



CUSTOMS IRREGULARITY PENALTIES (ARTICLE 241/1) AND

OPERATIONAL RISK MANAGEMENT

TOBBUND
BRIDGING BORDERS

Administrative Irregularity Penalties under Article 241/1 of the Customs Law and Operational Risks

Article 241, paragraph 1 of the Customs Law No. 4458 regulates the general administrative irregularity penalty applied to any violation of customs procedures and formal requirements where no specific penalty is otherwise prescribed by law. In essence, this provision aims to maintain procedural order within customs operations. However, in practice, it has increasingly become a significant cost factor, particularly for logistics companies handling high volumes of transactions.

As of 2026, the updated penalty amounts demonstrate that even simple data entry errors and operational oversights can no longer be regarded as negligible costs.

Current Situation and Sectoral Warnings

In the implementation of Article 241/1 of the Customs Law, the following key risks and issues stand out:

- **Increased Financial Burden in 2026:** As of 1 January 2026, the general irregularity penalty has been set at TRY 1,494 in accordance with the Customs General Communiqué (Customs Procedures) Serial No. 217. Compared to TRY 1,191 in 2025, this increase significantly raises the financial impact of operational errors.
- **Cumulative Penalty Risk:** Irregularity penalties are imposed per declaration or transaction. In logistics operations where hundreds of transit declarations may be opened daily, repeated errors caused by system issues or personnel can quickly accumulate into substantial financial liabilities.
- **NCTS and Data Entry Errors:** Simple irregularities such as incorrect or incomplete entry of package numbers, brand names, markings, or the description of goods in declarations may directly result in penalties under Article 241/1.
- **Impact on Risk Analysis and Authorization Processes:** Irregularity penalties represent not only a financial burden but may also negatively affect companies' risk profiles and compliance assessments before customs administrations, potentially impacting authorization processes such as Approved Person Status or Authorized Economic Operator (AEO).

Impact on the Sector

The increase in irregularity penalties complicates the predictability of logistics costs. Companies operating under the transit regime, where speed is essential, often struggle to maintain a balance between operational efficiency and full regulatory compliance. Even minor formal errors may erode profitability margins and pose a direct threat to the commercial sustainability of logistics operations. These additional costs may significantly increase operational expenses, particularly for companies with high transaction volumes, thereby affecting the overall cost structure of logistics processes.



Conclusion and Recommendations

Minimizing penalties imposed under Article 241/1 of the Customs Law is essential for both the sustainability of internal operations and sectoral compliance.

- **Digital Control Mechanisms:** Digital infrastructures should be strengthened to automatically verify declaration data and alert users to missing or incorrect entries during the declaration preparation stage.
- **Training and Awareness:** Regular training of operational personnel on updated 2026 penalty amounts and frequently encountered errors will help reduce mistake rates.
- **Utilization of Administrative Objection Rights:** The effective use of the administrative objection mechanism (correction/appeal) within the 15-day period following notification of a penalty may help resolve cases where the error is clearly a material mistake without resorting to judicial proceedings, thereby reducing costs.
- **Contractual Safeguards:** Contracts between carriers and declarants should clearly define the allocation of responsibility for irregularity penalties arising from operational errors.

The sector expects that customs administrations will strengthen guidance and compliance-enhancing practices, and that simple clerical errors will be addressed through warning mechanisms rather than fixed penalties.

