
Advisory

January 12, 2026

Client Alert

Customs Duty Regulations for Goods Arriving by Post and Express Courier Have Been Updated



The Amending Decision on the Amendment of the Decision on the Application of Certain Provisions of the Customs Law No. 4458 entered into force upon its publication in the Official Gazette No. 33130 dated 7 January 2026 (**“Amending Decision”**).

With the Amending Decision, an amendment has been made to Article 62 of the Decision on the Application of Certain Provisions of the Customs Law No. 4458 (**“Decision”**).

Within this scope, the amendments made are summarized as follows:

1. **With the amendment made to Article 62 of the Decision;**

The customs duty exemption regime applicable to medicinal products and food supplements sent to real persons by post or express courier, based on a medical report issued by a healthcare institution or a doctor's prescription, not of a commercial quantity or nature, and with a value not exceeding EUR 1,500 has been amended, and it has been stipulated that a single and lump-sum tax shall be levied on such goods. Accordingly, the applicable tax rates have been determined as follows:

- 30% if directly arriving from European Union countries,
 - 60% if arriving from other countries,
 - an additional 20% on top of the above rates if the goods are included in List (IV) annexed to the Special Consumption Tax Law No. 4760.
2. **With the amendment made to subparagraph (b) of the first paragraph of Article 126 of the Decision;**

The phrase “exceeding EUR 30 but” has been repealed, and thus the monetary threshold of EUR 30 applicable to goods arriving by post or express courier has been abolished.

This Amending Decision shall enter into force 30 days after its publication.

The full text of the Decision is available at this [link](#).