

TURKEY		TURKEY
Product	Type of Restriction	Remarks
<u>Valuation and Taxes (cont'd)</u>		
All imports	Consular invoice fee ranging from 0.3% to 0.5% of f.o.b. value	
Motion picture films	Discriminatory film tax	Foreign films-70%; Domestic films-25%.
<u>Other Restrictions</u>		
Tobacco products; cigarette paper; various alcoholic beverages	State trading	
All imports	Advance deposit	Full Turkish lire equivalent must be deposited in advance for goods on the liberation list and for quota list goods imported against letter of credit. Deposit is 50% for quota list items imported cash against documents. Deposit period for bilateral agreement imports is shorter.
All imports	Guarantee deposit	Guarantee deposits at 10, 30, 70 or 100% depending on the import list, in addition to advance deposit.