

## Importation of Foreign-Plated Land Vehicles for Personal Use in Turkey

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### Introduction

People who wish to stay in Turkey temporarily can bring their foreign-plated land vehicles by benefitting the tax exemption pursuant to the Customs General Communiqué on Temporarily Imported Land Vehicles (“Communiqué”), Customs Law No. 4458 (“Law”) and the Decree of the Council of Ministers (No. 2009/15481, “Decree”).

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The conditions and procedure for the tax exemption for foreign-plated vehicles that are brought to Turkey will be briefly examined in this article.

### Conditions for Registration of Foreign-Plated Land Vehicles

People who reside abroad can bring their foreign-plated vehicles to Turkey. In addition, those who come to Turkey to work or study for a certain period and retired foreigners who hold a residence permit can also register their land vehicles in Turkey within the scope of tax exemption.

People who want to bring their land vehicles to Turkey under the full exemption from import taxes are granted a “*temporary import permit*”. In order for this permit to be granted, certain conditions must be met.

The first requirement to enjoy the tax exemption is that the person who wants to bring his/her vehicle to Turkey must be a resident in a

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foreign country. In order to be considered as such, it is necessary to have been abroad for at least 185 days within the last 1 year retrospectively from the intended date of entry to Turkey. However, merely being abroad is not sufficient, that is to say, the person who will bring the vehicle must have a place of residence and established domicile abroad.

Another condition is that the vehicle must be registered in permit holder's name in the country of residence. However, persons residing in the European Union ("EU") or European Free Trade Association ("EFTA") countries can also bring their vehicles registered in their names in one of the EU and EFTA countries other than their place of residence.

### **Permit Period**

Turkish citizens residing abroad as well as residence permit or blue card holders can use their vehicles in Turkey for a maximum period of two years (i.e. 730 days). However, the period provided to foreign nationals who do not have a residence permit in Turkey is limited to 90 days in a 180-day period.

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At the end of the two-year period, the vehicle must exit from Turkish borders. When the vehicle is to be brought back to Turkey after it has been taken abroad, the condition of being abroad for 185 days must be fulfilled again. In other words, the right to bring a vehicle to Turkey will be suspended for a period of 185 days following the use of the entire two-year period.

Foreign-plated vehicles can also be used in Turkey by the permit holder's spouse, parents and children residing abroad.

### **Foreign Vehicles Temporary Entry Form ("FVTEF") and Foreign Vehicles Temporary Entry Carnet ("FVTEC")**

FVTEF and FVTEC are issued for foreign nationals who reside abroad and come to Turkey to work or study for a certain period, as well as for retired foreigners who hold a valid residence permit. The vehicles in question can be brought to the Customs Territory of Turkey and can be used during the work or study period. Vehicles that will be

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brought to Turkey within the scope of these documents are granted temporary import permits as well.

### **Requirements for FVTEF and FVTEC**

Permit holders within the scope of FVTEF and FVTEC are also required to meet the condition of residing abroad as of the date they start working or studying, and furthermore, they shall continue to work or study uninterruptedly.

In order to bring foreign vehicles within the scope of FVTEF, a guarantee in an amount that is 120% of the vehicle's customs tax must be provided. Certain plate numbers are provided to vehicles imported temporarily through FVTEC and FVTEF by the General Directorate of Police, Ministry of Interior.

A permit is granted for a maximum period of 2 years at each time taking into account the residence and work permit periods or the study period of the applicant.

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