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Kamu yönetimi, yalnızca devletin işleyişini değil, aynı zamanda toplumun geleceğini de şekillendiren bir alandır. Bugün, küreselleşme, dijitalleşme ve demokratikleşme süreçleri kamu yönetimini derinden etkilemekte; klasik bürokratik anlayışın ötesinde yeni tartışmaları gündeme taşımaktadır. Şeffaflık, hesap verebilirlik, katılımcılık ve etik yönetim ilkeleri, çağdaş kamu yönetiminin temel taşları olarak öne çıkarken; yapay zekâ, büyük veri ve dijital dönüşüm gibi teknolojik gelişmeler, kamu hizmetlerinin sunumunda yeni fırsatlar ve aynı zamanda yeni sorunlar yaratmaktadır.

Bu kitap, kamu yönetiminde güncel tartışmaları ele alarak, hem akademik dünyaya hem de uygulayıcılara yol göstermeyi amaçlamaktadır. Kamu politikalarının tasarımından yerel yönetimlerin güçlenmesine, kamu-özel işbirliklerinden kriz yönetimine kadar geniş bir yelpazede tartışmalar, okuyucuya kapsamlı bir perspektif sunmaktadır. Amacımız, kamu yönetiminin değişen dinamiklerini anlamak ve geleceğe dair daha adil, etkin ve sürdürülebilir yönetim modelleri geliştirilmesine katkıda bulunmaktır.

Prof. Dr. M. Burhanettin COŞKUN

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BÖLÜM 1

BEHAVIORAL PUBLIC POLICY: THEORETICAL FOUNDATIONS AND APPLICATIONS IN POLICY DESIGN¹

AVNİ AKIN ÜRÜNAL²

Introduction

Public policy analysis has long been shaped by the influence of the neoclassical approach, which is based on the assumption that individuals make rational decisions. According to this approach, individuals behave in ways that maximize their utility on the basis of the information available to them, and public policies have largely been designed on the basis of this assumption. However, studies in psychology and economics have shown that individuals do not always behave in a fully rational manner; rather, cognitive limitations, heuristic shortcuts, and systematic errors may emerge in decision-making processes (Kahneman, 2011; Tversky & Kahneman, 1974). In this respect, Ürünal and Emini (2021)

¹ This chapter is derived from, revised and updated based on Avni Akın Ürünal's doctoral dissertation entitled *A Behavioral Approach to Public Policy: An Application in the Context of Behavioral Public Policy*, completed in 2022 in the Department of Public Administration at the Graduate School of Çanakkale Onsekiz Mart University.

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emphasize that public policy analysis should move beyond full rationality assumptions and incorporate behavioral dimensions of decision-making. Similarly, Ürünal (2026) argues that integrating behavioral insights into policy analysis enables a more realistic and applicable understanding of public decision processes. This development has made it necessary to rethink public policy not only through the lens of the hypothetical “rational individual,” but also through the lens of actual human behavior.

The behavioral economics literature has demonstrated that individuals’ decision-making processes may deviate significantly from classical assumptions of rationality. In particular, prospect theory, developed by Kahneman and Tversky, has shown that individuals do not evaluate gains and losses symmetrically when making risky decisions and, in many cases, assign greater weight to losses than to gains (Kahneman & Tversky, 1979). These studies reveal that individuals often rely on fast, intuitive, and context-sensitive thinking mechanisms in decision-making, which may lead to systematic decision errors. Therefore, individual preferences are shaped not only by economic incentives, but also by psychological, social, and environmental factors.

With the development of the behavioral economics approach, a new perspective has also emerged in the field of public policy. The behavioral public policy approach argues that policy design can be made more effective, realistic, and feasible by taking into account the cognitive limitations, biases, and psychological factors that shape individuals’ decision-making processes (Oliver, 2017; Sanders, Snijders, & Hallsworth, 2018; Kuehnhanss, 2019). In line with this perspective, Ürünal and Emini (2021) highlight that integrating behavioral insights into the policy process enables the design of more applicable and citizen-oriented public policies. This approach demonstrates that public policies may be guided not only through

economic incentives or legal obligations, but also through behavioral interventions that shape individuals' decision environments.

In recent years, many countries have established institutional structures aimed at improving public policy design by drawing on behavioral sciences. In particular, the Behavioural Insights Team (BIT), established in the United Kingdom in 2010, has become one of the pioneering institutions in applying behavioral science to public policy (Halpern, 2015; Sanders et al., 2018; Neuhaus & Curley, 2022). This unit promoted the use of experimental methods in the policy-making process and, by adopting the “test, learn, adapt” approach, contributed to the wider use of data-driven and behavior-oriented interventions in public administration.

The behavioral public policy approach makes important contributions not only to policy design but also to policy implementation processes. The success of public policies depends largely on how citizens respond to them, how they perceive them, and the extent to which they adopt them in practice. For this reason, understanding individuals' behavioral patterns, decision-making processes, and everyday choice environments is of great importance in policy design. The behavioral economics literature shows that individual decisions are often influenced by factors such as cognitive biases, social norms, limited attention, and habits (Quinde-Rosales et al., 2025). Therefore, taking these factors into account in policy design provides an important opportunity to enhance policy effectiveness.

The behavioral public policy approach envisages the use of psychological mechanisms affecting individual decisions in policy design. One of the principal tools developed within this framework is the behavioral intervention known as the “nudge.” The nudge approach refers to interventions that can influence behavior in predictable ways by changing individuals' choice architecture. Such interventions aim to generate behavioral change without removing

individuals' options or substantially altering economic incentives (Thaler & Sunstein, 2008; Benartzi et al., 2017).

This chapter examines the behavioral public policy approach within the framework of its theoretical foundations, the main tools used in policy design, different fields of application, and the opportunities and limitations it creates from the perspective of public administration. In this respect, the manner in which behavioral insights are integrated into the public policy process, as well as the opportunities and debates generated by this integration, is systematically evaluated.

Theoretical Foundations of Behavioral Economics

The theoretical basis of behavioral public policies largely rests on the behavioral economics literature. Behavioral economics is an interdisciplinary field of research that recognizes that individuals' economic decisions are shaped not only by the logic of utility maximization but also by psychological processes, cognitive limitations, and environmental influences. This approach challenges the rational individual assumption of traditional economics and seeks to explain individuals' decision-making processes in a more realistic manner (Thaler, 2015).

One of the fundamental concepts of the behavioral economics literature is bounded rationality. Developed by Herbert Simon, this concept refers to the fact that individuals face various limitations in terms of cognitive capacity, access to information, and time in their decision-making processes. According to Simon, individuals do not always identify and optimize the best option; rather, they are often content with options they find satisfactory (Simon, 1957). This approach provides an important theoretical basis for explaining why individuals in real life often make decisions with incomplete information and under conditions of limited attention.

Another important dimension in the theoretical development of behavioral economics is the explanation of decision-making processes through dual-process models of thinking. According to this approach, individuals' thinking processes are generally shaped by the interaction between fast, intuitive, automatic, and low-effort Type 1 processes and slower, analytical, conscious, and controlled Type 2 processes (Stanovich & West, 2000; Kahneman, 2011). This distinction is important from the perspective of public policy because many public decisions made by citizens are based not on detailed calculations but on attention, habits, framing, and immediate intuitions. Behaviors such as paying taxes, scheduling a health appointment, saving energy, or applying for social assistance often occur not as the product of lengthy calculations based on complete information, but under the influence of the characteristics of the decision environment. For this reason, behavioral public policies focus not only on what individuals think, but also on the cognitive mode within which the decision is made.

Heuristic shortcuts and the cognitive biases stemming from them occupy a central place in the behavioral economics literature. Studies conducted by Tversky and Kahneman have shown that individuals resort to simplifying mental shortcuts in complex decision problems in order to reduce cognitive load, and that this may lead to systematic decision errors (Tversky & Kahneman, 1974). Heuristic mechanisms such as representativeness, availability, and anchoring can significantly affect individuals' perceptions of risk, probability assessments, and preference structures.

At the same time, it would be incomplete to regard heuristics solely as mechanisms that generate errors. More recent studies have shown that heuristic decision-making processes can, under certain conditions of uncertainty, be adaptive and functional. According to Gigerenzer and Gaissmaier, individuals may arrive at reasonably

effective decisions through simple heuristic rules, particularly in situations where information costs are high, time is limited, and the environment is complex (Gigerenzer & Gaissmaier, 2011). This debate is important for public policy because the aim of policy design should not always be to expose individuals to more information; rather, in many cases it should be to make the decision environment compatible with their limited attention and processing capacity. Accordingly, behavioral public policies should aim not only to correct biases but also to construct choice architectures that are consistent with individuals' actual decision-making capacities.

Loss aversion is one of the most important concepts in the behavioral economics literature. According to this concept, individuals are more strongly motivated to avoid losses than to obtain gains. In other words, a loss of a given magnitude produces a stronger psychological effect on the individual than a gain of the same magnitude (Kahneman & Tversky, 1979). This helps explain why, especially in areas such as risky decisions, tax behavior, health preferences, and saving tendencies, individuals do not behave in the manner predicted by classical economics.

Prospect theory reveals not only loss aversion but also that individuals evaluate outcomes not in absolute terms but relative to a reference point (Kahneman & Tversky, 1979). In this respect, citizens' reactions to public policies may vary not only according to objective costs and benefits, but also according to whether their existing situation is preserved, whether they experience a loss, and how the policy is framed. For example, a new tax regulation may generate stronger resistance to the extent that it creates a deviation from the status quo, even if it technically imposes only a small burden; by contrast, the same regulation may be more readily accepted if it is presented in a frame that preserves public benefit or prevents loss. For this reason, behavioral public policy must pay

attention not only to the level of incentives but also to how policies are interpreted by citizens.

The behavioral economics literature also emphasizes that individual decisions are influenced by social norms, habits, and environmental factors. Individuals often make decisions not only by considering their own interests but also by looking at what people around them do and which behaviors are regarded as normal or socially acceptable. This suggests that interventions based on social norms may be effective in public policy (Allcott, 2011). It is observed that social comparison-based interventions can produce behavioral change particularly in fields such as energy use, tax compliance, and civic responsibility.

Finally, the behavioral economics literature shows that individuals tend to assign greater weight to present costs and benefits than to future ones. This tendency contributes to understanding many public problems, including procrastination, low savings, insufficient use of preventive health services, and avoidance of environmentally friendly choices. Therefore, merely providing information is not sufficient in public policy design; factors such as the timing of the decision, reminder mechanisms, default options, and the reduction of transaction costs also become decisive (Thaler & Sunstein, 2008; Benartzi et al., 2017).

These findings in the behavioral economics literature have led to the emergence of new approaches in public policy design. In addition to traditional policy instruments, behavioral interventions have also begun to be used in policy design, making it possible for policymakers to focus not only on incentives and sanctions but also on decision context and human psychology. In this respect, the behavioral public policy approach contributes to the development of more effective and more feasible policy designs that take real human behavior into account (Ewert, 2020; Madrian, 2014).

The Behavioral Public Policy Approach

The behavioral public policy approach refers to the systematic application of findings derived from the behavioral economics and psychology literature to public policy processes. This approach envisages the use of behavioral insights at different stages of the policy process, such as policy design, policy implementation, and policy evaluation (Hopkins & Lawlor, 2023; Kuehnhanss, 2019). In this way, public policies are intended to be structured not only through legal and economic frameworks but also by taking into account individuals' actual decision-making processes.

Behavioral insights refer to understanding the psychological mechanisms that affect individuals' decision-making processes and using these mechanisms in policy design. This approach aims to design public policies by taking into account citizens' actual, rather than idealized, patterns of behavior. In this context, behavioral insights may help improve the design of public services, increase policy compliance, and enable citizens to participate more effectively in public policies (Hopkins & Lawlor, 2023; Hall & Jurcevic, 2022).

The behavioral public policy approach provides significant advantages particularly in policy implementation processes. The success of public policies depends not only on the accurate determination of policy goals but also on how these goals are perceived by citizens, through what means they are put into practice, and to what extent they are adopted in implementation. Therefore, taking citizens' behavior and decision-making processes into account in policy design emerges as an important factor that can enhance policy effectiveness.

One of the most important tools of the behavioral public policy approach is the concept of choice architecture. Choice architecture refers to the design of the environment that affects

individuals' decision-making processes (Thaler & Sunstein, 2008). Elements such as the ordering of options, default options, information density, salience, and comparative framing can significantly affect individuals' decisions. For this reason, even small design changes may generate important behavioral outcomes.

Behavioral policy tools generally consist of low-cost and easily applicable interventions. These interventions include such tools as default options, reminders, social norm messages, and the redesign of information presentation. Such interventions may facilitate the achievement of policy objectives by influencing individuals' decisions in a guiding rather than coercive manner.

One of the most important advantages of using behavioral interventions in public policy is cost-effectiveness. Research has shown that behavioral interventions may create significant behavioral changes at lower cost compared to traditional policy instruments (Benartzi et al., 2017; Madrian, 2014). Nevertheless, it should also be taken into account that the effects of such interventions are context-sensitive and that therefore not every intervention produces the same outcome in every setting (Mertens et al., 2022).

The behavioral public policy approach is also compatible with goals such as citizen-centeredness, implementation effectiveness, and administrative simplification in public administration. In particular, the behavioral approach offers important opportunities in terms of simplifying complex application procedures, facilitating access to services, establishing systems that direct citizens' attention to the right information at the right time, and reducing administrative burdens. These features are especially important in modern governance contexts, where citizens frequently interact with complex administrative systems and digital public services. In this respect, behavioral public policy provides a framework in public administration that values not only policy

outcomes but also citizen experience and usability. As emphasized by Ürünel (2026), integrating behavioral insights into public policy design enables the development of more accessible, user-oriented, and practically applicable public services by aligning policy instruments with real human behavior.

Behavioral Policy Tools and Methods of Intervention

One of the most important characteristics of behavioral public policies is the use of intervention tools in policy design that take individuals' actual behavioral patterns into account. Behavioral policy tools are generally designed by considering the cognitive limitations, attention deficits, and psychological tendencies that individuals encounter in their decision-making processes. The main aim of these tools is to produce behavioral change without eliminating individuals' freedom of choice or radically altering economic incentives (Thaler & Sunstein, 2008).

The most common form of behavioral policy tools consists of interventions referred to as nudges. A nudge refers to interventions that encourage specific behaviors by changing the decision-making environment and influence individuals' behavior in predictable ways without restricting their freedom of choice. Within this approach, it is accepted that individuals' decision-making processes are not fully rational, and policy design is shaped with this reality in mind (Thaler & Sunstein, 2008).

Behavioral interventions often involve small but effective changes. These interventions include tools such as setting default options, sending reminder messages, emphasizing social norms, and redesigning information presentation. Such interventions can have significant effects on individuals' decision-making processes. Indeed, research has shown that behavioral interventions can create significant behavioral changes at low cost in many policy areas (Benartzi et al., 2017; Mertens et al., 2022).

One of the behavioral policy tools, default options, refers to determining the option that will automatically be implemented when individuals do not make any choice. Default options have a strong effect on individuals' decision-making processes because many individuals tend to accept default options rather than make an active choice. For this reason, careful design of default options can significantly affect policy outcomes (Thaler & Sunstein, 2008). Default options are known to produce effective outcomes especially in areas such as retirement savings, organ donation, educational enrollment, and access to public assistance.

Another important intervention method among behavioral policy tools is the use of social norms. Social norms are considered a powerful mechanism affecting individuals' behavior. Individuals often make decisions by taking the behavior of those around them as a reference point. Therefore, the use of social norm messages in policy design can substantially alter individuals' behavior. For instance, in fields such as energy consumption or tax compliance, when individuals are informed that their neighbors or the majority of society engages in a particular behavior, behavioral change is observed to occur more easily (Allcott, 2011; Hallsworth et al., 2017).

Reminder messages also occupy an important place among behavioral interventions. Individuals often forget actions they need to take, postpone them, or delay making decisions because of high transaction costs. For this reason, reminder messages sent at the right time and with appropriate content can alter individuals' behavior. Reminder messages have been found to be effective especially in fields such as tax payment, attendance at health appointments, educational applications, and the use of public services (Sanders et al., 2018).

Another intervention tool used in behavioral public policy is the redesign of information presentation. Individuals' decisions are

influenced not only by the content of the information provided but also by how that information is presented. This is referred to as the framing effect. Presenting the same information in different ways can significantly change individuals' decisions (Tversky & Kahneman, 1981). Therefore, it is of great importance in public policy to simplify information, make salient elements more visible, and structure information in a way that protects decision-makers from excessive information load.

In this context, behavioral public policies contribute to the development of more effective intervention tools in policy design by taking individuals' psychological tendencies into account. Behavioral interventions are increasingly used in public policy practice because they are often low-cost, can produce rapid results, and can be used together with traditional tools. Nevertheless, it should not be forgotten that every intervention is context-sensitive and that successful design requires careful diagnosis, appropriate targeting, and effective evaluation processes.

Fields of Application of Behavioral Public Policies

Behavioral public policies are currently applied in many different policy fields. Areas such as tax compliance, health policy, energy efficiency, environmental policy, and the effectiveness of public services are among the policy areas where behavioral interventions are most frequently used. This diversity shows that behavioral insights are not only related to individual preferences in a narrow sense, but also possess a broader application capacity in solving public problems.

Studies in the area of tax compliance show that behavioral interventions can create significant effects. Emphasizing social norms in messages sent to taxpayers, simplifying the tax payment process, or communicating in a salient yet simplified manner through public authority can increase tax compliance rates. In

particular, informing individuals that a large proportion of society pays taxes on time can positively influence tax payment behavior (Hallsworth et al., 2017). Such applications demonstrate that communication style, as much as deterrence and enforcement, is effective on tax behavior.

Health policy is also one of the important application areas of behavioral public policies. Behavioral interventions can produce significant outcomes in fields such as vaccination campaigns, organ donation systems, healthy living programs, and hospital appointment systems. For example, changing default options in organ donation systems can lead to significant increases in donation rates (Thaler & Sunstein, 2008). Similarly, reminders, properly framed health messages, and simplified information placed at the decision point may also be effective on health behavior.

Studies in the field of energy policy also show that behavioral interventions can create significant effects. Providing individuals with information on their neighbors' energy use can increase energy-saving behavior. Such social comparison messages can produce significant reductions in energy consumption (Allcott, 2011). In addition, energy labels, real-time feedback, and applications that make usage habits visible further increase the importance of behavioral policy tools in terms of energy efficiency.

Behavioral public policies also have important applications in environmental policy. Interventions encouraging recycling behavior, campaigns aimed at reducing plastic use, reducing water consumption, and policies promoting sustainable consumption are supported by behavioral interventions. Such policies may play an important role in changing individuals' environmental behavior. Nevertheless, environmental behavior cannot be explained solely by lack of information; multi-layered factors such as attitudes, habits, social norms, and the decision environment are also known to be influential. Indeed, systematic reviews in the field of environmental

sustainability reveal that behavioral insights have significant potential, but that effect levels vary according to context (de Costa et al., 2025).

Increasing the effectiveness of public services is another important application area of behavioral public policies. Making public services more accessible, comprehensible, and user-friendly can increase citizens' rates of benefiting from them. Simplifying application processes, reducing unnecessary bureaucratic burdens, making online systems more understandable, and providing citizens with the right information at the right time can increase the uptake of public services. Behavioral insights contribute to the development of citizen-centered approaches in the design of public services (Hopkins & Lawlor, 2023).

The application of behavioral public policies across these different areas demonstrates that behavioral approaches are becoming increasingly important in policy design. Today, many countries have established behavioral policy units in order to ensure the systematic use of behavioral insights in public policy (Sanders et al., 2018). At the same time, however, the expansion of application fields also makes it necessary to evaluate more carefully the ethical limits, long-term effects, and distributional consequences of these interventions.

In the context of Türkiye, the applicability of behavioral public policies is particularly noteworthy in areas such as digital public services, tax compliance, and access to health services. The one-stop service structure of the e-Government Gateway (e-Devlet Kapısı) Gateway may be regarded as an example of choice architecture that reduces citizens' decision and transaction costs. The OECD review of Türkiye also emphasizes user-centered design, proactive service delivery, and the reduction of administrative burdens in public services (OECD, 2023). Similarly, the Digital Tax Office within the Revenue Administration (Gelir İdaresi Başkanlığı,

Türkiye) facilitates tax compliance processes by offering services such as calculation, payment, and access to forms through simplified digital interfaces (Revenue Administration, 2026). In the field of health, the appointment reminders, cancellation mechanisms, and confirmed appointment system used in the Central Physician Appointment System (MHRS) illustrate how reminder- and commitment-based behavioral interventions can be mobilized to use public service capacity more efficiently (Ministry of Health (Sağlık Bakanlığı, Türkiye), 2024). These examples show that behavioral public policies in Türkiye are not merely a theoretical field of debate, but offer a practically applicable framework through tools such as digital interface design, timely information provision, process simplification, and attention management. At the same time, it is more accurate to evaluate these examples not as direct behavioral public policy programs, but as public service practices compatible with behavioral design principles. This interpretation is also consistent with the OECD review and the current application pages on relevant institutional public portals.

Institutionalization, Limitations and Conclusion

The development of behavioral public policies has not been limited to the incorporation of specific intervention tools into policy design; it has also led to the institutionalization of this approach in many countries. Following the establishment of the Behavioural Insights Team in the United Kingdom, behavioral insight units were formed in the United States, Canada, Australia, and within various international organizations. This development indicates that behavioral public policies have moved beyond being a temporary method and have become a permanent field of application within public administration (Halpern, 2015; Sanders et al., 2018; Neuhaus & Curley, 2022). Behavioral insights appear to make important contributions especially in terms of improving citizen experience in

public services, reducing administrative burdens, and facilitating access to services (Hopkins & Lawlor, 2023).

The Canadian example shows that behavioral public policies do not consist solely of small interventions aimed at changing behavior, but can also be used as a governance tool that improves citizen-centered service delivery. The use of behavioral insights in different jurisdictions in Canada has contributed particularly to reducing the learning costs, psychological costs, and compliance costs faced by citizens in accessing public services. In this respect, behavioral public policies may be evaluated not only as technical tools aimed at producing outcomes, but also as a service design approach aimed at improving the quality of the state–citizen relationship (Hopkins & Lawlor, 2023).

International organizations such as the OECD and the World Bank have also played important roles in the institutionalization of behavioral public policies. In particular, the OECD has increased the visibility of this field by developing reports and implementation frameworks on the use of behavioral insights in public policy processes. This process has encouraged the use of behavioral interventions not only at the decision-making stage of public policy, but also at the implementation and evaluation stages (OECD, 2019). In this context, behavioral public policies stand out as an approach that contributes to strengthening experimental methods and data-driven decision-making within public administration.

Nevertheless, the behavioral public policy literature does not consist solely of success stories. As the field has developed, criticisms concerning its ethical, methodological, and political dimensions have also grown stronger. First, it is debated to what extent nudge-based interventions affect individuals' autonomy. Although behavioral interventions formally preserve individuals' freedom of choice, they are criticized as a form of implicit paternalism because they steer decision processes through the design

of choice architecture (Sunstein, 2016). Therefore, the legitimacy of behavioral public policies should be assessed not only in terms of their effectiveness but also in terms of their transparency and accountability.

Second, it is argued that behavioral public policies often focus on behavior change at the individual level, while failing to take sufficient account of the structural and institutional causes of problems. According to this criticism, behavioral interventions risk reducing complex social problems to individuals' choice errors. It is clear that in areas such as poverty, inequality, environmental sustainability, and public trust, problems cannot be solved solely through behavioral tools. In this regard, it is emphasized that behavioral public policy should pay greater attention to system-level effects (Ewert, 2020; Varazzani & Hubble, 2025). Recent studies argue that behavioral public policy should move beyond being limited to small and temporary adjustments and should instead turn toward an approach that better analyzes systemic relations and produces scalable outcomes (Varazzani & Hubble, 2025).

Third, there are also important debates concerning the durability and generalizability of the effects of behavioral interventions. The fact that an intervention is effective in the short term does not necessarily mean that this effect will continue in the long term. More research is needed in the field of behavioral public policy on long-term effects, repeated exposure, side effects, cultural differences, and unintended consequences (Sanders et al., 2018). In particular, the replicability debates that have come to the fore in psychology and behavioral sciences in recent years have shown that some interventions that appear effective in laboratory settings may not produce the same results in real life. For this reason, it is important not only that behavioral public policies rely on experimental evidence, but also that this evidence be tested in the

field, across different groups, and in different contexts (Hall & Jurcevic, 2022; Mertens et al., 2022).

Fourth, the distributional effects and equity dimension of behavioral public policies must also be handled carefully. Some behavioral interventions may produce positive outcomes on average, but these benefits may not be distributed equally across all segments of society. In some cases, individuals who are more educated, better informed, or possess more time and resources may benefit more from these interventions. This reveals the risk that behavioral interventions, while seemingly neutral, may in practice reproduce inequalities (Hall & Jurcevic, 2022). Therefore, behavioral public policies should be evaluated not only in terms of cost-effectiveness but also in terms of justice, inclusiveness, and the distribution of administrative burdens.

One of the more recent debates concerning behavioral public policies involves the development of alternative or complementary models to the nudge approach. In this context, the boosting approach aims not merely to steer individuals toward certain choices, but to strengthen their decision-making competencies and self-regulatory capacities. According to Herzog and Hertwig, behavioral public policies should be designed not only through preference architecture but also in ways that enhance citizens' skills and decision-making capacities. In this way, behavioral public policy can contribute not to producing more passive citizens, but rather more capable and more autonomous citizens (Herzog & Hertwig, 2025). This approach provides an important complementary perspective particularly in areas such as digital environments, financial literacy, health decisions, and combating misinformation.

On the other hand, criticisms of behavioral public policies focus not only on citizens but also on the fact that policymakers themselves possess behavioral biases. In this framework, although behavioral findings are accepted as grounds for public intervention,

it is also emphasized that regulators and policymakers are subject to similar cognitive limitations. Accordingly, the problem is not only individuals' irrationality, but also the possibility that public authorities may carry similar biases. Therefore, the cognitive limitations of public decision-makers should also be taken into account in the implementation of behavioral public policies (Viscusi & Gayer, 2015).

New studies on the application areas of behavioral public policies show that this approach also carries significant potential, especially in environmental and sustainability policies. According to systematic review studies, behavioral interventions such as information presentation, salience, social influence, and the redesign of decision context can increase behaviors that support environmental sustainability. However, variables such as individual attitudes, socio-demographic characteristics, the long-term effects of interventions, and their interaction with traditional policy instruments remain insufficiently clarified (de Costa et al., 2025). This finding indicates that behavioral public policies should be considered not in isolation, but together with classical policy instruments such as taxation, incentives, regulation, and institutional reform.

In the Turkish context, although behavioral public policies have not yet reached the level of a fully institutionalized and centralized structure comparable to the Behavioural Insights Team in the United Kingdom, suitable ground is emerging through the digitalization of public services and user-oriented design. The widespread use of the e-Government Gateway, the integration of different public services into a single interface, and the increase in digital service delivery provide an important infrastructure for reducing the cognitive and administrative costs faced by citizens (OECD, 2023; e-Government Gateway, 2026). Likewise, the simplification of tax procedures through the Digital Tax Office and

the redesign of reminder, confirmation, and cancellation processes in health services via MHRS according to behavioral logic suggest that behavioral public policies in Türkiye may develop particularly in the fields of service design and implementation effectiveness (Revenue Administration, 2026; Ministry of Health, 2024). In this framework, the future of the behavioral approach in Türkiye will depend not only on the development of new nudge tools, but also on the answers given to questions such as which target behavior is a priority in terms of public benefit, which interventions are ethical and inclusive, what kinds of consequences different applications produce for different social groups, and how these outcomes should be evaluated experimentally. This approach has strong application potential in Türkiye, particularly in areas such as tax compliance, public health, energy conservation, environmental awareness, accessibility of social assistance programs, and the simplification of digital public services. Official OECD and public portal sources also confirm the existence of this digital service infrastructure.

In conclusion, behavioral public policies represent an important paradigm shift in the literature of public administration and public policy. By taking into account the psychological, cognitive, and social dimensions of individuals' decision-making processes, this approach contributes to the design of public policies in a more realistic and effective manner. Behavioral interventions offer attractive tools because of their low cost, feasibility, and capacity to produce rapid results. At the same time, however, the effectiveness and legitimacy of this approach depend not only on technical success but also on ethical transparency, long-term impact analysis, equity considerations, and compatibility with structural policy instruments. As emphasized by Ürünal (2026), behavioral public policies should be conceptualized as a complementary framework that enhances, rather than substitutes, traditional policy instruments. For this reason, behavioral public policies should be

evaluated not as a miraculous solution replacing classical policy instruments, but as a complementary framework that brings a behavioral lens to the public policy process. Their real potential emerges particularly in policy domains where behavioral, institutional, and structural dimensions interact.

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BÖLÜM 2

TRADE PRACTICES IN TURKEY: AN ANALYTICAL REVIEW WITH A FOCUS ON CUSTOMS LAW NO. 4458¹

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Introduction

Foreign trade is not merely an economic activity involving the exchange of goods and services between countries; it is also one of the fundamental dynamics shaping the transformation of production structures, the development strategies of states, international competitive relations, and economic integration processes. In this respect, foreign trade plays a decisive role in the integration of national economies into the global economy. Therefore, the analysis of foreign trade requires the joint evaluation of theoretical approaches that explain why countries trade and how they benefit from this process on the one hand, and the legal and

¹ This section is derived from a master's thesis prepared by Avni Akın Ürün al at  anakkale Onsekiz Mart University Institute of Social Sciences under the supervision of Prof. Dr. Assiye Aka and has been developed in line with current literature.

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institutional infrastructure of this process on the other (Seyidođlu, 1999, pp. 9-18; Chen, 2022, pp. 1080-1084).

Historically, international trade thinking has followed a multi-layered development process, extending from mercantilist approaches to classical and neoclassical models, then to new trade theories and contemporary explanations based on firm heterogeneity. Classical and neoclassical theories provide an important theoretical basis for explaining the welfare-enhancing nature of trade, international specialization, and differences in production factors. However, the current literature demonstrates that global trade flows cannot be explained solely by comparative advantages or factor endowment differences; elements such as economies of scale, imperfect competition, product differentiation, firm efficiency, and global value chains must also be included in the analysis (Helpman & Krugman, 1985, pp. 3-5; Melitz, 2003, pp. 1695-1703; Khmeleva & Guseva, 2024, pp. 113-118). In this context, foreign trade theories are evaluated not only as successive explanations within historical development but also as complementary analytical frameworks that help understand today's world economy.

However, the current structure of foreign trade is not an area that can be explained solely within the framework of economic theories. The deepening of economic integration processes, the proliferation of global value chains, and the digitization of trade have made the legal and institutional dimensions of foreign trade increasingly visible. Indeed, economic integration theory demonstrates that the removal of trade barriers not only increases trade volume but also produces multidimensional results such as market expansion, deepening institutional convergence, and the redirection of trade flows (Balassa, 1961, pp. 1-3; Viner, 1950/2014, pp. 51-55). In this context, the functioning of foreign trade is shaped not only by market mechanisms but also by customs regimes,

taxation systems, trade policy instruments, and administrative control mechanisms.

For Turkey, the legal and administrative dimension of foreign trade is particularly evident through the customs system. Foreign trade policies implemented since the Republican era have followed a trajectory ranging from protectionist periods to a process of opening up to the outside world and then to transformations developing along the axis of integration with the European Union (Altan, 2022, pp. 223-224; Togan, 2010, pp. 1342-1344). In particular, the Turkey-European Union Customs Union has had not only economic but also institutional and normative consequences for Turkey's foreign trade regime, necessitating the alignment of customs legislation with European Union standards (Göçmen, 2020, pp. 8-10; Saatcioğlu & Çelikok, 2023, pp. 188-191). The Customs Law No. 4458, adopted during this process, has formed the basic legal framework for the conduct of foreign trade operations, the collection of customs duties, the implementation of trade policy measures, and the operation of administrative appeal mechanisms in Turkey (Aka & Ürünel, 2017, pp. 161-164; Tekin, 2018, pp. 558-562).

Today, the customs system can no longer be considered merely a classic administrative structure that collects taxes or inspects goods at the border. Risk-based control mechanisms, digital customs applications, single window systems, authorized consignee status, and post-clearance control applications have transformed customs law into a more complex governance area that balances trade facilitation and security (Niță, 2022, pp. 217-220; Togan, 2015, pp. 121-123, 140-143). Therefore, the analysis of foreign trade practices in Turkey should not be limited to the explanation of trade theories or the examination of legislation alone; it requires a holistic approach that addresses economic theory together with legal and institutional practice.

This section first addresses the theoretical foundations of foreign trade within a systematic framework, then analytically examines foreign trade practices in Turkey within the context of the customs system and Customs Law No. 4458. The aim is to establish a comprehensive relationship between the economic logic of foreign trade and the practical application of customs law.

The Theoretical Framework of Foreign Trade

International trade is an economic activity that refers to the exchange of goods and services between countries and constitutes one of the fundamental dynamics of the global economic system. Various theoretical approaches have been developed in economic literature at different times to explain why countries trade, what goods they specialize in, and the effects of international trade on economic welfare. Historically, these approaches have undergone a multi-layered development process, ranging from mercantilist thinking to classical and neoclassical theories, and then to contemporary models based on new trade theories and firm heterogeneity.

The evolution of international trade theories is closely related to structural transformations in the world economy. The industrial revolution, technological progress, globalization, the rise of multinational corporations, and the proliferation of global value chains have revealed that trade cannot be explained solely by cost differences between countries. Therefore, contemporary literature emphasizes that classical and neoclassical approaches provide an important theoretical foundation; however, elements such as economies of scale, imperfect competition, product differentiation, firm efficiency, and institutional structure must also be included in the analysis to understand today's trade flows (Chen, 2022, pp. 1080-1084; Filipov, 2025, pp. 81-82; Khmeleva & Guseva, 2024, pp. 113-115).

This section examines the historical development of foreign trade theories; the literature ranging from traditional approaches to classical and neoclassical models, from new trade theories to approaches based on firm heterogeneity, and economic integration theory is examined within a systematic framework.

General Framework of Foreign Trade Theories

Theory is a set of analytical models used to explain economic events in a specific field and to reveal the cause-and-effect relationships between these events (Seyidođlu, 1999, p. 9). Foreign trade theories, on the other hand, provide theoretical frameworks that explain why countries trade, which goods are traded, how profits are generated from trade, and the effects of trade on welfare.

A significant portion of these theoretical models rely on simplifying assumptions to facilitate explanation. Traditional models often use assumptions such as a two-country-two-good structure, perfect competition conditions, immobility of production factors at the international level, and technology being given as a constant (Atik & Türker, 2011, p. 5). Although these assumptions facilitate analytical explanation, they may fall short of fully reflecting today's trade structure.

Indeed, trade flows in the modern world economy exhibit a much more complex structure. Intensive trade between countries with similar levels of development, the proliferation of intra-industry trade, economies of scale, technological differences, and inter-firm productivity differences have limited the explanatory power of traditional theories. Therefore, international trade literature has expanded over time in the form of classical, neoclassical, and modern approaches; new trade theories developed since the 1970s, in particular, have provided important explanations that complement traditional models (Öztürk, 2003, p. 109; Yılmaz, 2015, pp. 510-511; Chen, 2022, pp. 1081-1082).

Traditional Approaches

The first systematic explanations of international trade were shaped within the framework of traditional approaches that emerged before modern economic theories. The ideas developed during this period contain the first theoretical assessments aimed at explaining the relationship between foreign trade, economic welfare, and state power. In particular, mercantilism and physiocracy developed different perspectives on the nature of foreign trade, the role of production, and the limits of state intervention. These approaches laid the intellectual groundwork for the emergence of later classical foreign trade theories.

Mercantilism

The first systematic ideas regarding international trade emerged within the framework of the mercantilist approach. According to this understanding, which was influential in Europe between the 16th and 18th centuries, a country's wealth was measured by its stock of precious metals. Therefore, the primary goal of states was to increase the inflow of gold and silver by achieving a trade surplus. In this approach, trade was considered a strategic tool for increasing national power and wealth (Seyidođlu, 1999, pp. 10-12; Öztürk, 2003, pp. 109-110).

Mercantilist thinking advocated the promotion of exports and the restriction of imports. In line with this, high tariffs, import bans, and interventionist policies aimed at protecting domestic production were implemented. Current literature also emphasizes that mercantilism largely viewed foreign trade as a zero-sum process and aimed to create an export surplus through state intervention (Król, 2019, p. 36; Abdwlglil & Taib, 2024, pp. 4-5).

The historical significance of the mercantilist approach is great in terms of directly linking trade to state policies. However, over time, it has been criticized in the face of classical views that

trade can create mutual benefits rather than unilateral gains, and these criticisms paved the way for the emergence of classical foreign trade theories (Chen, 2022, p. 1080; Khmeleva & Guseva, 2024, pp. 113-114).

Physiocracy

Physiocracy, which emerged as a reaction to mercantilism, sees the source of wealth not in trade but in production. Developed under the leadership of François Quesnay, this approach argued that the economic order was determined by natural laws and that agricultural production, in particular, was the fundamental source of economic prosperity (Erim, 2013, p. 27; Seyidoğlu, 1999, p. 12).

The physiocrats argued that state intervention should be limited and defended the principles of free trade and economic freedom. In this respect, physiocracy is considered one of the theoretical precursors of classical liberal economic thought that would develop later. Indeed, the physiocratic approach, which focused on production and natural order, played an important role in the transition to the free trade logic of classical foreign trade theories (Yılmaz, 2015, p. 510; Król, 2019, p. 27).

Classical Trade Theories

The systematic examination of international trade began with classical economic thought. Classical economists developed theoretical models to explain why trade emerged and how countries benefited from this process. In this context, Adam Smith's theory of absolute advantages and David Ricardo's theory of comparative advantages form the basis of classical foreign trade literature.

The Theory of Absolute Advantages

The first systematic formulation of classical foreign trade theory was made by Adam Smith. According to Smith, countries should specialize in the production of goods that they can produce at

a lower cost than other countries and export these goods. In this process, division of labor and specialization increase productivity, contributing to the expansion of total production and the rise in the welfare level of the countries participating in trade. In Smith's analysis, division of labor, specialization, and market expansion are seen as fundamental elements that increase productivity. Indeed, Smith's texts clearly state that division of labor is the primary source of productivity growth and that market size encourages specialization (Smith, 1776/1952, pp. 617-618).

Smith's approach is significant in that it demonstrates that foreign trade is not a zero-sum process. This understanding diverged from mercantilist thinking, emphasizing that trade can create mutual benefits and forming the theoretical basis of the free trade approach (Erim, 2013, pp. 37-39).

The Theory of Comparative Advantage

The theory of comparative advantage, developed by David Ricardo, is considered one of the most powerful and enduring explanations in international trade theory. According to Ricardo, the basis of trade lies not in absolute cost differences but in relative cost differences. Thus, even if a country is more efficient than other countries in all goods, it can benefit from international trade by specializing in the production of goods with lower opportunity costs. Thus, trade is based not on absolute superiority but on comparative advantage (Seyidoğlu, 1999, p. 18; Bayraktutan, 2003, p. 177; Ricardo, 1817/2001, pp. 7-11).

Ricardo's theory shows that trade can be mutually beneficial even if a country can produce all goods more efficiently than other countries. Even if countries do not have an absolute cost advantage, they can still profit from international trade by specializing in the production of goods for which they have a relatively lower opportunity cost. For this reason, the theory of comparative

advantage is considered one of the most important theoretical approaches explaining the economic basis of international trade .

Neoclassical Trade Theories

Neoclassical trade theories attempt to explain the reasons for international trade through differences in the distribution of production factors among countries. This approach expands on the cost-based explanations of classical trade theories, revealing how countries' factor endowments shape the structure of trade. In this context, one of the most influential models in neoclassical literature is the Heckscher-Ohlin model.

Heckscher-Ohlin Model

According to the Heckscher-Ohlin model, the fundamental reason for international trade is the differences in the relative abundance of production factors possessed by countries. According to this approach, a country specializes in the production of goods that intensively use the production factor it has in relative abundance and exports these goods. Therefore, labor-abundant countries tend to specialize in labor-intensive goods, while capital-abundant countries tend to specialize in capital-intensive goods (Requeijo, 1980, pp. 183-185; Karluk, 2002, p. 33; Öztürk, 2005, p. 13).

The model also suggests that free trade can lead to the convergence of factor prices. However, the Leontief paradox has given rise to significant debates regarding the empirical validity of the model. Indeed, contemporary literature states that while the Heckscher-Ohlin model provides a strong theoretical foundation within the classical and neoclassical frameworks, it is insufficient on its own to explain the intra-industry trade and intensive trade between countries with similar factor endowments that emerged in the post-war period (Abdwlglil & Taib, 2024, pp. 1-4; Chen, 2022, p. 1081).

New Trade Theories

New trade theories developed since the 1970s have aimed to overcome the limitations of traditional approaches that explain international trade solely through factor endowment differences. In particular, the emergence of intense trade flows between countries with similar levels of development after World War II, the spread of intra-industry trade, and the emergence of economies of scale paved the way for the development of this approach (Helpman & Krugman, 1985, pp. 3-5; Abdwlglil & Taib, 2024, pp. 3-4; Yılmaz, 2015, pp. 510-513).

New trade theories address international trade within the framework of economies of scale, product differentiation, and imperfect competition conditions. In this approach, firms can reduce their average costs by opening up to wider markets, specialization deepens, and reciprocal trade between similar countries can emerge. Yılmaz's work clearly demonstrates that the basic assumptions of new trade theories are increasing returns and imperfect competition (Yılmaz, 2015, pp. 510, 513).

One of the important contributions of this approach is the explanation of the phenomenon of intra-industry trade. Intra-industry trade refers to the simultaneous import and export of differentiated goods within the same sector. In today's trade structure, a significant portion of developed countries engage in reciprocal trade in similar product groups, a situation that cannot be fully explained by traditional specialization models (Yılmaz, 2015, p. 511; Chen, 2022, p. 1082).

Furthermore, new trade theories emphasize that market size and economies of scale also affect the spatial distribution of production activities. In this context, Krugman's new economic geography approach provides a complementary theoretical

framework explaining the relationship between trade and regional agglomeration.

Firm Heterogeneity-Based Trade Theory (Melitz Model)

The firm heterogeneity-based trade theory developed in the international trade literature presents an important approach that examines trade flows at the firm level. The Melitz model shows that firms operating in the same sector are not homogeneous; there are significant differences between firms in terms of productivity, cost structure, and capacity to enter foreign markets. In the model, more efficient firms turn to exports, while less efficient firms turn to the domestic market or withdraw from the market (Chen, 2022, pp. 1082-1083; Melitz, 2003, pp. 1695-1703).

Melitz's work reveals that trade affects not only the exchange between countries but also intra-industry reallocation processes. Trade liberalization increases the market share of more efficient firms and causes less efficient firms to withdraw from the market, thereby raising average efficiency at the sector level. In this respect, the firm heterogeneity-based approach serves as a continuation that strengthens the micro foundations of new trade theories (Melitz, 2003, pp. 1713-1714).

Global Value Chains and Modern Trade

With the globalization process, the structure of international trade has undergone significant transformation, and production processes have begun to be organized within production networks spread across different countries. Thus, trade has evolved beyond the mere exchange of final goods to encompass a much more complex structure that includes intermediate goods, services, information, and technology flows (Król, 2019, pp. 28-30; Khmeleva & Guseva, 2024, pp. 116-118).

This transformation has also affected the spatial distribution of production. Economies of scale, transportation costs, logistics infrastructure, and market size have placed some regions at the center of global production networks, while other regions remain on the periphery. The new economic geography approach offers important contributions in explaining this spatial organization of global value chains.

International Economic Integration Theory

One of the important extensions of international trade theories is the theory of economic integration. Economic integration refers to the process of expanding markets, integrating economic activities across a wider geographical area, and intensifying economic relations by reducing or eliminating trade barriers between countries (Seyidođlu, 1999, pp. 216-217; Król, 2019, p. 30).

The theoretical framework of economic integration was systematically addressed by Béla Balassa. According to Balassa, economic integration consists of different stages, which are classified as free trade area, customs union, common market, economic union, and full economic union, respectively. This classification provides an analytical framework widely used in the literature, as it demonstrates the increasingly deepening structure of economic integration between countries (Balassa, 1961, pp. 1-3).

The effects of economic integration on welfare are analyzed within the framework of the concepts of trade creation and trade diversion developed by Jacob Viner. The trade creation effect generates welfare gains by enabling more efficient producers to participate in trade as a result of economic integration, thereby ensuring more efficient use of resources. In contrast, the trade diversion effect can lead to welfare losses by causing less efficient producers within the integration to be preferred over more efficient producers in third countries. Therefore, the economic outcomes of

economic integration can have different effects depending on the direction of trade flows (Viner, 1950/2014, pp. 51-55; Chen, 2022, p. 1084).

In this context, economic integration is not a process limited to the reduction of tariffs. It also creates multidimensional effects such as the transformation of the trade structure, the reshaping of competitive conditions, the reorganization of production networks on an international scale, and the development of institutional adjustment mechanisms. Thus, the historical development of foreign trade theories has reached a broader and more dynamic analytical framework today, along with economic integration processes and global value chains.

Foreign Trade Practices and Customs System in Turkey

Foreign trade activities in Turkey are regulated not only by economic processes but also by a comprehensive legal and institutional structure. In this context, the customs system stands out as one of the fundamental administrative mechanisms in the implementation of foreign trade transactions. This section examines the historical development of the foreign trade regime in Turkey; it also explores the institutional structure of the customs system and the legal foundations of foreign trade practices within the framework of Customs Law No. 4458.

Historical and Conceptual Development of the Foreign Trade Regime in Turkey

The foreign trade regime in Turkey has undergone significant transformations from the establishment of the Republic to the present day in line with economic development strategies and international economic relations. This transformation process has brought about not only changes in trade policies but also the reshaping of customs legislation and institutional structure. In this

context, the historical development of the concept of customs and its function within the foreign trade system will be addressed first.

The Concept of Customs and Its Historical Background

The concept of customs plays a central role in the legal and administrative implementation of foreign trade activities. From the perspective of states, customs are not merely technical procedures carried out at border gates; they constitute a fundamental institutional mechanism for the control of foreign trade, the provision of economic security, and the collection of public revenues. For this reason, customs is considered a multidimensional public law institution with fiscal and administrative aspects (Tekin, 2018, pp. 558-559).

Customs procedures aim to control, classify, tax, and ensure that goods entering or leaving the country are processed in accordance with foreign trade policies. In this context, customs administrations perform basic functions such as tariff classification, determination of customs value, application of rules of origin, and implementation of foreign trade policy measures. Therefore, customs stands out as a key administrative structure in the functioning of the modern foreign trade system (Aka & Ürünal, 2017, pp. 158-160).

Historically, customs duties have been referred to by different names in different periods. In the Ottoman fiscal system, concepts such as tamga, bac, meks, and öşür were used for taxes levied on trade. In European languages, the origin of the terms used for customs is related to commercial activities. According to Atan, the French word douane is derived from the Italian word dogana and refers to the tax levied on commercial goods (Atan, 1996, pp. 113-114).

However, the modern meaning of customs is not limited to the function of tax collection. Today, customs administrations

simultaneously perform numerous tasks such as facilitating trade, implementing risk-based control mechanisms, combating smuggling, and enforcing international trade rules. Therefore, modern customs management is considered a broader governance area that aims to strike a balance between facilitating trade and ensuring security (Saatcioğlu & Çelikok, 2023, pp. 187-188).

In this context, it can be said that the concept of customs has three basic functions. The first is the control and security function. Customs administrations aim to prevent smuggling and illegal trade activities by monitoring the compliance of goods entering or leaving the country with the legislation. The second function is the revenue collection function. Customs duties, import taxes, and equivalent financial obligations occupy an important place in the central government budget. The third function is the facilitation of trade. Electronic customs systems, single window applications, and risk-based control mechanisms contribute to the faster and more efficient execution of trade transactions (Keskin & Aydoğdu Bağcı, 2024, pp. 804-806).

The modern customs approach is based on the balanced execution of these three functions. The World Trade Organization's Trade Facilitation Agreement and the standards developed by the World Customs Organization also aim to strengthen the institutional capacity of customs administrations in both facilitating trade and ensuring security (Niță, 2022, pp. 217-218).

General Framework of Foreign Trade Policies in the Republican Era

Foreign trade policies during the Republican era have exhibited different characteristics in different periods, depending on Turkey's economic development strategies. The policies implemented in the early Republican era were largely protectionist in nature; during this period, customs tariffs were used as one of the

main policy tools to protect domestic industry and increase state revenues (Altan, 2022, pp. 223-224).

Public control over foreign trade increased further within the framework of the state-led industrialization policies implemented in the 1930s. Various customs duties and trade policy measures were implemented during this period to restrict imports and encourage domestic production. Thus, the import substitution industrialization model formed the main axis of foreign trade policies in Turkey for a long time (Tekçe, 2015, pp. 401-402).

Opening Up to the Outside World and Trade Liberalization after 1980

The 1980s marked a period of significant transformation in Turkey's foreign trade policies. During this process, the import substitution industrialization model was replaced by an export-oriented growth strategy. Policies such as reducing import restrictions, liberalizing the foreign exchange market, and increasing export incentives accelerated the integration of the Turkish economy into the international trading system (Togan, 2010, pp. 1342-1344).

During this period, Turkey's foreign trade volume increased significantly, and the share of exports in economic growth rose. At the same time, international trade agreements and regional economic integration became increasingly decisive in determining foreign trade policies (Aliyeva, 2025, pp. 123-124).

Turkey-EU Customs Union and Legislation Harmonization Process

The Customs Union between Turkey and the European Union, which entered into force in 1996, led to significant structural changes in Turkey's foreign trade regime. The legal basis for the Turkey-EU economic integration process was established by the 1963 Ankara Agreement and the 1970 Additional Protocol; as one of

the advanced stages of this process, the customs union covering industrial products was implemented by the Association Council Decision No. 1/95. This decision envisaged the elimination of customs duties on industrial products and Turkey's alignment with the European Union's common customs tariff (Göçmen, 2020, pp. 8-10).

The Customs Union required not only the elimination of tariffs but also the harmonization of Turkey's trade policy instruments with European Union legislation. In this context, Turkey agreed to apply the common customs tariff against third countries and to bring its customs legislation closer to EU standards. This harmonization process has created a significant transformation in the institutional structure of customs law in Turkey (Saatcioğlu & Çelikok, 2023, pp. 190-191). However, the fact that the free trade agreements signed by the European Union with third countries are not automatically valid for Turkey can create an asymmetric structure in trade relations and lead to inconsistencies in trade policy incentives (El-Sahli, 2024, pp. 1100-1102).

In the literature, the effects of the Customs Union are mostly evaluated within the framework of economic integration theory. Empirical studies show that the trade volume between Turkey and the European Union has increased significantly, especially in terms of industrial products (Viner, 1950/2014; Erdil & Akdi, 2019, pp. 44-49).

This process also brought about the restructuring of customs legislation in Turkey. Customs Law No. 4458 was adopted to comply with European Union customs law, and comprehensive regulations were made to ensure that customs procedures were carried out in accordance with EU standards (Aka & Ürünal, 2017, pp. 161-163).

The Emergence and Fundamental Purpose of Customs Law No. 4458

Customs Law No. 4458 is a fundamental framework law prepared to ensure Turkey's compliance with the Customs Union process with the European Union . The law regulates the customs procedures for goods entering and leaving the Turkish Customs Territory, the accrual and collection of customs duties, and the powers and responsibilities of the customs administration (Aka & Ürünel, 2017, pp. 161-163).

The main purpose of the law is to ensure that customs procedures are carried out efficiently and regularly, to facilitate foreign trade activities, and to ensure that customs legislation is brought into line with international standards. In this context, Law No. 4458 provides a comprehensive legal framework that regulates many fundamental issues such as tariff classification, customs value, rules of origin, customs regimes, and administrative appeal procedures (Tekin, 2018, pp. 560-562).

In recent years, digitization in customs administration and the development of risk-based control mechanisms have also led to significant changes in the application of the law. Applications such as the Single Window System, electronic document applications, and authorized consignee status, implemented by the Ministry of Trade, contribute to the acceleration of customs procedures and the facilitation of trade (Ministry of Trade of the Republic of Turkey, 2025, pp. 145-148).

Legal Structure and Basic Functions of Customs Law No. 4458

Customs Law No. 4458, which forms the basis of customs law in Turkey, is the fundamental regulation that determines the legal framework for the execution of foreign trade transactions. The law systematically regulates the procedures for customs operations, taxation principles, and administrative control mechanisms. This section first addresses the purpose and scope of the law, then examines the legal framework of customs procedures and the

functions of customs administration in terms of control, revenue protection, and trade facilitation.

Purpose and Scope of the Customs Law

Customs Law No. 4458 is the fundamental regulation that determines the legal framework for customs procedures applicable to goods entering, leaving, or transiting through the Turkish Customs Territory. The purpose of the Law is to ensure that customs procedures are carried out in an orderly and secure manner, to regulate the accrual and collection of customs duties, and to lay the groundwork for foreign trade transactions to be conducted in accordance with international trade rules (Aka & Ürünal, 2017, pp. 161–162). In this respect, the Law constitutes a fundamental framework norm that shapes foreign trade policies and border management.

The scope of the law is defined in Articles 1 and 2 and regulates the basic principles of customs procedures for goods entering and leaving the Turkish Customs Territory. The following provisions detail areas such as tariff classification, customs value, rules of origin, customs regimes, the origin of the tax, refunds, and remissions. The literature emphasizes that customs practices consist of technical and interrelated processes, with Law No. 4458 at the center of these processes (Tekin, 2018, pp. 558–560; Aka & Ürünal, 2017, pp. 161–164).

The purpose and scope of the law are also closely related to the Turkey-EU Customs Union process. The integration process with the EU has necessitated the harmonization of customs legislation with EU standards, which has brought about institutional and normative changes in customs law (Saatcioğlu & Çelikok, 2023, pp. 188–190).

In this context, the basic provisions and legal functions of Customs Law No. 4458 are summarized in Table 1.

Table 1. Articles of Customs Law No. 4458: Analytical Assessment

Article /Group	Regulated Area	Basic Content	Legal Function	Main Areas of Disagreement
Article 1-2	Purpose and Scope	Customs rules applicable to goods entering and leaving the Turkish Customs Territory	Defines the scope of application of customs law	Jurisdiction and scope of application
Article 3	Definitions	Concepts such as goods, customs duty, customs administration, customs status	Forms the conceptual framework for interpreting the law	The scope and interpretation of concepts
Art. 15-16	Customs tariff	Turkish Customs Tariff Schedule and determination of tax rates	Application of tax rates and trade measures	HS classification disputes
Art. 17-22	Rules of origin	Preferential and non-preferential rules of origin	Implementation of international trade agreements	Origin determination and origin certificates
Art. 23-24	Customs value	Determination of the customs value of imported goods using the transaction value method	Determination of the tax base	Invoice value and fair value disputes
m.25-31	Alternative valuation methods	Same goods, similar goods, deduction, and computed value methods	Determines the tax base when the sales price method cannot be applied	The order and application of valuation methods
Article 60	Customs declaration	Declaration of goods to the customs authority	Starting point of customs procedures	Incorrect or incomplete declaration
Article 73	Inspection and control	Customs authority's right to inspect and control goods	Risk analysis and control mechanism	Discrepancies identified as a result of inspection
Art. 181-197	Customs liability	The origin of customs duties and those responsible	Legal basis for tax accrual	The moment the tax arises and liability
Article 211	Refund	Refund of excess or improperly collected taxes	Administrative correction mechanism	Overpayment and value difference
m.212-214	Tax cancellation	Removal of incorrect assessments	Tax adjustment and removal mechanism	Cancellation of assessment
Article 216	Interest regime	Calculation of interest on refunded taxes	Determination of financial results	Interest commencement date
m.234-241	Customs offenses and penalties	Administrative fines for misdeclaration, value differences, and tariff errors	Enforcement mechanism of customs legislation	Penalty calculation and rate discussions
Article 242	Appeal process	Administrative appeal against customs procedures	Pre-judicial review mechanism	Debates on time limits and procedures

Source: Prepared by the author based on the provisions of Customs Law No. 4458 (1999).

Table 1 summarizes the main areas of regulation and the systematic structure of Customs Law No. 4458. The initial provisions of the law define the conceptual and institutional framework of customs law, while the subsequent articles regulate the taxation principles to be applied in foreign trade transactions, such as customs tariffs, rules of origin, and customs value. In addition, the provisions on customs declarations, inspection, and control outline the process related to the administrative implementation of customs procedures.

The subsequent sections of the law regulate provisions concerning tax consequences such as the incurrence of customs liability, the refund or waiver of taxes, and the interest regime; it also establishes a system of sanctions through customs offenses and administrative fines. Finally, provisions regulating the administrative appeal process against customs procedures establish a mechanism for legal review of customs administration actions.

The table also shows that there are three areas of particular focus in the practical application of the law: tariff classification, customs value, and refund-appeal mechanisms. As Niță emphasizes, one of the most important areas of application in international trade law is the application law developed through the classification and valuation of goods, as these areas directly produce financial obligations and administrative consequences (Niță, 2022, pp. 217-220). Therefore, the provisions of the law on "purpose and scope" and "value, tax, and objection" should be read and evaluated together. Thus, it can be seen that customs law is not merely a technical foreign trade regulation, but also constitutes an area of practice directly linked to taxation and administrative judicial processes.

Legal Framework of Customs Procedures

Customs procedures are a multi-stage administrative process that begins with the presentation of goods to customs and their declaration to the customs administration and continues with the goods entering free circulation, being transited, placed in a warehouse, or being subject to one of the other customs regimes. In this process, operations such as declaration, inspection, control, tariff classification, value determination, the creation of customs obligations, and tax collection form a sequential whole. Tekin states that this structure creates an extremely technical legal framework and that the areas of tariffs and value are particularly decisive in process management (Tekin, 2018, pp. 561-563). Aka and Ürünel also state that customs procedures operate not only within the text of the customs law but also in conjunction with regulations, circulars, and application guides (Aka & Ürünel, 2017, pp. 163-165).

In this context, customs declarations are regulated in Article 60 of Law No. 4458, while inspection and control provisions are regulated in Article 73. The provisions relating to the origin of customs obligations are found in Articles 181 et seq., while the provisions relating to the determination of customs value are found in Articles 23-31. In this respect, customs procedures exhibit a mixed structure containing elements of both procedural law and fiscal law.

Article 242 of Law No. 4458 is of particular importance in terms of avenues of appeal. This article regulates the administrative appeal process against customs administration actions and constitutes the fundamental mechanism for pre-judicial dispute resolution in practice. Göçmen emphasizes that, in the context of Turkey-EU customs relations, customs law operates not only through normative regulations but also through appeal mechanisms, and that the administrative appeal system plays a critical role in terms of legal certainty (Göçmen, 2020, pp. 14-16). Council of State decisions also show that appeals made under Article 242 play a decisive role in many disputes prior to litigation, and that procedural

and time errors can lead to loss of rights. Therefore, this article is considered one of the fundamental provisions establishing the balance between the effective right of appeal and access to justice in customs law.

Control, Security, and Revenue Protection Function

The functions of customs administrations are not limited to the registration and taxation of goods. The customs administration is also a border management institution that protects the economic security, public order, and financial interests of the state. In modern customs practices, the control function is not limited to physical inspection but includes a multidimensional control process such as risk analysis, document control, tariff classification, and conformity verification. Tekin emphasizes that in modern customs practices, the HS classification determines not only the tax rate but also the trade policy measures to be applied (Tekin, 2018, pp. 561-564).

The second fundamental function of customs is the protection of public revenue. Keskin and Aydoğdu Bağcı reveal that taxes collected from international trade have a direct effect on the volume of imports and that tax and exchange rate variables are among the important factors determining the volume of foreign trade (Keskin & Aydoğdu Bağcı, 2024, pp. 804-809). Therefore, customs duties are not only a source of fiscal revenue but also serve as a tool for implementing foreign trade policy.

This situation is also widely discussed in the literature. In his study examining Turkey's trade regime, Togan shows that tariffs and customs procedures function not only as a means of protection but also as a transition mechanism that determines the limits of trade liberalization (Togan, 2010, pp. 1349-1352). Similarly, his work on technical barriers reveals that customs administration increasingly operates through standardization, conformity assessment, and administrative capacity (Togan, 2015, pp. 121-123, 140-143). In this

context, the control and revenue protection function of Customs Law No. 4458 has acquired a broader regulatory dimension that goes beyond the classic function of tax collection.

Trade Facilitation and Modern Customs Management

While continuing to perform the functions of security and public revenue protection, modern customs administration has developed a new administrative approach aimed at facilitating trade. This approach is clearly evident in the World Trade Organization's Trade Facilitation Agreement (TFA). The TFA envisages the simplification and acceleration of customs procedures in areas such as transparency, access to information, advance rulings, risk management, single window systems, post-clearance controls, and appeal mechanisms (World Trade Organization, 2014, pp. 2-4).

In the European Union, this transformation has been institutionalized through the Union Customs Code (UCC). The UCC has made electronic data processing systems, central customs clearance, risk management, and the Authorized Economic Operator (AEO) system fundamental elements of modern customs administration (European Parliament & Council of the European Union, 2013, Art. 6, 38, 46, 179).

In Turkey, simplified procedures and authorized economic operator applications have been developed within the scope of Customs Law No. 4458 and the secondary legislation issued based on it. The Regulation on Facilitation of Customs Procedures has established the legal infrastructure for accelerating trade by regulating the authorized consignor, authorized consignee, in-place customs clearance, and various guarantee facilities, particularly within the scope of the authorized consignee status. As Aka and Ürünal also point out, the implementation of customs procedures through electronic systems is playing an increasingly central role in terms of maintaining tariff and regulatory integrity (Aka & Ürünal,

2017, pp. 164-165). In this context, Customs Law No. 4458 is not only a regulation that determines the rules relating to procedural law, but also serves as a framework that provides a legal basis for the development of digital customs management and risk-based control.

Basic Elements of Customs Procedures: Tariff, Origin, Value, and Taxation

The legal and financial consequences of customs procedures largely depend on the correct determination of tariff classification, origin, customs value, and taxation elements. These elements determine not only the technical aspects of import and export operations, but also the applicable tax regime, trade policy measures, and administrative control mechanisms. Therefore, for customs operations to be carried out effectively, these elements must be considered as an interrelated whole.

Tariff Classification and the HS System

Tariff classification is one of the most decisive stages of customs procedures. The tariff position in which goods are classified directly affects the applicable customs duty, trade policy measures, additional financial obligations, and statistical records. Tekin states that the tariff is the "international language" of goods and that the correct determination of the Customs Tariff Statistical Position (GTIP) within the Customs Tariff Schedule reveals the technical and expertise processes at the heart of customs practice (Tekin, 2018, pp. 562–564). Similarly, Aka and Ürünal also emphasize that the HS is a numerical system with international validity that enables the classification of goods according to their technical and physical characteristics (Aka & Ürünal, 2017, pp. 164–166).

The importance of tariff classification is not limited to determining the tax rate. The HS plays a decisive role in the application of foreign trade policy instruments such as additional customs duties, surveillance, quotas, prohibitions, and conformity

checks. Therefore, incorrect classification is considered not only a mistake that has financial consequences but also a legal problem that can lead to the incorrect application of legislation. In practice, the intended use, composition, and technical characteristics of the goods, and in some cases laboratory analyses, play an important role in determining the classification. Council of State decisions also show that tariff disputes are often resolved through technical examinations and expert evaluations.

In this context, Table 2 below is provided to systematically show the place of tariff classification, origin, customs value, and taxation within customs procedures.

Table 2. Key Application Headings in Tariff, Value, and Taxation Areas

Area	Legal Basis	Primary Function	Main Risk/Dispute
Tariff classification	Article 15-17 of Law No. 4458	Identification of goods according to GTIP and determination of tax rates	Incorrect HS code determination, tax rate disputes
Origin	Customs Code Articles 17-21 and origin legislation	Determination of the trade regime and type of preferential certificate	A.TR, EUR.1, and preferential origin disputes
Customs value	GK Art. 23-31	Determination of the tax base	Sale price, royalties, undervaluation
Taxation	Customs Law Articles 181, 197-205, 211-216	Tax liability, accrual, and refunds	Overpayment, incorrect accrual, refund requests

Source: Prepared by the author based on the provisions of Customs Law No. 4458 (1999) and related secondary legislation.

As shown in Table 2, tariff classification, origin, customs value, and taxation areas are not independent of each other; they form a chain of interrelated applications. Incorrect classification of goods often leads to incorrect value determination and, consequently, incorrect tax assessment. This situation may result in refunds, interest calculations, or administrative appeal processes. Therefore, the joint assessment of tariff, value, and taxation areas in

customs practices is important both for protecting the administration's revenues and ensuring legal certainty.

This process, which begins with tariff classification, often turns into a second area of assessment in practice that has financial consequences at the stage of determining customs value. Therefore, the relationship between tariff and value is of particular importance in understanding both the technical and fiscal dimensions of customs law.

Customs Value and Sales Price Method

Customs value refers to the basic value used as the basis for taxing imported goods. Articles 23-31 of Customs Law No. 4458 regulate the provisions relating to the determination of customs value and establish that the basic method for determining value is the transaction value method. Accordingly, customs value is determined based on the price actually paid or payable for the sale of imported goods for export to Turkey. Niță emphasizes that in international trade law, customs value is not merely an element that produces financial consequences; it is also an important legal mechanism that enables the objective and predictable assessment of the commercial relationship between the parties (Niță, 2022, pp. 219-220). This situation shows that customs value is not only a value determination based on accounting techniques but also a tool that provides legal security.

When the transaction value method cannot be applied, alternative valuation methods provided for in the law come into play. In this context, the value of the same goods, the value of similar goods, the deduction method, the computed value method, and the last resort method are applied in that order (Customs Law No. 4458, Articles 25–31). In their studies examining customs union and foreign trade relations in the Turkish context, Erdil and Akdi reveal that the sound analysis of foreign trade data is only possible with

accurate valuation and classification systems (Erdil & Akdi, 2019, pp. 44-49). The Council of State decision bulletins also indicate that compliance with the sequence of methods prescribed by law is mandatory when determining customs value, and that resorting to alternative methods directly when the transaction value method is applicable leads to discussions of illegality.

A significant portion of disputes regarding customs value focus on control tools and forms of administrative intervention that arise in practice rather than theoretical valuation principles. At this point, surveillance practices in imports, in particular, constitute one of the most visible areas of value disputes.

Surveillance Practices and Value Disputes

A significant portion of customs value disputes stem from surveillance practices in imports. Surveillance practices refer to control mechanisms based on reference or threshold values determined under foreign trade legislation for the purpose of monitoring imports of specific groups of goods. These practices can often lead to differences between the value declared by the importer and the value accepted by the administration. In his study examining the effects of protective measures and foreign trade policy instruments in Turkey, Sezgin shows that such measures have direct financial consequences in customs practices and can result in significant compliance costs for importers (Sezgin, 2022, pp. 51-54). Therefore, surveillance practices have become not only an import policy tool but also one of the major areas of dispute in customs law.

In such disputes, Articles 211-216 of Customs Law No. 4458 are of particular importance. These provisions regulate the refund or waiver of customs duties and the related interest regime. Requests for the refund of excess duties collected due to surveillance practices or the correction of erroneous assessments are often evaluated under these provisions. The Council of State decision bulletins also show

that the issues of refunding excess duties and determining the start date of interest have been the subject of intense case law. This case law demonstrates that the provisions on refunds and waivers are not merely technical financial correction tools, but also legal safeguards protecting the rights of taxpayers.

Valuation disputes directly affect the amount and composition of taxes levied on imports. Therefore, there is a direct and inevitable link between customs valuation disputes and the taxation regime.

Taxes Collected on Imports and Tax Composition

Taxes levied on imports constitute the financial dimension of customs law. Under the Customs Law No. 4458 and related foreign trade legislation, the financial obligations applicable to import transactions are not limited to customs duties. According to the regulation in the annex to the Customs Settlement Regulation, the concept of "customs duties" includes: customs duty, additional customs duty, single and fixed duty, anti-dumping duty, countervailing duty, value added tax, special consumption tax, additional financial obligations, and various funds and contribution shares. In this context, certain financial obligations such as the Housing Fund, Tobacco Fund, Resource Utilization Support Fund, environmental contribution, and TRT license fee are also among the financial elements collected during customs procedures.

The empirical findings of Keskin and Aydoğdu Bağcı reveal that taxes levied on international trade and exchange rate fluctuations have a significant impact on import volume (Keskin & Aydoğdu Bağcı, 2024, pp. 806-811). This situation demonstrates that import taxes are not merely a means of financial collection; they are also important regulatory tools used in the implementation of foreign trade policy.

This fiscal structure reveals that customs law is not merely a technical regulatory area related to procedural law; it also constitutes a sub-discipline directly linked to public finance law. In particular, the fact that tariff classification and customs value disputes have a direct impact on the processes of tax generation, accrual, and tax refund demonstrates that the financial provisions of Customs Law No. 4458 carry significant weight in practice.

Digitalization of Customs Administration and Risk-Based Control System in Turkey

Digitalization in customs administration constitutes one of the most decisive areas of transformation in the modern foreign trade system. Today, customs administrations have evolved from structures that merely control the passage of goods across borders to multi-layered administrative systems that operate through electronic data processing, inter-agency integration, risk analysis, and post-clearance control mechanisms. In Turkey, the digitalization of customs procedures has developed as part of a broader reform process aimed at striking a balance between facilitating trade and ensuring security.

Single Window System and Electronic Document Applications

One of the most important tools developed as part of the modernization of customs procedures in Turkey is the Single Window System. This system aims to conduct the documentation, permits, and compliance procedures required by different public institutions in foreign trade transactions through a single electronic platform. Thus, information and documents related to foreign trade transactions are transmitted through a single point of contact, inter-agency data sharing is ensured, and transaction processes are significantly accelerated. This shortens transaction times, reduces duplicate applications and document traffic, and simplifies the points of contact between public administration and the private sector.

In practice, the transformation of customs administration over the last twenty years has largely been shaped by digitalization, risk-based control, and striking a balance between facilitating trade and ensuring security. The expansion of the Single Window System's scope over time is one of the most concrete indicators of this transformation. The system contributes to the faster and more efficient execution of administrative procedures by integrating the permit and documentation processes of different public institutions related to foreign trade transactions. According to data from the Ministry of Trade, the scope of the Single Window System has expanded over the years to cover numerous public institutions and hundreds of document types; as of 2023, over 200 documents can be issued electronically (Ministry of Trade of the Republic of Turkey, 2023).

Togan's study on technical barriers and compliance costs also reveals that the lack of institutional coordination in customs and trade procedures increases transaction costs; on the other hand, standardization and administrative simplification have trade-facilitating effects (Togan, 2015, pp. 121-123, 140-143). In this context, the Single Window System is considered not only a technological tool but also an institutional reflection of the trade facilitation policy. The system strengthens data sharing between customs authorities and other public institutions, enabling foreign trade transactions to be conducted in a more transparent, faster, and predictable manner.

This institutional integration established by the Single Window System has necessitated the transfer of customs procedures to the electronic environment, not only in terms of documents but also in terms of declarations and transaction flows. At this point, the BİLGE system, which forms the basic infrastructure of digital customs management in Turkey, is of particular importance.

BİLGE System and Electronic Customs Applications

The BİLGE system is the fundamental digital infrastructure that enables customs procedures to be carried out electronically in Turkey. Aka and Ürünal state that the multi-layered and constantly changing structure of customs legislation necessitates software-based tracking mechanisms; therefore, BİLGE and similar systems serve as "implementing intelligence" in customs law (Aka & Ürünal, 2017, pp. 164-165). BİLGE plays a critical role in the modernization of customs procedures in terms of electronic declaration, data integrity, error control, and standardization of process flows.

Thanks to this system, customs declarations can be processed electronically, data matching can be performed automatically, and control processes can be standardized. This increases transaction security and reduces the possibility of human error. The BİLGE system also provides the necessary data infrastructure for the effective implementation of risk analysis and selective control mechanisms.

The development of digital declaration and transaction systems has also enabled a differentiated control approach that grants certain facilities to highly reliable companies, rather than the customs administration applying the same level of control to all operators. The most prominent example of this approach is the Authorized Economic Operator Status.

Authorized Economic Operator Status and Supply Chain Security

Authorized Economic Operator Status (AEO) is a practice that provides certain facilities to highly compliant and reliable companies. This status is regulated by Article 5/A of Customs Law No. 4458 and was established to encourage reliable economic operators in customs procedures and facilitate trade. The procedures and principles for the implementation of the provisions of the law

are detailed in the Regulation on the Facilitation of Customs Procedures. Pursuant to the aforementioned regulation, real or legal persons established in the Turkish Customs Territory who meet certain conditions are granted the status of authorized consignee to benefit from simplified customs procedures and security and safety control facilitations (Regulation on Facilitation of Customs Procedures, Article 4).

Within this scope, YYS holders can benefit from simplified procedures such as incomplete declarations, partial guarantees, and lump-sum guarantees, and can also obtain authorizations such as authorized consignor, authorized consignee, and customs clearance at the place of import. In addition, simplifications such as the green lane application, submission of summary declarations containing reduced data, and reduction of security and safety controls are also provided under this status (Regulation on Facilitation of Customs Procedures, Article 4).

This structure is considered the Turkish equivalent of the Authorized Economic Operator (AEO) model found in European Union customs legislation. According to Saatcioğlu and Çelikok's assessment of Turkey-EU customs relations (), the reliable economic operator approach is an important tool that balances trade facilitation and security policies in modern customs systems (Saatcioğlu & Çelikok, 2023, pp. 193-194). The AEO system enables fewer physical controls, faster customs procedures, and more predictable logistics processes, thereby strengthening international supply chain security and increasing the efficiency of foreign trade operations.

However, it is evident that modern customs management is not limited to providing convenience to reliable operators; it is also based on a selective control approach that directs control resources to high-risk transactions. At this point, risk management and the

post-clearance control mechanism stand out as complementary elements of digital customs management.

Risk Management and Post-Clearance Control Mechanism

Risk-based control is of central importance in modern customs administration in terms of the effective use of audit resources. Ivanchenko et al., while addressing the legal principles of customs declarations and customs procedures, emphasize that transparency, efficiency, and risk-based control approaches must be evaluated together in contemporary customs systems (Ivanchenko et al., 2025, pp. 1-2). Similarly, Samchenko also states that administrative law principles in customs administration have now moved away from the classic hierarchical audit approach and are being reinterpreted within the framework of data analysis, risk management, and ex-post control mechanisms (Samchenko, 2025, pp. 412-415). These assessments show that risk management is not merely a technical control tool; it is also a governance mechanism directly related to legal legitimacy, administrative efficiency, and public administration capacity.

The post-clearance control mechanism is also one of the complementary elements of this approach. In modern customs administration, instead of conducting all controls at the border in detail, a certain portion of transactions is selected based on risk analysis and subjected to post-clearance control. This method contributes to accelerating trade flows and allows customs authorities to direct their control capacity towards high-risk transactions. Indeed, the World Trade Organization's Trade Facilitation Agreement and the European Union's customs approach have also adopted a multi-stage control model based on pre-declaration, risk analysis, and post-clearance control.

The digitalization and institutional reforms implemented in customs administration in Turkey also support the application of this

risk-based approach. Electronic declaration and transaction tracking systems, digital platforms that enable inter-agency data sharing, and simplified applications for reliable companies both increase the customs administration's inspection capacity and contribute to the faster and more predictable execution of trade transactions. In this context, when the Single Window System, BILGE infrastructure, Authorized Consignee Status, and risk analysis applications are evaluated together, it can be seen that customs administration in Turkey is evolving from a classic border control model to a data-based and selective control model.

This transformation also significantly affects the practical application of Customs Law No. 4458. Thus, customs law is no longer merely a normative field regulating the entry and exit of goods into and out of the country; it has become a broader field of public law intertwined with digital government applications, data governance, risk analysis, and trade facilitation policies.

Main Problem Areas Encountered in Practice

Although the normative structure of customs law provides a largely systematic and detailed framework, various areas of conflict arise at the implementation level. These disputes often center around tariff classification, customs value, certificates of origin, administrative appeal procedures, and the multi-layered structure of the legislation. Therefore, in order to evaluate the practical functioning of customs law, it is necessary to include in the analysis not only the normative regulations but also the problem areas that these regulations give rise to in practice.

Disputes Arising from Tariff Classification

One of the most common areas of dispute in customs practice is tariff classification. The HS code under which goods are classified directly affects not only the applicable customs duty rate but also consequences such as surveillance, additional customs duties, trade

policy measures, product safety inspections, and, in some cases, import bans. Therefore, tariff classification emerges as one of the most critical areas of application in customs law, both in terms of technical and financial consequences (Tekin, 2018, pp. 562-564; Aka & Ürünel, 2017, pp. 164-166).

Tariff disputes are often based on different interpretations of the technical characteristics of goods. A product's composition, intended use, commercial name, production technique, or auxiliary elements can lead to different tariff positions being considered. Particularly for mixed-quality products or goods with high technological content, the classification process is supported not only by textual interpretation but also by technical documentation, catalogs, laboratory analysis, and expert opinion. Tekin emphasizes that the customs tariff functions as the "legal identity of the goods" in practice and that incorrect classification leads to a chain reaction of incorrect taxation and incorrect procedures (Tekin, 2018, pp. 563-564).

In this context, tariff classification disputes are not limited to differences in tax rates. Incorrect HS code declarations can result in goods being subject to a different foreign trade regime, additional financial obligations, or administrative sanctions during the import phase. According to Aka and Ürünel, the healthy functioning of the tariff system depends on the simultaneous operation of up-to-date legislation and digital infrastructure, as tariff positions and related foreign trade measures are constantly being updated (Aka & Ürünel, 2017, pp. 164-165). This situation shows that tariff disputes are fueled not only by differences in interpretation but also by the dynamism of the legislation.

Tariff classification also raises legal certainty issues. From the perspective of the liable party, it is essential to be able to predict in advance which position the goods will be classified under in order to calculate import costs. Otherwise, customs procedures become

unpredictable and generate high financial risks. Therefore, tariff disputes should be considered not only as a matter of technical expertise in the application of Law No. 4458, but also as an issue of legal certainty and administrative stability.

Disputes regarding tariff classification are often intertwined with issues of value and taxation. Therefore, customs value disputes, which are the second most common problem area in practice, are seen as a natural continuation of tariff disputes.

Customs Value and Surveillance-Related Disputes

The second major area of dispute in customs practice concerns the determination of customs value. The valuation system regulated in Articles 23-31 of Law No. 4458 is essentially based on the transaction value method. However, in practice, whether the declared sale price reflects the actual commercial value, whether the elements to be included in the value () have been fully calculated, or whether the conditions for switching to alternative valuation methods have been met are frequently debated. Niță states that customs value is one of the fundamental tools in international trade law that ensures transaction security and legal predictability beyond determining the tax base (Niță, 2022, pp. 219-220).

Problems related to the transaction value method often arise in items such as transfer fees, discounts, freight, insurance, license/royalty payments, and subsequent price adjustments. The increasing complexity of contract terms, particularly in international supply chains, has shifted the determination of customs value from being solely an accounting technique to becoming a matter of legal interpretation. Therefore, the determination of value is closely related not only to the formal existence of the documents submitted by the importer but also to how the economic reality of the transaction is assessed by the administration.

In practice, a significant portion of value disputes intersect with surveillance practices. The surveillance system allows for the monitoring of imports in certain groups of goods and stricter control of declarations below certain threshold values. However, when surveillance practices create a difference between the declared value and the transaction value, this can result in an additional tax burden and the need for subsequent recovery for importers. Sezgin, while examining the effects of foreign trade policy measures on import flows in Turkey, shows that protection tools create direct costs and compliance pressure on businesses (Sezgin, 2022, pp. 51-54). This finding explains why surveillance practices play a central role in customs disputes.

At this point, the refund and removal mechanisms regulated in Articles 211-216 of Law No. 4458 take on particular importance. The refund of excessively or wrongfully collected taxes is not only a financial correction but also a means of recourse that protects the taxpayer against unlawful collection. However, in practice, the problem is not only whether the tax will be refunded, but also when interest should start to be calculated, which items should be included in the refund, and how the limits of the administration's obligation to correct should be determined. For this reason, disputes in the area of valuation and supervision must often be assessed in conjunction with the refund-cancellation and interest regime.

Erdil and Akdi's assessment of Turkey's foreign trade structure and the effects of customs union also shows that the reliable functioning of the classification and valuation system, which are the basic components of customs procedures, is essential for the sound interpretation of foreign trade data (Erdil & Akdi, 2019, pp. 44-49). In this respect, valuation disputes are not merely individual tax disputes, but also a structural issue that affects the accuracy of foreign trade statistics and trade policy analyses.

Another area of concern as significant as disputes over valuation and taxation is the consequences arising from the application of rules of origin and documentation requirements. The issue of origin, particularly in terms of the conditions for benefiting from preferential regimes, stands out as one of the most sensitive areas of customs law.

Origin Documents, Preferential Regimes, and Issues of Proof

Another problem area in customs procedures is rules of origin and the related documentation. Origin has a legal function that goes beyond determining which country the goods come from; because whether preferential trade regimes can be benefited from, the applicable tax rate, and certain trade policy measures are shaped according to the principle of origin. For this reason, A.TR, EUR.1, certificates of origin, and similar documents are among the fundamental tools that have both financial and legal consequences in foreign trade transactions.

Turkey's Customs Union relationship with the EU makes the issue of origin even more sensitive. According to Göçmen, the Turkey-EU customs relationship, unlike classic foreign trade agreements, requires a high level of regulatory compliance and document-based transaction security (Göçmen, 2020, pp. 8-10, 14-16). Therefore, errors or omissions in the documentation or subsequent verification procedures do not only cause formal problems; they can directly lead to the loss of preferential treatment and the imposition of additional duties.

The fundamental problem in origin disputes is proving whether the goods actually meet the conditions for benefiting from the relevant preferential regime. In particular, there is debate over whether sufficient labor or processing criteria are met in products containing third-country inputs, whether the direct transport rule is complied with, or whether documents presented subsequently are

considered valid. Aka and Ürünäl state that origin rules require particular attention from the perspective of enforcement within the multi-layered structure of customs legislation, because in this area, not only customs law but also preferential trade regulations and secondary legislation must be read together (Aka & Ürünäl, 2017, pp. 161-164).

Disputes in the area of origin also affect the predictability of trade. The price and cost structure established on the assumption that the importer or exporter will benefit from the preferential regime may change as a result of subsequent origin investigations. This creates uncertainty in a wide range of areas, from commercial contracts to logistics planning. Therefore, rules of origin are an important area of application in foreign trade law not only in terms of documentation techniques but also in terms of transaction security and contractual risk distribution.

Disputes over origin, tariffs, and value are often referred to administrative appeal channels, and at this stage, the procedural aspect of customs law comes to the fore. Therefore, the functioning of administrative appeal and judicial review mechanisms in the resolution of disputes should be evaluated separately.

Administrative Appeal, Time Limits, and Judicial Review

One of the most critical issues in resolving disputes in customs law is how administrative appeal and judicial review channels are operated. Article 242 of Law No. 4458 regulates the administrative appeal mechanism against customs duties and customs procedures. This provision forms the basis of the pre-litigation appeal channel in customs law, and in practice, many disputes are shaped at this stage. Göçmen emphasizes that the right to effective appeal in customs law is not merely a theoretical guarantee; the correct application of procedural rules has a direct impact on the substantive outcome (Göçmen, 2020, pp. 14-16).

One of the most significant problems in the objection mechanism is time limits. Since customs procedures are often short-term and technically intensive, the obligated party has limited time to both understand the procedure and substantiate their legal objection. Particularly in tariff, value, or origin-based procedures, the technical document collection process can be lengthy, and the strict enforcement of deadlines may create problems in terms of the freedom to seek justice. Therefore, the application of Article 242 should be considered not only as an administrative procedural rule but also as a test case for whether the effective right to appeal is actually exercisable.

Another problem is that the technical nature of the administrative appeal mechanism makes it difficult to operate without professional support. In customs law, the resolution of disputes often requires the joint interpretation of tax law, administrative law, and foreign trade legislation. As Tekin points out, customs procedures consist of highly technical and interrelated processes, and procedural errors in the application process can lead to the loss of substantive rights (Tekin, 2018, pp. 558-560, 561-563).

At the stage of judicial review following administrative objection, most disputes center around the legality of technical determinations. In disputes brought before the court, the question is often not just "Was the tax calculated correctly?" but also multi-layered issues such as "Was the goods classified correctly?", "Was the valuation method chosen in accordance with the procedure?", and "Is the rejection of origin based on sufficient grounds?" are also discussed. For this reason, customs litigation has a more complex technical and legal nature than classic tax litigation.

Although a significant portion of disputes arise at the individual transaction level, there is a more general and structural issue behind them: the density of legislation, its frequent changes, and the resulting predictability problem. For this reason, problem

areas in practice must be evaluated not only through individual disputes but also within the normative structure as a whole.

Density of Legislation, Frequent Changes, and the Problem of Predictability

One of the structural problems encountered in the application of Turkish customs law is the multi-layered and constantly changing nature of the legislation. While Customs Law No. 4458 provides the basic framework, the principles of application are largely shaped by numerous secondary regulations derived from regulations, communiqués, circulars, tariff schedules, and international obligations. This situation necessitates the application of customs law not only through the text of the law but also within a broad network of secondary legislation. Aka and Ürünal emphasize that this structure requires high attention and constant monitoring by practitioners; software-based monitoring and information systems are therefore becoming increasingly important (Aka & Ürünal, 2017, pp. 163–165).

The density of legislation raises two fundamental issues in terms of legal certainty. First, it becomes difficult for obligated parties to determine which procedure is subject to which current regulation. Second, inconsistencies may sometimes arise between the administration's interpretation and application practices and the normative texts. This situation directly affects processes such as cost calculation, contract planning, and logistics organization in foreign trade transactions and can create uncertainty for businesses. Saatcioğlu and Çelikok's assessment of Turkey-EU customs relations also shows that the harmonization process is not limited to the transfer of norms; it also brings with it the need for institutional simplification and predictable implementation (Saatcioğlu & Çelikok, 2023, pp. 190–194). In this context, it is stated that there is not always a linear relationship between the numerical increase in

legislation and the strengthening of legal security; on the contrary, excessive regulation intensity can increase complexity in practice.

Similarly, the modern customs management approach requires not only the use of new technologies but also that rules be clear, accessible, and predictable. The World Trade Organization Trade Facilitation Agreement also clearly expresses this need through regulations such as transparency, publication, access to information, and appeal mechanisms (World Trade Organization, 2014, pp. 2–4). These regulations consider increasing transparency in customs procedures and making administrative practices predictable as one of the fundamental elements of trade facilitation policies. Therefore, a reverse relationship may sometimes arise between the density of legislation and the goal of trade facilitation: as the number of norms increases, procedural security does not increase; on the contrary, the complexity of implementation may also increase.

For this reason, the main implementation problems within the framework of Law No. 4458 should be sought not only in individual areas of disagreement but also in the regulatory architecture as a whole. A significant portion of the problems arising in the areas of tariffs, valuation, origin, appeals, and digital systems can be considered as a reflection of the multi-sourced and rapidly changing normative structure on implementation. This situation highlights the need for institutional simplification to increase predictability in customs law, strengthen the integrity of legislation, and address regulations in a more systematic manner.

Conclusion

International trade has evolved beyond being merely an economic activity involving the exchange of goods and services between countries; it has become a multi-layered and complex structure alongside transformations in production structures,

economic integration processes, and the development of global value chains. Today, trade flows are shaped within a broad economic and institutional context that cannot be explained solely by cost differences or the distribution of production factors between countries. Therefore, understanding foreign trade requires the joint evaluation of both the analytical frameworks offered by international trade theories and the legal and institutional regulations that correspond to these theoretical approaches in practice.

The theoretical framework of this chapter reveals that international trade thinking has followed a broad line of development, from mercantilist approaches to classical and neoclassical models, and then to new trade theories and contemporary approaches based on firm heterogeneity. This theoretical development shows that trade cannot be explained solely by differences in production costs or factor endowments; elements such as economies of scale, technological innovations, firm efficiency, market structures, and institutional arrangements are also decisive in modern trade analysis . In this context, the theory of economic integration provides an important analytical framework for understanding the institutional and structural transformation that international trade has undergone today.

In the case of Turkey, the practical application of this theoretical framework is largely reflected in the customs system and foreign trade legislation. The Customs Law No. 4458 establishes the fundamental legal framework for the conduct of Turkey's foreign trade operations, the collection of customs duties, and the implementation of trade policy measures. An examination of the structure of the law reveals that tariff classification, customs valuation, and taxation mechanisms constitute the core areas of application of customs law. These areas constitute the most critical intersection points of customs law, both because they have direct financial consequences and because they generate intense disputes

in practice. Therefore, customs law is not merely a technical administrative regulation area; it is a strategic regulatory area where different public policies such as foreign trade policy, financial management, and border control intersect.

The study also reveals that customs administration in Turkey has undergone a significant transformation process in recent years. The Single Window System, BILGE infrastructure, Authorized Economic Operator Status, and risk-based control mechanisms demonstrate that customs administration has evolved from a classic border control model to a data-driven and selective control approach. This transformation is consistent with the modern customs administration approach, which aims to strike a balance between trade facilitation policies, which are becoming increasingly important in the global trading system, and ensuring supply chain security. Thus, the customs administration is moving away from being merely a border control agency; it is becoming a governance actor that accelerates trade flows, manages risks, and regulates economic activities .

However, disputes regarding tariff classification, customs value, origin certificates, and administrative application processes continue to be significant issues in the application of customs law. In particular, the multi-layered structure of the legislation and frequently changing regulations can create various difficulties in terms of predictability and legal certainty in practice. This situation can create uncertainty in many areas, from cost calculation to contract planning in foreign trade transactions. Therefore, the effectiveness of foreign trade practices in Turkey should be evaluated not only in terms of trade volume or economic indicators, but also in terms of the clarity of customs legislation, the transparency of administrative processes, the level of institutional coordination, and the effectiveness of the digital infrastructure.

As a result, the customs system is not merely a technical area where foreign trade is controlled at the border; it is a strategic public administration area that performs the functions of regulating, taxing, and facilitating trade. The digital and risk-based applications developed in Turkey under Customs Law No. 4458 demonstrate that customs law is increasingly being reshaped around data management, institutional coordination, and trade facilitation. However, the sustainable continuation of this transformation depends on simplifying legislation, ensuring consistency in implementation, strengthening institutional capacity, and increasing legal predictability. In this regard, customs law must be approached not only as a set of technical regulations but also as a public policy area that evolves in interaction with the dynamics of the global trade system.

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BÖLÜM 3

SIYASAL YÖNETİŞİM ÜZERİNE

İBRAHİM YILMAZ¹

Giriş

Yönetişim kavramı, 90'lı yıllardan bu yana sosyal bilimler içerisinde yer alan siyaset bilimi, uluslararası ilişkiler, kamu idaresi, kamu yönetimi ve ekonomi gibi çeşitli disiplinlerin kesişim noktalarından biri olmuştur (Kooiman, 1999, s. 68). Kavrama eklenen siyasal, yeni siyasal, sosyal-siyasal, yerel ve küresel gibi kelimeler sosyal bilimler alanının çeşitli disiplinlerinde sıkça kullanılan yeni kavramların ortaya çıkmasına olanak sağlamıştır. Hem yönetişim kavramının tek başına hem de bu kavrama eklenen kelimelerle oluşan yeni kavramların anlamlarına baktığımızda, ilk bakışta literatürde herkes tarafından üzerine uzlaşılan anlamların oluşmadığı dikkat çekmektedir. 90'lı yılların sonlarına doğru, bir diğer ifade ile, yönetişim kavramının sıkça kullanılmaya başladığı ilk yıllarda, Kooiman'ın (1999, s. 70) da belirttiği gibi, yönetişim kavramının farklı kullanımları ve anlamları kavramın anlaşılmasında sorun teşkil etmektedir. Yönetişim kavramının sıklıkla kullanılmaya başlandığı ilk yıllarda, Rhodes (1996, s. 653) bu kavramın birbirinden farklı altı anlamı olduğunu ileri sürmüştür.

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Rhodes'a (1996, s. 653) göre bu kavram, minimal devlet, kurumsal yönetim, yeni kamu yönetimi, iyi yönetim, sosyal-cybernetic sistem ve kendi kendine örgütlenen ağlar olarak tanımlanmaktadır. Buna ek olarak belirtmek gerekir ki, Kooiman (1999, s. 68), Rhodes'ten iki yıl sonra kaleme aldığı çalışmasında, yönetim kavramına yüklenen farklı manaların onun üzerinde olduğunu ileri sürmüştür.

Siyasal yönetim kavramı da yönetim kavramı gibi, siyaset bilimi, kamu yönetimi, politik ekonomi, işletme alanlarında sıkça ve oldukça ender de olsa uluslararası ilişkiler (Boda, 2024, s. 59) alanında da kullanılan kavramlardan biridir. Siyasal yönetim kavramı gene yönetim kavramında olduğu gibi farklı anlamlarda kullanılmakta ve yazarlar tarafından bu kavrama ayrı anlamlar atfedildiği görülmektedir. Hatta öyle ki, akademik çalışmaların başlık ve anahtar kelime kısımlarında sıkça yer verilen bu kavram bu çalışmaların bir kısmında hiç tanımlanma yoluna da gidilmemektedir. Böylelikle kimi çalışmalarda bu kavramdan ne anlaşılması gerektiği biraz da okuyucuya bırakılmakta ve bazen de kafa karıştırıcı olabilmektedir.

Bu çalışmada siyasal yönetim kavramının manası irdelenirken ulusal literatürde akademik metinlerde yer alan siyasal yönetim ve politik yönetim kavramlarının tanımına odaklanılmıştır. Bununla birlikte yabancı literatür ele alınırken ise political governance kavramının karşılığına bakılmıştır. Hasılı çalışmada siyasal yönetim ve politik yönetim eş anlamlı kavramlar olarak düşünülmüştür.

Literatüre baktığımızda siyasal/politik yönetim kavramı üzerine herkes tarafından uzlaşılmış bir anlam bütünlüğü olmadığı bu kavrama farklı anlamlar verildiği görülmektedir. Bu çalışmada siyasal yönetim kavramına verilen anlamları konu edinmektedir. Çalışmada ilk olarak politik ekonomi alanında yapılan çalışmalarda bu kavrama atfedilen mana(lar) özellikle ampirik çalışmalara

odaklanarak ele alınmaktadır. İkinci olarak ise Çin’de işletme alanında yapılan çalışmalarda bu kavramın içerdiği mana irdelenmektedir. Son olarak ise siyaset bilimi ve kamu yönetimi alanının önemli isimlerinden biri olan Peter Charles Aucoin’in ortaya attığı yeni siyasal yönetim kavramının anlamı ele alınmaktadır.

Politik Ekonomi Perspektifinden Siyasal Yönetişim

Siyasal yönetim kavramının kullanıldığı alanlardan biri hiç şüphe yok ki politik ekonomi alanıdır. Politik ekonomi alanında özellikle istatistiksel verilere dayalı yapılan ampirik çalışmalarda bu kavrama yer verildiği görülmektedir. Bu tür çalışmalarda siyasal yönetim kavramına genellikle bağımsız değişken olarak yer verildiği söylenebilir. Bununla birlikte, siyasal yönetim değişkeni kavramını karşılamak için kullanılan indeksler, çalışmalar arasında farklılık göstermekte dolayısıyla bu kavrama farklı anlamlar atfedilmektedir.

Örneğin, yakın zamanda Lu et al., (2021, s. 10) tarafından kaleme alınan bir çalışmada yazarlar, politik yönetimi, sayısal olarak 0 ile 10 arasında değer alabilen üç farklı değişken olarak ele almışlardır. Bu değişkenler, siyasal istikrar, bürokrasi ve son olarak, kişisel güven ve özel mülkiyetin güvenliğidir. Siyasal yönetim değişkenlerine ilişkin sayısal verilere Uluslararası Yönetim Gelişim Enstitüsü tarafından hazırlanan Dünya Rekabet Yıllığı ndan ulaşılmıştır (Lu et al., 2021: 8).

Gelişmekte olan ülkelerde, bu ülkelerin, politik yönetim, sivil özgürlük ve beşeri sermaye durumunun, doğrudan yabancı yatırımları ne derece etkilediğini inceleyen, Filippaios et al., (2019: s. 1110) politik yönetimi, ilgili ülkenin rejim durumunu göz önünde bulundurarak tanımlar. Daha açık bir şekilde ifade etmek gerekirse, bu çalışmada yer alan politik yönetim değişkeni Center for Systemic Peace tarafından yürütülen Polity IV Project kapsamında

sunulan veriler baz alınarak tanımlanmıştır. Buna göre çalışmada politik yönetim değişkeni, tam otoriterliği ifade eden -10 ile tam demokrasiyi ifade eden +10 arasında bir değer almaktadır (Filippaios et al., 2019, s. 1012).

Dünya Bankası Kalkınma Programı Raporunda (UNDP, 1997, s. 3) yönetişimin üç ayağı olduğu ve politik yönetişimin de bunlardan biri olduğu belirtilir. Raporda politik yönetişim, kamu politikalarını oluşturmak için karar verme süreci şeklinde tanımlanır. Yönetişimin bir boyutu olan politik yönetişimin tanımında farklılıkların varlığı da göze çarpmaktadır. Badem (2023, s. 696) politik yönetişimde odağın devletin politika yapım sürecinde yetki ve sorumluluğunu gönüllü kuruluşlar ve özel sektör arasında paylaşması olduğunu ileri sürmektedir. Barış (2020, s. 431) ise bu kavramın karar vermede politik biçimlendirmeyi ifade ettiğini belirtmektedir. Oshienebo (2003, s. 160) bu kavramın bir toplumun kendi işlerini yönetmek adına gerekli düzenlemeler konusunda fikir birliğine vardığı ve akabinde ise bunları uygulamaya koyduğu süreç anlamına geldiğini ileri sürmektedir. Politik yönetişim bu tanımlara benzer şekilde birçok yazar (Sanni & Audu, 2025, s. 352; Wiyono & Susilowati, 2018, s. 218; Nwankwo & Udeobasi, 2017, s. 69; Lupala, 2015, s. 149) tarafından meşru ve yetkili devletin karar alma süreci ve politika uygulama şekli olarak da tanımlanmaktadır.

Yönetişimin tek bir yapı olduğunu fakat analiz için politik, ekonomik ve sosyal olmak üzere üç boyuta ayrıldığını belirten Cheema ve Maguire (2001, ss. 201-202), politik yönetişimi, 1999 yılında gerçekleşen Birleşmiş Milletler Kalkınma Programı'nın beyin fırtınası atölye çalışması raporuna dayanarak tanımlar. Yazarlara göre politik yönetişimi, bir toplumun düzen, adalet, çevresel koruma ve refah amacıyla sosyal yapılar, düzenlemeler, yasalar ve insan hakları üzerinde uzlaştığı ve bunları uygulamaya koyduğu bir süreç yelpazesi olarak tanımlamaktadır (Cheema & Maguire (2001, s. 202). Diğer taraftan Dünya Bankası yönetişim

projesi raporuna dayanarak, Lee (2019, s. 723) siyasal yönetiřimi kamu otoritesinin kullanıldıđı ve politikaların hayata geirildiđi politik bir sre olarak tanımlamaktadır.

Dnya Bankasının, World Governance Indicators'ta yer alan politik istikrar (political stability) ve ifade hrriyeti ve hesap verebilirlik (voice and accountability) verileri de ampirik alıřmalarda siyasal yönetiřimi lmek iin kullanılan aralar ierisinde yer almaktadır (Akpa et al., 2025, s. 669; Kamguia & Mekongo, 2025, s. 90; Djeunankan et al., 2024 s. 311; Asongu & Nnanna, 2019; Asongu & Nwachukwu, 2017; Asongu, 2016, s. 104). Asongu ve Nnanna, (2019), Asongu ve Nwachukwu (2017) ve Asongu (2016, s. 104) Gerekleřtirilen ampirik alıřmalarda, ynetiřim kavramını, ekonomik ynetiřim, siyasal ynetiřim ve kurumsal ynetiřim olmak zere e ayırıp, politik ynetiřim, siyasi liderlerin seimi ve deđiřimlerini len deđiřken olarak tanımlanmakta ve politik istikrar ve ifade hrriyeti ile hesap verebilirlik, siyasal ynetiřimi lmek iin kullanılmaktadırlar. Shittu et al., (2020) dođrudan yabancı yatırımları ile kreselleřmenin Batı Afrika'daki ekonomik byme zerinde siyasal ynetiřimin roln inceleyen alıřmasında, World Governance Indicators'ta yer alan ifade hrriyeti ve hesap verebilirlik ile politik istikrar ve řiddet ve terrizmin yokluđu verilerini siyasal ynetiřimi lmek iin kullanmıřtır.

in'de siyasal ynetiřim: İřletmecilik perspektifinden

Siyasal ynetiřim (political governance) kavramı tek parti ynetiminin bulunduđu in'de, buradaki devlet řirketlerinin kurumsal ynetim/ynetiřim yapısını aıklamak iin bařvurulan kavramlardan biri olarak karřımıza ıkmaktadır. in'deki devlet řirketlerinin siyasal ynetiřimi akademisyenler tarafından inceleme konusu edinilmiřtir. in'deki devlet řirketlerin siyasal ynetiřimini inceleyen Jin vd., (2022, s. 2) literatrdeki alıřmaların bu řirketlerin

kurumsal yönetişimlerine odaklandığını ve siyasal yönetişimlerini göz ardı ettiğini ileri sürmektedir. Bu ülkede bulunan devlet şirketlerinin yönetim yapısını inceleyen Wang (2014, s. 648), bu şirketlerin ‘yasal yönetişim’ (legal governance) ve ‘siyasal yönetişim’ olmak üzere ‘ikili yönetişim yapısına’ sahip olduğunu belirtmiştir. Yazara göre bu iki yönetişim birbirinden ayrılmaktadır. Wang’a (2014, s. 648) göre yasal yönetişim, Çin’deki devlet şirketlerinin, başta Şirketler Yasayı olmak üzere diğer pozitif hukuk kurallarına uygun şekilde hareket etmesini ifade etmektedir. Diğer taraftan siyasal yönetişimi ise Wang (2014, s. 648) Çin Komünist Partisi’nin devlet şirketlerinin çalışanlarının kimler olacağını belirlemesi ve bu şirketlerin karar alma süreçlerini kontrol altında tutması olarak tanımlamaktadır. Bir diğer ifade ile, yazar siyasal yönetişimi, tek-parti yönetiminin bulunduğu Çinde, Parti’nin devlet şirketlerini Parti politikaları doğrultusunda hareket edecek şekilde kontrol altına alması şeklinde tanımlamaktadır.

Wang (2014, s. 652), Çin’deki devlet şirketlerinin Çin Komünist Partisi tarafından çeşitli yollarla kontrol altına alındığını belirtir. Genel olarak söylenecek olursa, devlet şirketlerinin üst düzey yöneticilerin çoğunun ya da tamamının Parti üyesi olduğu Çin’de, bu yöneticilerin hukuksal açıdan da Parti’nin siyasal çizgisine uyma zorunluluğu bulunduğu dikkate alındığında, bu şirketlerde yöneticilik pozisyonunda bulunan kişilerin, Parti’nin siyasal çizgisi ve yaklaşımı çerçevesinde hareket etmesi gerektiği belirtilmektedir (Shi et al., 2020, s. 160; Wang, 2014, s. 654).

Wang (2014, s. 652), Çin’deki devlet şirketlerinin Çin Komünist Partisi tarafından dört yöntemle kontrol edildiğini ileri sürer, bu yöntemler: (1) Çin Komünist Partisi üyelerinin, Parti’nin siyasal çizgisine uymak zorunda olmaları, (2) Çin Komünist Partisi’nin üst düzey yöneticilerin seçilmesinde ve terfi almasında karar verici noktada olması, (3) Devlet şirketleri içerisinde bulunan Parti hücrelerinin toplantılar düzenleyerek, şirket için önemli

kararlar alınması ve şirketin faaliyetlerinin Parti çizgisiyle uyumlu olduğunu temin etmesi ve son olarak (4) devlet şirketi yöneticilerinin hata yapmakla itham edildiği durumda gerekli araştırmanın Çin Komünist Partisi tarafından yapıp ilgili kişinin Parti'nin disiplin kurallarına göre yaptırım ile karşı karşıya kalması. Genel olarak söylenecek olursa, Wang (2014, s. 654) devlet şirketlerinin üst düzey yöneticilerin çoğunun ya da tamamının Parti üyesi olduğu Çin'de, bu yöneticilerin hukuksal açıdan da Parti'nin siyasi çizgisine uyma zorunluluğu bulunduğu düşünüldüğünde, bu şirketlerde yöneticilik pozisyonunda bulunan kişilerin, Parti'nin siyasi çizgisi ve yaklaşımı çerçevesinde hareket ettiğini belirtmektedir.

Jin et al., (2022, s. 2) siyasi yönetişimin amacının, Parti'nin ve Devlet'in devlet şirketleri üzerinde kontrolü elinde tutmak olduğu belirtir. Yazarlara göre, böylelikle, Parti tarafından, devlet şirketlerinin sosyal fonksiyonları yerine getirmeleri sağlanmaya çalışılmaktadır (2022, s. 2). Bununla beraberinde, Shi et al., (2020, s. 159), Çin Komünist Partisi'nin devlet şirketleri üzerindeki kontrolünü sağlamlaştırmasındaki amacının, partinin siyasi amaçlarına ulaşmak olduğunu ve böylelikle devlet şirketlerinin iktisadi amaçlarının partinin siyasi amaçlarından sonra geldiğini ileri sürmektedir. Benzer şekilde, Wang (2014, s. 662) Çin'de bulunan devlet şirketlerinin birden fazla rolü ve amacının olduğunu ve bu şirketlerin, karşı karşıya kaldıkları iktisadi maliyetleri dikkate almaksızın, Çin Komünist Partisi'nin politikalarına ve Parti'nin buyruklarına uyma zorunluluğu olduğunu belirtir. Wang'a (2014, s. 662) göre bu zorunluğun temel gerekçesi, Parti'nin hedeflediği, başta siyasi olmak üzere, makro iktisadi ve sosyal politikalarını başarıyla gerçekleştirmektedir.

Shi et al., (2020, s. 172) belirttiği gibi, Çin Komünist Partisi'nin Çin'deki devlet şirketlerinin yöneticilerinin belirlenmesi ve karar alma mekanizmasında oynadığı kritik rolü açıklamak için başvurulan siyasi yönetim yaklaşımı Çin'e özgü bir durumdur.

Son olarak, bu kısımda ele alınan siyasal yönetim kavramı, daha açık bir şekilde belirtmek gerekirse, devlet şirketlerinin doğrudan bir partinin siyasal kadroları tarafından yönetilmesi ve yalnızca bu partinin siyasal amaçlarını gözeterek hareket etmesi, siyasal iktidarın meşruiyetinin halkın egemenliğine dayanmadığı ve ancak tek parti sisteminin var olduğu anti-demokratik ülkelerde görülebileceği ileri sürülebilir.

Yeni Siyasal Yönetişim (New Political Governance)

Yeni siyasal yönetim (New Political Governance) kavramı siyaset bilimi ve kamu yönetimi alanındaki çalışmalarıyla tanınan Kanadalı ünlü akademisyen Peter Aucoin tarafından ideal tip olarak tanımlanmış bir kavramdır (Chouinard & Milley, 2015, s. 6; Milley & Jiwanı, 2014, s. 803). Aucoin'e (2012, s. 177) göre, Westminster sistemine sahip demokratik dört demokratik ülkede (Avustralya, İngiltere, Kanada ve Yeni Zelanda), son yıllarda yaşanan değişimler, özellikle kitle iletişim araçlarında meydana gelen gelişmeler, şeffaflığın ve denetimin artması, siyasal alanda rekabet, seçimlerde siyasal kutuplaşma durumları, siyasetçilerin, özellikle üst düzey kamu yöneticileri üzerinde artan düzeyde politik baskı kurmasına yol açmıştır. Bu durum, Westminster tipi demokratik ülkelerin kamu yönetiminin en temel ilkelerinden biri olan, kamu görevlilerinin tarafsızlığı ilkesini sorgulanır hale getirmiştir (Aucoin, 2012, s. 178). Aucoin (2012, s. 179), meydana gelen değişimler sonucu ortaya çıkan yönetim yapısını, yeni siyasal yönetim adını verdiği kavramla açıklamaktadır. Aucoin (2012, s. 179) yeni siyasal yönetim adını verdiği yaklaşımın dört temel özelliği olduğunu belirtir. Bu özellikler; (i) yönetim ve siyasal mücadelenin birleşmesi, (ii) siyasal danışman sayısında meydana gelen artış, (iii) üst düzey kamu görevlilerinin atamalarının siyasallaşması/kişiselleşmesi, (iv) kamu görevlilerinin iktidardaki parti yanlısı olması.

Aucoin (2012) tarafından var olduğu ileri sürülen yeni siyasal yönetim teorisinin/yaklaşımının temel özellikleri kısaca şu şekilde açıklanabilir. Yönetişim ve siyasal mücadelenin birleşmesi ile, yürütme gücünün başbakanın elinde toplanması çabası kastedilmektedir (Aucoin, 2012, s. 184). Siyasal danışman sayısında meydana gelen artış ile, bakanların özellikle başbakanın siyasal danışman sayısında meydana gelen artış ve asıl önemli olan ise başbakanın en fazla güvendiği siyasal danışmanlarının, bakanlar (senior minister) ve üst düzey kamu görevlileri kadar ve hatta onlardan daha fazla etkili olması ifade edilmektedir (Aucoin, 2012, s. 186). Bir diğer ifade ile, bu kavramla, bakanların siyasi danışmanlarının kamu yönetiminde, kamu politikasının belirlenmesinde üçüncü bir kuvvet olmaları ifade edilmektedir (Aucoin, 2012, s. 178). Üst düzey kamu görevlilerinin atamalarının siyasallaşması/kişiselleşmesi ile, bakanların bu göreve atanacakların belirlenmesine müdahil olması kastedilmektedir (Diamond, 2018, s. 58). Son olarak, kamu görevlilerinin iktidardaki parti yanlısı olması ile, hükümetin, üst düzey kamu görevlilerinden, hükümet politikalarını kamu oyu önünde savunmalarını beklemesi kastedilmektedir (Aucoin, 2012, s. 189).

Aucoin'in (2012) ileri sürdüğü yeni siyasal yönetim yaklaşımı destek görmekle birlikte (Diamond, 2019; Diamond, 2018; Bellò & Spano, 2015), bu yaklaşımın gerçeği yansıtmadığı, henüz böyle ideal bir tipin oluşmadığını ileri süren çalışmalar da bulunmaktadır (Grube & Howard, 2016; Boston, 2012, Nethercote, 2012). Boston (2012), son yıllarda yönetim konusunda önemli değişiklikler meydana geldiği noktasında soru işareti bulunmamakla birlikte, bu değişikliklerin Aucoin tarafından ileri sürüldüğü şekliyle yeni siyasal yönetime yol açtığının ileri sürülemeyeceğini belirtir. Boston (2012) Aucoin'in ileri sürdüğü yeni siyasal yönetim yaklaşımının temel özelliklerinin henüz yeteri kadar belirgin olmadığını, bununla birlikte bu özelliklerin bir kısmının zaten yeni

olmadığını ileri sürer. Boston'a (2012, s. 202) göre yeni siyasal yönetimden bahsedebilmek için bu kavramın daha detaylı şekilde açıklığa kavuşturulmaya, detaylandırılmaya ve gerekçelendirilmeye ihtiyaç vardır. Diğer taraftan Diamond (2019) 2010-2015 yılları arasında Birleşik Krallık'ta Muhafazakâr Parti ve Liberal Demokrat Parti tarafından kurulan koalisyon hükümetinin, yürütmenin yapısı ve işleyişi ile ilgili getirdiği değişiklikleri Aucoin'in ileri sürdüğü yeni siyasal yönetim yaklaşımı üzerinden incelemiş ve David Cameron başbakanlığında kurulan koalisyon hükümeti döneminde meydana gelen değişikliklerle, bürokrasinin siyasallaştırılmaya çalışıldığının izlerinin bulunabileceğini fakat, Westminster sisteminin kurumsal direncinin bunu kırdığını ileri sürmektedir.

Yeni siyasal yönetimin temel özelliklerinden ilki olan yönetim ve siyasal mücadelenin birleşmesi ile ilgili olarak, Aucoin, (2012, s. 184), Avustralya, İngiltere ve Kanada'da yürütme gücünün başbakanda toplanmasının aşikâr olduğunu, bu ülkeler açısından başbakanın "hükümet" olarak kabul gördüğünü ve kabinenin ikinci sırada geldiğini belirtir. Aucoin'in görüşünü destekleyen Diamond (2018, s. 23), İngiltere'de Margaret Thatcher döneminden beri tüm başbakanların, gücün başbakanın merkezinde toplanmasına yönelik tutum içerisinde olduklarını ileri sürer. Buna karşılık olarak, Boston (2012, s. 202), Westminster-tipi demokrasilerde bu durumun yeni olmadığını, güçlü başbakan anlayışının bu ülkelerde son yüzyıllık süre için olağan bir durum olduğunu belirtir.

Yeni siyasal yönetimin ikinci ayırt edici özelliği olan siyasal danışman sayısında meydana gelen artış konusunda yazarlar arasında tam bir uzlaşma söz konusu değildir. Boston (2012) Aucoin'in incelediği ülkeler bakımından siyasal danışman atama konusunun yeni bir durum olmadığını, bu ülkelerde bakanlıklara son kırk yıllık süreç içerisinde 'siyasi danışman' ya da 'özel danışman' olarak görev alanların bulunduğunu, hasılı bu tür görevlilerin bulunmasının olağan olduğunu belirtir. Aucoin (2012, s. 179)'in de belirttiği üzere,

siyasal danışman olarak görev alanlarla ilgili asıl önemli husus, bu görevlilerin sayılarından ziyade, politika yapım süreçlerinde üçüncü bir güç olarak ortaya çıkmalarında yatar. Boston (2012, s. 202) son yıllarda bakanlıklara gerçekleşen ‘siyasi danışman’ atama sayılarının artmasına ve bu kişilerin yetkilerinde artma olmasına rağmen, meydana gelen değişikliğin politika yapım süreçlerini köklü bir şekilde değiştirmedğini belirtir. Buna karşılık Diamond (2018, s. 33) siyasi danışman atamalarının İngiliz kamu yönetimi kültürünü değiştirdiğini ileri sürer. Diamond (2018, s. 31) siyasal danışmanların giderek artan etkisinin hem medya da hem de İngiliz yönetim literatüründe detaylıca tartışıldığını belirtir. Diamond (2018, s. 33) siyasal danışman sayısının zaman içerisinde artmakla birlikte, politika yapım süreçlerinde de etkilerinin giderek arttığını ileri sürer. Diamond (2018, s. 33) siyasi danışmanların politik yapım süreçlerinde etkilerinin artmasıyla birlikte, bürokratların politika yapım süreçlerinde bakanlara danışmanlık yapma tekelinin kırıldığını ve sonuç olarak politika yapım süreçlerinde, bürokratların bakanın talimatlarını yerine getiren, operasyonel rollerle sınırlandırıldığını belirtir.

Siyasal yönetişimin üçüncü ayırt edici özelliği olan üst düzey kamu görevlilerinin atanmasının siyasallaşmasına ilişkin olarak Boston (2012), Aucoin ile aynı görüşü paylaşmamaktadır. Boston (2012, ss. 203-204) yeni siyasal yönetişimin üçüncü ayırt edici özelliği olan -üst düzey kamu yöneticilerinin atanmasının siyasallaşması- durumunun Aucoin’in ele aldığı ülkelerde son kırk yıldır görülmesine rağmen, bu tür dışarıdan atamaların oldukça ender olduğunu ve halihazırda memurların tarafsızlık ilkesinin varlığını koruduğunu belirtmektedir.

Boston (2012, s. 204), yeni siyasal yönetişimin dördüncü ayırt edici özelliği olan -kamu yöneticilerinin iktidardaki hükümet yanlısı olmaları- durumunun Aucoin’in incelediği ülkelerde norm

olarak yerleşmiş olması bir yana bu yaklaşımı destekleyecek bulguların dahi bulunmadığını belirtir.

Diamond (2019) 2010-2015 yılları arasında Birleşik Krallık'ta Muhafazakâr Parti ve Liberal Demokrat Parti tarafından kurulan koalisyon hükümetinin, yürütmenin yapısı ve işleyişi ile ilgili getirdiği değişiklikleri Aucoin'in ileri sürdüğü yeni siyasal yönetim yaklaşımı üzerinden incelemiştir. Yazar, David Cameron başbakanlığında kurulan koalisyon hükümeti döneminde meydana gelen değişikliklerle, bürokrasinin siyasallaştırılmaya çalışıldığının izlerinin bulunabileceğini fakat, Westminster sisteminin kurumsal direncinin bunu kırdığını ileri sürer.

Yeni siyasal yönetim kavramı ilgi uyandırmış olmakla birlikte, literatürde bu yaklaşımı destekleyecek ampirik çalışma sayısı oldukça limitli olduğu da ifade edilebilir (Bellò & Spano, 2015, s. 362). Bellò & Spano (2015, s. 354) gelişmiş ülkelerde, yönetim-siyaset dikotomisinin hukuki olarak varlığını korumakla birlikte, günümüz kamu sektörünün var olan gerçeği açıklama noktasında yetersiz olduğunu, siyasi ve idari personel arasındaki ayırımın gerçek olmaktan ziyade teorik olduğunu ileri sürmektedir. Bellò & Spano, (2015, s. 355) İtalya'da politikacıların bölge yönetimlerinin idari aktiviteleri nasıl etkilediğini ve bu etkinin bölge yönetimlerindeki kamu sektöründe yönetici olarak çalışanların sorumluluk ve otonomi düzeyini nasıl etkilediğini 568 kamu yöneticisinin katıldığı anket çalışması üzerinden incelemiştir. Yazarlar, bölge yönetimlerinde yöneticilik yapanların karar verme davranışlarında ve operasyonel işlemlerinde siyasetçilerin etkisi altında bulduklarını ortaya koymuştur (Bellò & Spano, 2015, s. 360).

Sonuç

Siyasal yönetim kavramı, tıpkı yönetim kavramında olduğu gibi son otuz yıllık süreç içerisinde başta siyaset bilimi, kamu

yönetimi, politik ekonomi alanları olmak üzere çeşitli disiplinlerde sıkça kullanılan kavramlardan biridir. Siyasal yönetim kavramı tıpkı yönetim kavramında olduğu gibi akademik literatürde herkes tarafından üzerinde uzlaşmış bir tanımın yer almadığı kavramlardan biridir.

Siyasal yönetim kavramı hem disiplinler arasında farklı tanımlamalara sahip bir kavramdır hem de aynı disiplin içerisinde nüans farklılıkları da olsa farklı şekillerde tanımlanmaktadır. Siyasal yönetim kavramı, politik ekonomi, Çin’de işletme alanı ve kamu yönetiminde yeni siyasal yönetim kavramı ile birlikte üç farklı disiplinde temelde üç farklı anlama sahiptir. Üç farklı disiplinde de kavramın tanımına baktığımızda hiç şüphe yok ki her üç disiplinde de kavramın tanımında siyaset önem arz etmekte ve belirleyici olmaktadır. Politik ekonomi alanında genellikle ampirik çalışmalarda bağımsız değişken olarak kullanılan kavram siyaset biliminin temel kavramlarından olan “politik istikrar” ve “ifade hürriyeti” indeksleri ile ölçülmektedir. Diğer tarafından Çin’de daha ziyade işletme literatüründe kullanılan kavram, tek-parti yönetiminin bulunduğu Çin’de, Çin Komünist Partisi’nin devlet şirketlerini Parti politikaları doğrultusunda hareket edecek şekilde kontrol altına alması şeklinde tanımlanmaktadır. Dolayısıyla siyaset bu tanımlama da işletme alanına özgü olmaktan ziyade siyaset biliminin konusu kapsamında bulunduğu ileri sürülebilir. Son olarak ise yeni siyasal yönetim kavramı ile son yıllarda yaşanan gelişmeler neticesinde Westminster sistemine sahip demokratik dört ülkede siyasetçilerin, özellikle üst düzey kamu yöneticileri üzerinde artan düzeyde politik baskı kurması şeklinde tanımlanabilir. Dolayısıyla yeni siyasal yönetim kavramı da içeriği itibariyle siyaset biliminin temel konularındandır denebilir.

Sonuç olarak, siyasal yönetim farklı disiplinlerde farklı anlamları içerecek şekillerde tanımlanmakta fakat kavram içeriğinde

de barındırdığı gibi hep siyasal yönü olan bir içeriğe sahip olacak şekilde tanımlanmaktadır.

Kaynakça

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