

Voluntary Report – Voluntary - Public Distribution

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Report Name: Corrected Customs Duty Increase on Almonds and Walnuts

Country: Turkiye

Post: Ankara

Report Category: Tree Nuts, Trade Policy Incident Report, Trade Policy Monitoring, Tree Nuts, Agricultural Situation

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Report Highlights:

Customs tariffs for walnuts and almonds from all origins have increased to 15 percent. The 10 percent Section 232 retaliatory tax on U.S.-originated walnuts and almonds continues. The Additional Financial Responsibility (AFR) for in-shell walnuts has been increased to 416 USD/MT. For shelled walnuts the AFR is increased to 1,099 USD/MT. The AFR for in-shell almonds has been raised to 580 USD/MT, and the AFR for shelled almonds was raised to 942 USD/MT. FAS/Turkiye continues to monitor the situation with relevant stakeholders. This report corrects erroneous AFR figure tables and corresponding text in the body of the original report posted on October 30, 2023.

Tariff Increase for Imported Walnuts and Almonds to Turkiye

On October 16, 2023, the Government of Türkiye (GoT) published a Presidential Decision Decree (PDD) in the Turkish Official Gazette that increased the import tariff for in-shell and shelled walnuts and almonds to 15 percent for all origins except Bosnia-Herzegovina (0 percent). Since 2021, the tariff for in-shell and shelled walnuts was 4 percent, and 2 percent for in-shell and shelled almonds. Prior to 2021 the rates were 15 percent for each.

In addition to the 15 percent customs tariff, since 2021, there has been an Additional Financial Responsibility (AFR) per metric ton (MT) of imported in-shell and shelled walnuts and almonds. The AFR for in-shell walnuts, which was 307 USD/MT, has been increased to 416 USD/MT. For shelled walnuts the AFR was increased from 573 USD/MT to 1,099 USD/MT. The AFR for in-shell almonds, which was 452 USD/MT, has been raised to 580 USD/MT, and the AFR for shelled almonds, which was 818 USD/MT, was raised to 942 USD/MT.

Furthermore, there is an oversight price for taxing purposes determined by the GoT. An oversight price (reference value) is a minimum price that the GoT will use for tax purposes. For example, even if a Turkish trader has purchased a MT of in-shell walnuts for 2,500 USD, the tariff will be calculated using 3,500 USD. However, if the actual price is more than 3,500 USD, the GoT will use the real invoice price in calculating taxes.

The oversight price of in-shell walnuts and shelled walnuts are 3,500 USD/MT and 6,500 USD/MT respectively. The oversight price of in-shell almonds and shelled almonds are 4,400 USD/MT and 6,900 USD/MT respectively.

Customs duties for United Arab Emirates (UAE) originated walnuts and almonds

The PDD also has a temporary clause indicating that the tariffs rates for UAE originated in-shell and shelled walnuts will be 2 percent and for in-shell and shelled almonds the tariff rates will be 4 percent.

The AFR for in-shell walnuts will be 153.50 USD/MT and 286.50 USD/MT. The AFR for in-shell almonds will be 226 USD/MT and 409 USD/MT for shelled almonds.

The tariffs and AFR was not changed for UAE. These were the rates determined by the PDD published on Turkish Official Gazette on August 31, 2023.

The Republic of Türkiye and the UAE signed an economic partnership agreement which was ratified in April 2023. Market sources believe that this agreement is the reason for the different tariff rates on walnuts and almonds originating in the UAE. However, the UAE does not produce walnuts or almonds due to the climate conditions in the country.

Additional retaliatory tax for US originated walnuts and almonds

In addition to the 15 percent tariff rate, there is also a 10 percent additional tax on U.S.-originated tree nuts as retaliation for the U.S. increasing tariffs on Turkish steel and aluminum (also known as Section 232 Tariffs). You can read about these additional taxes on some U.S. originated products in our [previous](#)

[reports](#). As a result of the recent tax change and the continuing retaliatory tariffs, the customs duty rate on U.S. originated walnuts and almonds is 25 percent (15 + 10).

Preliminary Analysis

Post’s preliminary analysis indicates this recent change in the tax regime should affect the cost of walnuts and almonds for Turkish end-consumers and might minimally affect the demand for walnuts and almonds. Additionally, it will eventually contribute to food inflation in the country and consumer price index inflation.

All mentioned changes will be valid as of November 1, 2023.

Table 1: Summary of Türkiye’s current import tariffs on U.S.-originated walnuts and almonds.

HS CODE	COMMODITY	Tariff Rates (%)	Retaliatory Tax on US originated commodity (%)	Total Import Tax on US originated commodity (%)	Additional Financial Responsibility per USD per Metric Ton	OVERSIGHT VALUE ON CIF (USD/MT*)
80231	In-Shell Walnut	15	10	25	416.00	3,500 USD
80232	Shelled Walnut	15	10	25	1,099.00	6,500 USD
80211	In Shell Almond	15	10	25	580.00	4,400 USD
80212	Shelled Almond	15	10	25	942.00	6,900 USD

Table 2: Historical tariff rates on walnuts and almonds

Türkiye’s Historical MFN Tariffs on Imported Tree Nuts (2018-2023)		
Year	Almonds	Walnuts
2023 (Effective Nov 1)	15	15
2023 (Jan-Oct)	2	4
2022	4	4
2018-2021	15	15

Attachments:

No Attachments.