exceeding 0.05% by weight)	litre	0.927
2710.19.41.00.19	Other (with a sulphur content not exceeding 0.05% by weight)	litre	0.927
2710.19.45.00.11	Diesel oil (with a sulphur content exceeding $0.05\%$ by weight but not exceeding $0.2\%$ by weight)	litre	0.8345
2710.19.45.00.12	Marine diesel (with a sulphur content exceeding $0.05\%$ by weight but not exceeding $0.2\%$ by weight)	litre	0.8345
2710.19.45.00.19	Others (with a sulphur content exceeding 0.05% by weight but not exceeding 0.2% by weight)	litre	0.8345
2710.19.49.00.11	Diesel oil (with a sulphur content exceeding 0.2% by weight)	litre	0.8345
2710.19.49.00.12	Marine diesel (with a sulphur content exceeding 0.2% by weight)	litre	0.8345
2710.19.49.00.19	Others (with a sulphur content exceeding 0.2% by weight)	litre	0.8345
2710.19.61.00.00	Fuel oils (with a sulphur content not exceeding 1% by weight)	kg	0.237
2710.19.63.00.00	Fuel oils (with a sulphur content exceeding 1% by weight but not exceeding 2% by weight)	kg	0.476
2710.19.65.00.00	Fuel oils (with a sulphur content exceeding 2% by weight but not exceeding 2.8% by weight)	kg	0.204
2710.19.69.00.00	Fuel oils (with a sulphur content exceeding 2.8% by weight)	kg	0.204
27.11	Petroleum gases and gaseous hydrocarbons (Other than 2711.11.00.00.00; 2711.12; 2711.13; 2711.19.00.00.11; 2711.21.00.00.00; 2711.29.00.00.11; 2711.29.00.00.12)	kg	0
2711.11.00.00.00	Natural gas (liquefied) Those used as fuel oil in motor vehicle	m <sup>3</sup>	0.5463
	Others	m <sup>3</sup>	0.021
2711.12	Propane (liquefied)	kg	0.7940
2711.13	Butane (liquefied)	kg	0.7940
2711.19.00.00.11	Liquefied petroleum gas (LPG)	1-0	0.000
	Those to be used in motor vehicle Others	kg kg	0.862 0.7940
2711.21.00.00.00	Natural gas (in gaseous state) Those to be used in motor vehicle	m <sup>3</sup>	0.5463
	Others	m <sup>3</sup>	0.021
2711.29.00.00.11	Propane (in gaseous state)	kg	0.7940

HS Code	Product description	Unit	Tax (YTL)
2711.29.00.00.12	Butane (in gaseous state)	kg	0.7940
2713.11.00.00.00	Not calcined (petroleum coke)	kg	0
2713.12.00.00.00	Calcine (petroleum coke)	kg	0
2713.20.00.00.19	Others (petroleum bitumen)	kg	0
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals (Other than for the carbon manufacture of the products of heading 28.03)	kg	0
3824.90.99.90.54	Biodiesel	litre	0.6498
LIST I (other petro	leum products)		
2707.10	Benzol (Benzene)	kg	1.4845
2707.20	Toluol (toluene)	kg	1.4845
2707.50.90.00.11	Solvent naphtha	kg	1.4845
2710.11.21.00.00	White spirit	kg	1.4845
2710.11.90.00.11	Other solvents (Solvents) (Petroleum ether)	kg	1.4845
2710.11.90.00.19 2710.19.29.00.00	Others (petroleum ether) Others (petroleum ether)	kg kg	1.4845 1.4845
2901.10.90.00.11	Hekzane	kg	1.4845
2901.10.90.00.12	Heptane	kg	1.4845
2901.10.90.00.13	Pentane	kg	1.4845
2902.20.00.00.00	Benzene (Benzol)	kg	1.4845
2902.30.00.00.00	Toluen (Toluol)	kg	1.4845
2909.19.00.00.13	Methyl tarsier butyl ether (MTBE)	kg	1.4845
3811.90.00.10.12	Chemical alloys for light mineral oils	kg	1.4845
3814.00.90	Others	kg	0.0653
3814.00.90.00.00	Organic composite solvents and thinners, not elsewhere specified or included in tariff; chemicals to remove paint or varnish	kg	0.0653
	Others (other than based on butyl acetate)	-	
3824.90.40.00.00	Inorganic composite solvents and thinners for varnish etc.	kg	0.0653
2710.19.71.00.00	Lubricating oils; other oils for undergoing a specific process	kg	0.35
2710.19.75.00.00	Lubricating oils; other oils for undergoing chemical transformation by a process other than those specified in respect of subheading 2710.19.71	kg	0.35
2710.19.81.00.11	Motor oils that contain gasoline (lubricating oils; other oils)	kg	0.35
2710.19.81.00.12	Marine diesel motor oils (lubricating oils; other oils)	kg	0.35
2710.19.81.00.13	Compressor lube oils (lubricating oils; other oils)	kg	0.35
2710.19.81.00.14	Turbine lube oils (lubricating oils; other oils)	kg	0.35
2710.19.81.00.19	Others (lubricating oils; other oils)	kg	0.35
2710.19.83.00.00	Liquids for hydraulic purposes (lubricating oils; other oils)	kg	0.35
2710.19.85.00.11	White oils (lubricating oils; other oils)	kg	0.35
2710.19.85.00.12	Liquid paraffin (Rice oil) (lubricating oils; other oils)	kg	0.35
2710.19.87.00.00	Gear oils and reductor oils (lubricating oils; other oils)	kg	0.35
2710.19.91.00.00	Metal-working compounds, mould release oils, anti-corrosion oils (lubricating oils; other oils)	kg	0.35
2710.19.93.00.00	Electrical insulating oils (lubricating oils; other oils)	kg	0.35
2710.19.99.00.11	Way oils (lubricating oils; other oils)	kg	0.35
2710.19.99.00.12	Cooling oils (lubricating oils; other oils)	kg	0.35
2710.19.99.00.13	Automatic gearbox oils (lubricating oils; other oils)	kg	0.35
2710.19.99.00.14	Other gearbox oils (lubricating oils; other oils)	kg	0.35

HS Code	Product description	Unit	Tax (YTL)
2710.19.99.00.15	Differential gear oils (lubricating oils; other oils)	kg	0.35
2710.19.99.00.19	(Lubricating oils; other oils) Others (only base oils)	kg	0.35
2710.19.25.00.00	Others	litre	0.7605
LIST II (Motor)			
	Cars:		
	- of a cylinder capacity not exceeding 1,600 cm <sup>3</sup>	n.a.	37%
	- of a cylinder capacity exceeding 1,600 cm <sup>3</sup> but not exceeding 2,000 cm <sup>3</sup>	n.a.	60%
	- of a cylinder capacity exceeding 2,000 cm <sup>3</sup>	n.a.	84%
	Minibuses	n.a.	9%
	Midibuses	n.a.	4%
	Buses	n.a.	1%
••	Towing vehicle for semi trailers	n.a.	4%
••	Motorcycles:	n.a.	170
	- of a cylinder capacity not exceeding 250 cm <sup>3</sup>	n.a.	22%
	- above $250 \text{ cm}^3$	n.a.	37%
	Airplane-helicopters		0.5%
	Traveller and tour ships smaller than 18 gross tonnage	n.a.	6.7%
••	Yachts, other entertainment and sport boats, paddle-boats and canoes with oars	n.a.	
	Golf cars and similar vehicles	n.a.	8%
	Vehicles specially designed for traveling on snow	n.a.	6.7%
	Jet-ski and similar vehicles not subject to entry and registration	n.a.	6.7%
		n.a.	8%
LIST III (alcoholic		25	
2202.10.00.00.13	Cola soda pops	63.3	
2203.00	Beers (made from malt)		0.238
22.04	Wine of fresh grapes (including fortified wines); grape must (other than that of heading 20.09) (Other than sparkling wine and other grape must)	63.3	3.28
2204 10	Creative mine	275 (	
2204.10	Sparkling wine	275.6	11.212
22.05	Vermouth and other wine of fresh grapes (flavoured with plants or aromatic substances) (other than 2205.10.10.00.00; 2205.10.90.00.12)	275.6	15.604
2205.10.10.00.00	Beverages, alcoholic strength of 18% by volume and less	275.6	12.17
2206.00	Other fermented beverages (like cider, perry, mead), not elsewhere specified or included in tariff, mixture of fermented beverages and mixture of non-alcoholic beverages with fermented beverages.	275.6	3.28
2207.20	Ethyl alcohol and other spirits, denatured, of any strength (other than ethyl alcohol, denatured, of any alcoholic strength)	275.6	70.926
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; (2208.90.91; 2208.90.99 other than undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%) (other than 2208.20; 2208.50; 2208.60; 2208.70; 2208.90)	275.6	70.926
2208.20	Beverages acquired from distillation of grapes and wine of grape	275.6	51.366
2208.50	Gin and Geneva	275.6	41.423
2208.60	Vodka (other than 2208.60.91.00.00; 2208.60.99.00.00)	275.6	
2208.60.91.00.00	Beverages in containers contents of which not exceeding 2 litres	275.6	41.423 70.926
2208.60.99.00.00	(Alcoholic strength of more than 45.4% by volume) Beverages in containers contents exceeding 2 litres (Alcoholic strength of more than 45.4% by volume)	275.6	70.926
200 70		275.6	56 004
2208.70	Liqueurs	275.6	56.994
2208.90	Others (other than 2208.90.48.00.11; 2208.90.71.00.11)	275.0	70.926

HS Code	Product description	Unit	Tax (YTL)
2208.90.48.00.11 2208.90.71.00.11	Rakı	275.6	35.848
LIST III (tobacco	products)		
2402.10.00.00.00	Cigars, cheroots and cigarillos, containing tobacco	58	0.07
2402.20	Cigarettes containing tobacco	58	0.07
2402.90.00.00.00	Others (cigars made of components deemed as a tobacco, cigars, cheroots and cigarillos)	58	0.07
2403.10	Smoking tobacco (whether or not containing tobacco substitutes in any proportion)	58	0.07
2403.99.00.00.00	Chewing tobacco and snuff	58	0.07
LIST IV <sup>a</sup> (other co	nsumption goods)		
84.15	Air conditioning machines	n.a.	6.7%
84.18	Refrigerators, freezers	n.a.	6.7%
85.19	Record players, cassette players	n.a.	6.7%
85.28	Reception apparatus for TV	n.a.	6.7%
1604.30	Caviar	n.a.	20%
43	Furs	n.a.	20%
71.03	Precious stones	n.a.	20%
33.07	Cosmetics	n.a.	20%
8517.12.00.11	Mobile phones	n.a.	20%
9405.10.50.10.11	Crystal chandeliers	n.a.	20%
9302.00	Revolvers	n.a.	20%

Not applicable. Not available. n.a.

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Some examples of List IV goods. a

Source: Information provided by the Turkish authorities.

# Table AIII.4 Key features of the export credit and guarantee programmes, 2007

Scheme	Eligibility	Conditions	Amount	r and t of credit million)
Pre-Shipment Turkish Lira	Exporters,	Interest rate determined by Turk Eximbank in	2003:	1,019.9
Export Credit Programme (PSEC TL)	manufacturer-exporters	accordance with developments in money markets and varies according to repayment period plus	2004:	1,161.7
(IBECIE)		intermediation charges <sup>a</sup>	2005:	1,326.4
		Maturity maximum 360 days	2006:	1,581.4
		Maximum 100% of f.o.b. export commitments and YTL 6 million per company		1,097.1
Pre-Shipment Small and	SME manufacturer-exporters	Same as PSEC TL	2003:	485.3
Medium-Scale Enterprises Export Credit Programme <sup>b</sup>	of up to 250 employees, with net sales revenue or total		2004:	549.5
Export creat riogramme	assets less than YTL 25		2005:	491.9
	million, and a partnership of more than 25%		2006:	536.7
			2007 <sup>h</sup> :	326.4
PSEC-Priority Development	Priority development areas	Interest rate one point lower than PSEC	2003:	102.3
Areas Export Credit Programme <sup>b</sup>	(mainly eastern and south-eastern provinces)		2004:	133.8
Togramme	south custom provinces)		2005:	123.1
			2006:	210.5
			2007 <sup>h</sup> :	155.2
Pre-Shipment Foreign	Exporters, manufacturer- exporters	Interest rate varies in accordance with repayment	2003:	993.3
Currency Export Credit Programme		period and is linked to LIBOR/EURIBOR/STG LIBOR/TIBOR <sup>°</sup>	2004:	954.3
(PSEC FX)		Maturity maximum 540 days	2005:	799.4
		Maximum 100% of f.o.b. export commitments Maximum US\$10 million per company	2006:	757.5
			2007 <sup>h</sup> :	372.0
Foreign Trade Companies	All companies that qualify as foreign trade corporate companies (FTCC) or have been granted sectoral foreign trade companies (SFTC) <sup>d</sup> status by UFT	Interest rate determined by Turk Eximbank in	2003:	536.9
(FTC) Short-Term Turkish Lira Export Credit Programme		accordance with developments in money markets and varies according to repayment period	2004:	518.7
r		Maturity maximum 180 days	2005:	733.1
		Maximum 100% of f.o.b. export commitments	2006:	635.6
			2007 <sup>h</sup> :	338.0
Foreign Trade Companies	All companies that qualify for	Interest rate varies in accordance with repayment	2003:	257.7
Short-Term Foreign Currency Export Credit Programme	FTCC or SFTC <sup>d</sup> status by UFT	period and is linked to LIBOR/ EURIBOR/STG LIBOR/TIBOR	2004:	278.2
2.1pont credit i rogramme		Maturity maximum 360 days	2005:	243.0
		Maximum 100% of f.o.b. export commitments	2006:	167.0
			2007 <sup>h</sup> :	78.0
Pre-export Turkish Lira Credit	Export-oriented	Interest rate determined by Turk Eximbank in	2003:	160.8
Programme <sup>e</sup>	manufacturers, manufacturer- exporters and exporters,	accordance with developments in money markets and varies according to repayment period	2004:	167.9
	except FTCC and SFTC, that	Maximum YTL 6 million per company	2005:	212.5
	have exported more than US\$200,000 of goods in the	For new exporters: Maximum TL equivalent of US\$100,000 per company	2006:	204.5
	preceding 12 months or as simple average of last 3 years	Maturity maximum 360 days Maximum 100% of f.o.b. export commitments	2007 <sup>h</sup> :	129.8
Pre-export Foreign Currency	Export-oriented	Interest rate varies in accordance with repayment	2003:	165.7
Credit Programme	manufacturers, manufacturer- exporters and exporters,	period and is linked to LIBOR/EURIBOR/STG LIBOR/TIBOR	2004:	177.8
	except FTCC and SFTC, that	Maturity maximum 540 days	2005:	155.2
	have exported more than US\$200,000 of goods in the	Maximum 100% of f.o.b. export commitments Maximum US\$10 million per company including	2006:	119.9
	preceding 12 months or as simple average of last 3 years	the Pre-export Turkish Lira Credit Programme limit	2007 <sup>h</sup> :	64.0

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Scheme	Eligibility	Conditions	Year Amount o (US\$ m	of credit
Short-Term Export Credit	Exporters, manufacturer-	Discount rate: LIBOR + spread	2003:	23.6
Discount Programme	exporters	Maturity maximum 180 days	2004:	13.3
			2005:	17.8
			2006:	6.1
			2007 <sup>h</sup> :	1.9
Tourism Marketing Credit	Tourism agencies (with an	Interest rate for YTL credits determined by Turk	2003:	5.4
Programme	"A" group certificate) selected by Ministry of Tourism and	Eximbank in accordance with developments in money markets and varies according to repayment	2004:	11.8
	private airline companies	period and cost funding	2005:	4.4
	resident in Turkey, those attracting more than	Interest rate for foreign currency credits linked to LIBOR/EURIBOR/STG LIBOR/TIBOR varies in	2006:	6.1
	US\$500,000 of currency to	accordance with repayment period and cost of	2007 <sup>h</sup> :	1.5
	Turkey annually	funding Maximum maturity for YTL credits 36 months Maximum maturity for foreign currency credits 18 months Limits: Maximum 15% of the foreign currency attracted by companies, but cannot exceed 80% of total expenditures of the project. Total risk cannot exceed US\$4 million		
	Travel agencies (member of TURSAB and with an "A" group certificate) attracting more than US\$500,000 of currency to Turkey annually	Interest rates for YTL credits determined by the Turk Eximbank in accordance with developments in money markets and varies according to the repayment period and cost of funding Interest rates for foreign currency credits: linked to LIBOR/EURIBOR/STG LIBOR/TIBOR and varies in accordance with repayment period and cost of funding Maximum maturity for YTL credits 12 months Maximum maturity for foreign currency credits 18 months Limits: Maximum 10% of the foreign currency attracted by companies, but cannot exceed 80% of total expenditures of the project. Total risk cannot exceed US\$2 million		
Islamic Development Bank	Exports particularly to OIC <sup>f</sup>	Interest rate: LIBOR + spread	2003:	
(IDB) Export Financing Scheme-Line	members and/or non-OIC members; minimum 50%	Maturity 12 to 60 months With financing rate as maximum 85% of export	2004:	
	domestic content	value	2005:	
			2006:	
			2007 <sup>h</sup> :	
IDB Import Trade Financing Operations (ITFO Line)	Imports of raw materials, semi-capital and capital goods	Mark-up rate is EURIBOR + 1.225% for imports from OIC members and EURIBOR + 1.4% from	2003:	0.3
- r (111 0 2mle)	used in the production of	non-member countries	2004:	 1.6
	export goods; export commitment is required	Maturity maximum 30 months for capital goods and 9-24 months for other goods	2005:	1.6
		Maximum 80% of import amount	2006:	
Overseas Chain Stores	Turkish entrepreneurs'	Interest rates determined by Turk Eximbank	2007 <sup>h</sup> : 2003	
Investment Credit Programme	overseas investments for the	specifically for each project	2003 2004	
-	establishment of shopping	Maturity maximum 7 years	2004	
	malls and chain stores	Maximum 85% of investment amount		
			2006	
			2007 <sup>h</sup>	

# **Trade Policy Review**

Scheme	Eligibility	Conditions	Year Amount o (US\$ m	of credit
Specific Export Credit	Exporters, manufacturer-	Terms (interest rate and maturity) are determined on project basis	2003:	7.8
Programme	exporters for their foreign currency generating projects	Average maturity 18 months	2004:	1.4
	in Turkey or abroad at preshipment stage		2005:	
	presimplifient stage		2006:	
			$2007^{h}$	0.5
Shipbuilding Finance and	Turkish firms involved in	Maximum maturity 2 years	2003:	4.2
Guarantee Programme	shipbuilding and/or the export of ships	Direct loans and/or letters of guarantee so that they may obtain pre-financing either in advance or in	2004:	12.6
	or ships	instalments from the buyer or they can buy supplies	2005:	11.4
		and materials with payments having a fixed term	2006:	14.6
			$2007^{h}$	8.5
Buyers' Credit & Guarantee	Foreign buyers of Turkish	Interest rate depends on the recipient countries'	2003:	34.3
Programme <sup>g</sup>	goods and services, min. 50% of Turkish content	relative credit risk standing Maturity 2 years or more	2004:	4.1
	of Turkish content	Deferred payments	2005:	8.0
		Maximum 85% of the goods and services provided from Turkey	2006:	21.5
		nom rukey	2007 <sup>h</sup> :	9.4
Short-Term Pre-Shipment	Exporters, manufacturer- exporters	Discount rate: LIBOR + spread	2003:	16.6
Rediscount Programme		Maturity maximum 360 days	2004:	27.7
			2005:	12.9
			2006:	8.3
			2007 <sup>h</sup>	
International Transportation Marketing Credit Programme Credit Programme for Foreign Currency Earning Services	of more than \$500,000 in the previous year or the last 12 months before the date of application Earning services and the export of services such as software	Interest rates for YTL credits determined by the Turk Eximbank in accordance with developments in money markets, and vary according to the repayment period and cost of funding. Interest rates for foreign currency credits linked to LIBOR/EURIBOR/STG LIBOR/TIBOR and vary in accordance with repayment period and cost of funding Maximum maturity for YTL credits 12 months Maximum maturity for foreign currency credits 18 months Maximum 100% of the freight to be realised in the credit period Limits: Maximum 20% of the foreign currency attracted by companies. Total risk cannot exceed US\$2 million Terms and conditions determined on transaction basis	2003: 2004: 2005: 2006: 2007 <sup>h</sup> : 2007 <sup>k</sup> : 2003: 2003:	1.2 2.3 1.4 3.3 0.7 0.5 1.6
	projects, and consultancy services		2004: 2005: 2006: 2007 <sup>h</sup> :	··· ·· 2.8
Letter of Guarantee	Contractors in international	Guarantees and bonds are issued on behalf of	2003:	1.0
Programme for Overseas Contractors' Services	markets	Turkish contractors who participate in tenders abroad, under the counter-guarantee of Turkish	2004:	3.9
Contractors Scivices		commercial banks	2005:	
			2006:	
			2007 <sup>h</sup> :	

Scheme	Eligibility	Conditions	Year an Amount of ( (US\$ milli	
Export Finance Intermediation       Exporters, manufacturer- exporters       Finance with a World Bank credit line of US\$246 million		2003: 2004:	0 0	
		Interest rate is LIBOR+spread Maturity maximum 5 years	2005: 2006:	0 0
Pre-Export Small and Medium Scale Enterprises (SMSEs) Credit Programme	Small and medium-scale manufacturer-exporters of up to 250 employees and with net sales revenue or total assets less than YTL25 million and which do not have partnership of more than 25%	Interest rate for TL credits determined by Turk Eximbank in accordance with developments in money markets and varies according to repayment period Interest rate for foreign currency credits varies in accordance with repayment period and is linked to LIBOR/ EURIBOR/STG LIBOR/TIBOR Maturity 540 days Maximum 100% of f.o.b. export commitments Maximum US\$100,000 per company	2007 <sup>h</sup> : 2003: 2004: 2005: 2006 2007 <sup>h</sup> :	0 5.4 18.9 10.9 3.5 0.8

### .. Not available.

a Intermediation charges by commercial banks usually bring an additional two to three points to the interest charged, while commercial banks are permitted to add a maximum of one point to the interest rates determined by Turk Eximbank.

b These programmes are sub-programmes of PSEC TL. A minimum of 30% of the general limit allocated to commercial banks has to be extended to small and medium-scale enterprises, while intermediary banks are required to extend between 5% and 25% of their general limit to credit demands for firms in priority development areas.

c Intermediation charges by commercial banks usually bring an additional one to two points to the interest charged, while commercial banks are permitted to add a maximum of 0.5 points to the interest rates determined by Turk Eximbank.

d Foreign trade companies established by export-oriented manufacturing firms in the same sector.

e Performance Related Export Credit Programme was renamed as Pre-export Credit Programme in April 2003.

f OIC = Organization of Islamic Conference.

g Project Credits Programme was renamed as Buyers' Credit and Guarantee Programme. Projects undertaken by Turkish contractors abroad are mainly financed under this programme.

h End-July 2007.

i The EFIL programme ended in August 2003.

Note: Export credit insurance has been voluntary since 17 February 1997. However, if beneficiaries of the Pre-Shipment Export Credit Programmes, Foreign Trade Companies Export Credit Programmes and Pre-export Credit Programmes are also short-term export credit insurance policy holders, they receive discount on interest rates (one point discount on YTL credits and 0.25 point discount on foreign currency credits).

Source: Information provided by the Turkish authorities.

 Table AIV.1

 Applied MFN tariffs, by ISIC Rev.2 category, 2007

 (Per cent and US\$ million)

		Number of lines	Simple average	Range	Standard deviation	2005 Imports <sup>a</sup>
ISIC code	Description			(US\$ million		
	Total	18,253	11.6	0-225	26.4	116,774.2ª
1	Agriculture, hunting, forestry & fishing	928	28.3	0-150	32.7	2,711.5
11	Agriculture and hunting	695	33.2	0-150	35.3	2,432.2
12	Forestry and logging	112	0.2	0-3.2	0.7	254.7
121	Forestry	42	0.5	0-3.2	1.1	32.2
122	Logging	70	0.0	0	0.0	222.4
13	Fishing	121	26.0	0-37.5	13.0	24.6
1301	Ocean and coastal fishing	111	26.1	0-37.5	13.0	18.8
1302	Fishing n.e.c.	10	24.8	0-37.5	13.3	5.9
2	Mining and quarrying	255	0.3	0-20	1.7	10,933.1
21	Coal mining	6	0.0	0	0.0	1,573.1
22	Crude petroleum and natural gas production	10	1.1	0-8	2.5	8,736.6
23	Metal ore mining	63	0.2	0-1.5	0.4	387.2
2301	Mining of iron ores	5	1.0	1	0.0	313.6
2302	Non-ferrous ore mining	58	0.1	0-1.5	0.3	73.6
29	Other mining	176	0.3	0-20	2.0	236.2
2901	Mining of feldspar	84	0.0	0-1.7	0.3	112.5
2902	Mining of fertilizer and chemical minerals	44	0.1	0-1.7	0.4	86.9
2903	Salt mining	10	4.8	0-20	7.0	9.3
2909	Mining and quarrying n.e.s.	38	0.0	0	0.0	27.6
3	Manufacturing	17,069	10.9	0-225	25.9	96,896.4
3 - 31	Manufacturing (excluding food processing)	14,775	4.3	0-46.8	3.8	94,472.1
31	Manufacture of food, beverages and tobacco	2,294	53.8	0-225	53.1	2,424.4
311	Food products	1,874	57.9	0-225	55.0	1,717.7
3111	Meat products	377	116.8	0-225	73.2	380.1
3112	Dairy products	180	98.8	0-170	59.9	66.5
3113	Fruit and vegetable canning	534	43.9	0-135.9	22.3	132.0
3114	Fish products	288	35.5	0-81.9	21.5	48.4
3115	Manufacture of oil and fats (veg. and animal)	201	22.9	0-50	10.8	829.4
3116	Grain mill products	167	33.5	3.8-82	18.4	145.4
3117	Manufacture of bakery products	54	9.7	3.8-37	6.9	19.1
3118	Sugar products	16	97.3	0-135	58.4	30.0
3119	Cocoa and chocolate confectionery	57	14.1	6.2-58.5	15.5	66.9
312	Other food products and animal feeds	197	29.0	0-145	40.6	560.0
3121	Other food products	142	37.9	0-145	44.8	447.9
3122	Manufacture of animal feeds	55	6.1	0-20	4.1	112.1
313	Beverages	209	38.8	0-70	33.2	53.2
3131	Distillation of spirits and alcohol production	71	2.6	0-70	12.8	35.2
3132	Manufacture of wines	112	66.1	13-70	13.8	2.7
3133	Manufacture of malt liquors and malt	12	14.1	0-23.1	10.1	3.5
3134	Soft drinks and mineral waters	14	5.4	0-9.6	4.4	11.8
314	Tobacco manufacturing	14	52.4	10-74.9	25.3	93.5
32	Textile, wearing apparel and leather industries	3,287	7.8	0-17	3.2	6,074.6
321	Textiles	2,484	7.4	0-12	2.7	4,804.2
3211	Textile spinning, weaving and finishing	1,667	6.5	0-8	2.2	3,682.9

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		Number of lines	Simple average	Range	Standard deviation	2005 Imports <sup>a</sup>
ISIC code	Description		(Per ce	nt)		(US\$ million)
3212	Made-up textile goods except wearing apparel	195	9.5	2-12	3.0	103.5
3213	Knitted and crocheted fabrics	360	11.0	6.5-12	1.7	423.3
3214	Carpets and rugs	80	7.1	2.2-8	1.8	144.7
3215	Cordage, rope, etc	52	8.3	5.8-12	1.4	17.9
3219	Textiles n.e.c.	130	5.8	3.2-8	1.4	431.9
322	Manufacture of wearing apparel, except footwear	514	10.9	0-12	2.6	512.1
323	Leather products, except footwear and wearing apparel	161	3.4	0-9.7	2.3	501.5
3231	Tanning and dressing of leather	68	3.5	0-6.5	2.6	180.3
3232	Fur dressing and dying	34	1.9	0-3.7	1.1	76.8
3233	Leather products except footwear	59	4.1	2-9.7	2.0	244.4
324	Footwear, except vulcanized rubber or plastic footwear	128	8.0	3-17	4.8	256.8
33	Wood and wood products, including furniture	314	2.0	0-10	2.3	679.1
331	Wood and wood products, including furniture	265	2.0	0-10	2.4	338.6
3311	Sawmills and woodmills	185	1.9	0-10	2.5	297.4
3312	Wooden case containers and cane ware	37	2.9	0-4.7	1.4	14.9
3319	Wood and cork products	43	1.7	0-4.7	2.1	26.2
332	Manufacture of furniture & fixtures, except primarily of metal	49	1.9	0-5.6	1.9	340.5
34	Paper, paper products, printing and publishing	475	0.2	0-7	1.2	2,381.5
341	Paper products	383	0.3	0-7	1.3	2,191.4
3411	Pulp, paper and paperboard	286	0.4	0-7	1.5	1,448.4
3412	Containers, paperboxes, paperboard	16	0.0	0	0.0	62.0
3419	Articles n.e.s.(stationery)	81	0.0	0	0.0	681.0
342	Printing and publishing and allied industries	92	0.0	0	0.0	190.1
35	Chemicals, petroleum, coal, rubber, plastics	3,968	4.3	0-17.3	2.8	24,063.7
351	Industrial chemicals	2,557	5.1	0-17.3	2.1	11,706.0
3511	Basic industrial chemicals	2,101	5.1	0-17.3	2.0	4,787.7
3512	Fertilizers and pesticides	94	5.1	0-6.5	2.3	911.6
3512	Synthetic resins, plastic materials except glass	362	5.0	0-6.5	2.5	6,006.7
352	Other chemicals, incl. pharm.	991	2.7	0-9	3.1	5,329.0
3521	Paints, varnishes and lacquers	51	5.6	0-6.5	1.8	377.7
3522	Drugs and medicines	545	1.1	0-6.5	2.4	3,326.8
3523	Soaps	65	2.2	0-6.5	2.7	534.7
3525	Other chemicals n.e.s.	330	4.9	0-9	2.6	1,089.8
	Petroleum refineries	132	2.9	0-6.5	1.7	5,345.9
353		30	0.5	0-0.5	1.7	181.4
354	Manuf. of miscellaneous petroleum & coal products	202	3.9	0-4.0	4.3	904.9
355	Rubber products	50	3.6	0-17	4.5	352.9
3551	Tyre and tube industries			0-4.3	4.9	
3559 356	Rubber products n.e.s. Manufacture of plastic products n.e.s.	152 56	4.0 6.2	0-17	4.9	551.9 596.6
36	Non-metallic mineral products except of petrol. &	513	3.7	0-12	2.6	998.5
261	coal	52	5.0	2 1 2	26	100.0
361	Pottery and china	53	5.9	3-12	2.6	109.9
362	Manufacture of glass and glass products	224	4.4	0-11	2.6	437.5
369	Other non-metallic mineral products	236	2.6	0-7	2.1	451.1
3691	Structural clay products	85	4.0	0-7	1.9	156.7
3692	Ciment, lime and plaster	18	1.3	0-1.7	0.7	37.4

		Number of lines	Simple average	Range	Standard deviation	2005 Imports <sup>a</sup>
ISIC code	Description		(Per ce		(US\$ million)	
3699	Non-metallic mineral products	133	1.9	0-7	1.8	257.0
37	Basic metal industries	1,382	4.2	0-23.4	5.4	16,950.4
371	Iron and steel basic industries	958	4.6	0-23.4	6.1	9,965.3
372	Non-ferrous metal basic industries	424	3.1	0-10	2.9	6,985.1
38	Fabricated metal products, machinery & equipment	4,449	2.5	0-22	2.7	42,345.0
381	Fabricated metal products, except machinery & equip.	570	2.8	0-8.5	1.8	1,799.3
3811	Manufacture of cutlery and hardware	150	3.2	1.7-8.5	1.9	478.7
3812	Metal furniture and fixtures	23	1.5	0-3.7	1.4	35.1
3813	Structural metal products	70	2.6	0-7	1.7	428.7
3819	Fabricated metal products Fabricated metal prod. except mach. & equip. n.e.c.	327	2.7	0-6	1.8	856.8
382	Non-electrical machinery incl. computers	1,571	1.7	0-9.7	1.4	13,858.8
3821	Engines and turbines	67	3.1	0-4.5	1.8	490.2
3822	Agricultural machinery	114	0.5	0-7	1.1	395.6
3823	Metal and woodworking machinery	314	2.4	0-4.5	0.7	1,910.3
3824	Special industrial machinery	410	1.2	0-6	0.9	4,383.2
3825	Office machinery	106	0.8	0-6	1.1	2,408.0
3829	Non-electrical machinery and equipment, n.e.s.	560	1.9	0-9.7	1.7	4,271.5
383	Electrical machinery apparatus, appliances & supplies	1,083	2.7	0-14	3.0	9,854.1
3831	Electrical motors and apparatus	268	2.0	0-4.7	1.3	1,809.4
3832	Radio, television and communication equipment	426	3.0	0-14	4.5	6,278.8
3833	Electrical appliances and houseware	58	2.6	1.7-6.9	0.7	392.3
3839	Electrical apparatus n.e.s.	331	2.9	0-5.7	1.1	1,373.6
384	Transport equipment	558	4.5	0-22	4.4	14,273.9
3841	Ship building and repairing	94	1.2	0-6.2	1.4	1,214.0
3842	Railway and tramway	64	1.9	0-3.7	0.6	83.1
3843	Motor vehicles	307	6.4	0-22	4.9	12,372.6
3844	Motorcycles et bicycles	35	6.1	0-15	3.1	315.0
3845	Aircraft manufacture	48	2.3	0-7.7	2.0	269.7
3849	Other transport equipment n.e.c.	10	1.6	0-2.7	0.9	19.5
385	Professional and scientific equipment	667	1.9	0-18.3	2.1	2,559.0
3851	Prof., scientif., measuring equipment	479	1.2	0-6.5	1.5	2,056.8
3852	Photographic and optical goods	116	3.4	0-6.7	1.7	356.3
3853	Watches and clocks	72	4.7	0.1-18.3	2.8	145.9
39	Other manufacturing industries	387	2.9	0-46.8	4.4	979.3
3901	Jewellery and related articles	40	1.4	0-4.7	1.6	234.0
3902	Musical instruments	44	3.2	1.7-4	0.5	20.6
3903	Sporting goods	43	3.9	0-17	4.0	104.6
3909	Other manufacturing n.e.c.	260	2.9	0-46.8	5.1	620.2
4	Electrical energy	1	0.0	0	0.0	18.2

a The total of imports is higher than the sum of sub-items, as certain imports, to the value of US\$6,215.0 million are not classified in the Harmonized System and therefore cannot be classified under ISIC.

Note: Calculations include the *ad valorem* component of alternate rates.

Source: WTO Secretariat calculations, based on data provided by the Turkish authorities.

 Table AIV.2

 Summary of Turkey's specific commitments in services (Explanation of symbols at end of table)

	Modes of supply					
Sector or subsector	Cross-border supply	Consumption abroad	Commercial presence	Presence of natural persons		
		Market Access/N	ational Treatmer	ıt		
1. BUSINESS SERVICES						
A. Professionals services						
Legal services (advisory services on foreign and international law only)	NL/NL	NL/NL	NL/OP	NL/NL		
Accounting, auditing and bookkeeping services	U/U	NL/NL	OP/OP	U/OP		
Engineering and architectural services	NLsp/NL	NLsp/NL	NLsp/NL	NLsp/NL		
B. Computer and related services						
Consultancy services related to the installation of computer hardware	NLsp/NL	NL/NL	NLsp/NL	NLsp/NL		
Software implementation services	NLsp/NL	NL/NL	NLsp/NL	NLsp/NL		
Data processing services	NLsp/NL	NL/NL	NLsp/NL	NLsp/NL		
F. Other business services						
Advertising services	NL/NL	NL/NL	NL/NL	NL/NL		
Market research services	NL/NL	NL/NL	NL/NL	NL/NL		
Management consulting	NL/NL	NL/NL	NL/NL	NL/NL		
Packaging services	NL/NL	NL/NL	NL/NL	NL/NL		
Services incidental to hunting	OP/NL	NL/OP	OP/NL	NL/NL		
Services incidental to mining	OP/OP	NL/NL	NLsp/NL	NL/NL		
2. COMMUNICATION SERVICES						
A. Postal services	OP/OP	NL/NL	OP/OP	U/U		
B. Courier services	NL/NL	NL/NL	NL/NL	NL/NL		
C. Telecommunication services						
Voice telephone services	OP/OP	NL/NL	OP/OP	Uex/Uex		
Packet-switched data transmission services	OP/OP	NL/NL	OP/OP	Uex/Uex		
Circuit-switched data transmission services	OP/OP	NL/NL	OP/OP	Uex/Uex		
Telegraph services	OP/OP	NL/NL	OP/OP	Uex/Uex		
Facsimile services	OP/OP	NL/NL	OP/OP	Uex/Uex		
Private leased circuit services	OP/OP	NL/NL	OP/OP	Uex/Uex		
Telegraph services	OP/OP	NL/NL	OP/OP	Uex/Uex		
Electronic mail	OP/OP	NL/NL	OP/NL	OP/NL		
Voice mail	OP/OP	NL/NL	OP/OP	U/U		
On-line information and data-base retrieval	OP/OP	NL/NL	OP/OP	U/U		
Electronic data interchange	OP/NL	NL/NL	OP/NL	OP/NL		
Enhanced/value-added facsimile services, incl. store and forward, store and retrieve	OP/NL	NL/NL	OP/NL	OP/NL		
Code and protocol	OP/NL	NL/NL	OP/NL	OP/NL		
On-line information and/or data processing	OP/OP	NL/NL	OP/OP	U/U		
Mobile analog/digital cellular; paging; cable TV	OP/OP	NL/NL	OP/OP	Uex/Uex		
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES	NLsp/OP	NL/NL	OP/NL	NLsp/NL		
5. EDUCATION SERVICES						
A., B., E. Primary, secondary and other educational services	OP/NL	NL/NL	OP/OP	OP/NL		

	Modes of supply					
Sector or subsector	Cross-border supply	Consumption abroad	Commercial presence	Presence of natural persons		
		Market Access/N	ational Treatmer	nt		
C. Higher education services	NL/NL	NL/NL	OP/NL	NL/NL		
6. ENVIRONMENTAL SERVICES						
A. Sewage services	U/U	NL/NL	NL/NL	NL/NL		
B. Refuse disposal services	U/U	NL/NL	NL/NL	NL/NL		
C. Sanitation and similar services	U/U	NL/NL	NL/NL	NL/NL		
7. FINANCIAL SERVICES						
A. Insurance and insurance related services						
Direct insurance: non-life	OP/NL	OP/NL	NL/OP	NL/NL		
Direct insurance: life	U/NL	NL/NL	OP/NL	NL/NL		
Reinsurance and retrocession	OP/NL	OP/NL	NL/NL	NL/NL		
Insurance intermediation	OP/NL	OP/NL	OP/NL	OP/NL		
Services auxiliary to insurance	NLsp/NL	NLsp/NL	NL/NL	NLsp/NL		
B. Banking and other financial services						
Acceptance of deposits	NL/NL	NL/NL	OP/NL	NL/NL		
Lending of all types: consumer credit	NL/NL	NL/NL	OP/NL	NL/NL		
Lending of all types: factoring	NL/NL	NL/NL	OP/NL	NL/NL		
Lending of all types: mortgage credit and financing of commercial transactions	NL/NL	NL/NL	OP/NL	NL/NL		
Financial leasing	OP/OP	OP/OP	OP/NL	NL/NL		
All payment and money transmission services	NL/NL	NL/NL	OP/NL	NL/NL		
Guarantees and commitments	NLsp/NL	NLsp/NL	NL/NL	NL/NL		
Trading for own account or for account of customer: money market instruments.	NL/NL	NL/NL	OP/NL	NL/NL		
Trading for own account or for account of customer: foreign exchange	NL/NL	NL/NL	OP/NL	NL/NL		
Trading for own account or for account of customer: derivative products	NL/NL	NL/NL	OP/NL	NL/NL		
Trading for own account or for account of customer: exchange rate and interest rate instruments	NL/NL	NL/NL	OP/NL	NL/NL		
Trading for own account or for account of customer: transferable securities	NL/NL	NL/NL	OP/NL	NL/NL		
Trading for own account or for account of customer: other negotiable instruments including bullion	NL/NL	NL/NL	OP/NL	NL/NL		
Underwriting and placement	NL/NL	NL/NL	OP/NL	NL/NL		
Money broking	OP/OP	OP/OP	OP/OP	OP/OP		
Asset management portfolio management	NL/NL	NL/NL	OP/NL	NL/NL		
Collective investment management	NL/NL	NL/NL	OP/NL	OP/NL		
Pension fund management	OP/OP	OP/OP	OP/OP	OP/OP		
Custodial, depository and trust services	NL/NL	NL/NL	OP/NL	NL/NL		
Settlement and clearing services	NL/NL	NL/NL	OP/NL	NL/NL		
Provision and transfer of financial information	NL/NL	NL/NL	NL/NL	NL/NL		
Advisory, intermediation and other auxiliary services	NL/NL	NL/NL	NL/NL	NL/NL		
8. HEALTH RELATED AND SOCIAL SERVICES						
A. Hospital services	Utf/NL	NL/NL	OP/NL	U/U		
9. TOURISM AND TRAVEL RELATED SERVICES			-	- · -		
A. Hotels and restaurants	Utf/NL	NLsp/NL	NL/NL	OP/NL		

	Modes of supply					
Sector or subsector	Cross-border supply	Consumption abroad	Commercial presence	Presence of natural persons		
		Market Access/N	ational Treatmer	nt		
B. Travel agencies and tour operators services	OP/OP	NL/NL	NL/OP	NL/NL		
11. TRANSPORT SERVICES						
A. Maritime transport services						
Passenger transportation	OP/OP	NL/NL	OP/NL	OP/OP		
Freight transportation	OP/OP	NL/NL	OP/NL	OP/NL		
Rental of vessels with crew	NL/OP	NL/OP	NL/NL	NL/NL		
Maintenance of repair of vessels	NL/NL	NL/NL	NL/NL	NL/NL		
C. Air transport services						
Selling of air transport services	OP/NL	NL/NL	NL/NL	NL/NL		
Computer reservation systems	NL/NL	NL/NL	NL/NL	NL/NL		
Maintenance and repair of aircraft	NL/NL	NL/NL	OP/NL	NL/NL		
E. Rail transport services	OP/NL	NL/NL	OP/NL	NL/NL		
F. Road transport services						
Passenger transportation	U/U	NL/NL	OP/NL	NL/NL		
Freight transportation	U/U	NL/NL	OP/NL	NL/NL		

No limitations, i.e. Turkey agreed to place no constraints on the item in question. No limitations, but special provisions applied. Unbound, i.e Turkey made no engagements with respect to the item in question. Unbound, except as provided by Turkey's horizontal commitments. Unbound due to lack of technical feasibility. NL

NLsp

U

Uex Utf

OP Other provisions apply.

Source: WTO document S/DCS/W/TUR, 24 January 2003.

### Table AIV.3

### Summary of Article II (MFN) exemptions listed by Turkey<sup>a</sup>

### I. All sectors

I. All sectors						
Turkey extends full national treatment to investments by 44 countries <sup>b</sup> ; executes investment transfers of Belgium-Luxembourg and Kuwait in Turkey; grants foreign exchange risk guarantees for the 44 countries defaulting as a result of balance-of-payments difficulties; covers "trade risks" in Japan; and extends the MFN Articles to five countries (Bangladesh, Germany, Japan, Korea, and Poland), relating to the privileges accorded to the investors of third countries resulting from its membership in or associated with a free- trade zone, an economic cooperation, a customs union, or a common market. Libya is granted a waiver (but it is not applied) on the restriction to transfer premiums for long-term insurance schemes and the employment of Libyan workers by Libyan companies.						
On the basis of reciprocity, f	foreigners may own real estate in Turkey by acquisition or by inheritance.					
	uties collected from Turkey is higher than the amount written in the tariff lists, similar duties collected from					
II. Sector-specific commit	ments (by major service area) <sup>c</sup>					
1. BUSINESS SERVICES						
A. Professional services	If any country restricts Turkish citizens for performing arts and supplying services, similar activities of that country could be prohibited in Turkey.					
Accounting, auditing and book-keeping services	Under reciprocal conditions, professionals from countries that have codified the principles for the profession of financial advisory services may be authorized to perform the service in Turkey.					
2. COMMUNICATION SE	RVICES					
Postal services	On the basis of reciprocity, Turkey may reduce the price of mail to Iraq, Greece, Iran, and Pakistan.					
C. Telecommunications services	On the basis of reciprocity, Turkey may reduce fees for Iran and Syria for the transit of land connections and the use of satellite ground stations.					
	Turkey may apply different accounting rates for different operators/countries covered by International Telecommunication Services Agreements between the Government of Turkey or Telecommunications Company and other governments or various foreign operators.					
7. FINANCIAL SERVICES	S					
Banking	If Turkish national banks wishing to open branches abroad are faced with stricter conditions than those in the Turkish Banks Act, foreign banks will be faced with the same strict conditions.					
11. TRANSPORT SERVIC	ES					
	On the basis of reciprocity, Turkey may lower income and corporate tax rates for foreign road, maritime, and air transport companies. Transit and bilateral services can also be exempted from VAT.					
	Turkey may, on the basis of reciprocity, apply restrictions, prohibitions, different treatment, and different tariffs to the goods and transportation vehicles of countries that apply the aforementioned measures to Turkish road, air, and maritime transportation vehicles.					
Road transport services	In accordance with the Road Transport Agreement, 35 member countries grant, on the basis of reciprocity, privileges concerning quotas and fees, and exemptions from the permission procedures. <sup>d</sup>					
Rail transport services	Turkey may bilaterally reduce the rental fees for railway wagons for Syria, Iran, Iraq, and Lebanon; and apply national treatment to the transportation tariff rates for goods for members of the Commonwealth of Independent States and the Baltic Republics.					

a This summary of Turkey's Article II (most-favoured-nation) exemptions does not contain the same level of detail as the Schedule and is not a substitute for it. All measures are intended to have an indefinite duration.

Source: WTO document S/DCS/W/TUR, 24 January 2003.

b Countries are: Albania, Algeria, Argentina, Austria, Azerbaijan, Bangladesh, Belgium, Bulgaria, China (P.R.), Denmark, Estonia, Finland, France, Georgia, Germany, Hungary, Israel, Italy, Japan, Jordan, Kazakhstan, Korea (Rep. of), Kuwait, Kyrgyzstan, Latvia, Lithuania, Luxembourg, Malaysia, Moldova, Mongolia, Netherlands, Norway, Poland, Romania, Russian Federation, Spain, Sweden, Switzerland, Tunisia, Turkmenistan, Ukraine, United Kingdom, United States, and Uzbekistan.
 c Sectors numbered according to the WTO Secretariat classification.

d Members are: Afghanistan, Albania, Austria, Belgium, Bulgaria, former Czechoslovakia, Denmark, Egypt, Finland, France, Germany, Greece, Hungary, Iran, Iraq, Italy, Jordan, Kuwait, Lebanon, Lithuania, Luxembourg, Macedonia, Moldova, the Netherlands, Norway, Poland, Romania, Saudi Arabia, Slovenia, Sweden, Switzerland, Syria, Ukraine, the United Kingdom, and former Yugoslavia.