

# SCOPE OF STAMP DUTY

## TRANSIT FACILITATION CENTER



## What Are Transit Facilitation Centers?

Established within the framework of Article 3 of the Regulation on the Facilitation of Customs Procedures, Transit Facilitation Centers are designated areas where customs clearance procedures for goods subject to the transit regime can be carried out under the Authorized Consignor Authorization.

With over a decade of experience, TOBBUND holds the distinction of being the first organization in Türkiye to obtain Authorized Consignor status. In 2022, TOBBUND was granted authorization certificate No. IG 22005, officially earning this privilege and subsequently commissioning its Transit Facilitation Centers.

Through the Authorized Consignor Authorization, TOBBUND accelerates export processes, reducing delivery times to as little as one day, thereby contributing to Türkiye's export capacity.

## Why Transit Facilitation Centers?

Thanks to the speed, convenience, and reliability they provide, Transit Facilitation Centers have become a preferred choice for carriers. Transporters express high satisfaction with the predictability and efficiency of operations, simplified procedures, and significant cost advantages.

Feedback from the field indicates that the Transit Facilitation Centers not only shorten transaction times but also enhance efficiency and predictability across the entire logistics chain.

## Transit Facilitation Centers in 2025

### • Edirne Transit Facilitation Center

- Established in 2022 on an area of 14,000 m<sup>2</sup>, the facility has been expanded to 24,574.59 m<sup>2</sup> in response to the strong demand from carriers.
- The process, which began in 2022 with an average of only 5 transactions per week, increased to 194 in 2023, 983 in 2024, and as of the 39th week of 2025, has reached a weekly average of 1,289 transactions, reflecting a remarkable growth trend.

### • Mersin Transit Facilitation Center

- The construction of the 10,000 m<sup>2</sup> facility has been completed.
- The authorization process is currently in its final stage, with the first operations planned for November.
- Given Mersin's high potential in terms of foreign trade volume and logistics density, the launch of this center carries significant strategic importance.

### • Çatalca Transit Facilitation Center

- The construction of the 11,000 m<sup>2</sup> facility has been completed.
- The authorization process has been finalized, and the first operations are expected to commence in November.
- Companies are highly optimistic, anticipating results in Çatalca similar to the success achieved in Edirne.

### • Authorized Consignor Business Models

- Within the scope of the Authorized Consignor Project, TOBBUND has implemented new business models that not only expand the operational reach of its Transit Facilitation Centers but also establish strategic partnerships with leading exporters, strengthening Türkiye's overall foreign trade performance.







## Targets for 2025

As part of the Transit Facilitation Center framework, TOBBUND will continue to enhance its Authorized Consignor services and accelerate logistics processes through new projects.

Our objective is to expand our service network by establishing new centers in strategically important locations across Türkiye and Europe, ensuring that carriers benefit from the same speed and convenience in every region.









# **The Nature Of Documents Within The Scope Of The Stamp Tax Law And The Application Of Stamp Tax In Customs Procedures**

## **1. Introduction**

Stamp Tax is one of the oldest indirect tax types in Türkiye's fiscal system. Law No. 488 on Stamp Tax regulates the scope, taxpayers, and implementation principles of this tax, which is levied on written documents.

This study examines the interpretation of the Law particularly in terms of commercial transactions and customs practices, and additionally analyzes the obligation of public institutions to verify the payment of this tax.

## **2. Subject and Scope of Stamp Tax**

Pursuant to Article 1 of Law No. 488, the documents listed in Table (1) attached to the Law are subject to Stamp Tax.

The concept of "document" in the text of the Law includes documents that are written and signed, or prepared with a mark substituted for a signature, that may be submitted to prove or demonstrate any matter, as well as documents created electronically using electronic signatures.

This definition shows that, with today's digital transformation processes, stamp tax is not limited solely to physical documents.

## **3. Taxpayer and Tax Liability**

Article 3 of the Law defines stamp tax payers as the persons who sign the documents.

In documents drawn up between public institutions and individuals, it is explicitly stipulated that the tax shall be paid by individuals.

In this respect, stamp tax arises as a direct responsibility of the parties both in documents issued by public institutions and in private sector transactions.

## **4. Taxation Based on the Nature of the Document**

Article 4 of the Law states that stamp tax shall be determined based on the nature of the document. If a document refers to another document, taxation shall be based on the nature of the referenced document.

This provision is of significant importance particularly for accurate tax assessment in multi-document processes such as commercial contracts and customs procedures.

## **5. Stamp Tax in Customs Procedures**

According to the sections of Table (1) attached to the Law:

- Paragraph 2/f of Section III: Summary declaration forms submitted to customs authorities,
  - Paragraph 2/c of Section IV: Declarations submitted to customs authorities,
- are subject to fixed (lump-sum) stamp tax.

In line with these provisions, customs declarations and summary declarations prepared during import and export processes are subject to stamp tax in a fixed amount, regardless of the type of transaction.



## 6. Obligations of Public Institutions (Article 26)

Article 26 of the Stamp Tax Law imposes an inspection obligation on public institutions. Accordingly, responsible officers are required to verify whether the stamp tax on documents submitted to them has been paid, and if the tax is unpaid or underpaid, they must draw up a report or notify the tax office.

This article reinforces the administrative oversight responsibility in the collection of stamp tax.

## 7. Conclusion and Evaluation

The Stamp Tax Law is an important legal framework that ensures document order and tax compliance in both public and private sector transactions.

In customs procedures, this tax type strengthens the formality and financial oversight of commercial documents.

With the increasing use of electronic documents, adapting stamp tax applications to digital platforms has become critical for tax security.

In conclusion, the proper application of stamp tax is of great importance for the protection of public revenues and for ensuring the security of documentation.

