İthalatta İlave Gümrük Vergisine İlişkin Karar 6626

T.C. - 31.12.2022 T. 32060 (3. Mükerrer) S.R.G İthalatta İlave Gümrük Vergisi Uygulanmasına İlişkin Kararda Değişiklik (Karar Sayısı: 6626)

31.12.2022 Tarihli 32060 Sayılı (3. Mükerrer) Resmi Gazete

CUMHURBAŞKANI KARARI

Karar Sayısı: 6626

Ekli “İthalatta ilave Gümrük Vergisi Uygulanmasına İlişkin Kararda Değişiklik Yapılmasına Dair Karar"ın yürürlüğe konulmasına; 1567 sayılı Kanunun 1 inci, 474 sayılı Kanunun 2 nci, 3283 sayılı Kanunun 2 nci, 4458 sayılı Kanunun 16 nci, 22 nci ve 55 inci ile 2976 sayılı Kanun hükümleri gereğince karar verilmiştir.

31 Aralık 2022

Recep Tayyip ERDOĞAN

CUMHURBAŞKANI

İTHALATTA İLAVE GÜMRÜK VERGİSİ UYGULANMASINA İLİŞKİN KARARDA DEĞİŞİKLİK YAPILMASINA DAİR KARAR

MADDE 1- 31/12/2020 tarihli ve 3351 sayılı Cumhurbaşkanı Kararı ile yürürlüğe konulan İthalatta İlave Gümrük Vergisi Uygulanmasına İlişkin Kararın 2 nci maddesine aşağıdaki fıkra eklenmiştir.

“(8) İlave gümrük vergisine tabi eşyanın Türk Gümrük Tarife Cetveli’nde yer alan tarife pozisyonunda ve/veya tanımında yapılacak değişiklikler bu Karar hükümlerinin uygulanmasına engel teşkil etmez.”

MADDE 2- Aynı Kararın 4 üncü maddesine aşağıdaki fıkralar eklenmiştir.

“(5) Tarife kontenjanı kapsamında “0” (sıfır) ya da indirimli gümrük vergisi ile ithal edilen eşyaya ilave gümrük vergisi uygulanmaz.

(6) 15/06/2012 tarihli ve 2012/3305 sayılı Bakanlar Kurulu Kararı ile yürürlüğe konulan Yatırımlarda Devlet Yardımları Hakkında Karar çerçevesinde yatırım teşvik belgesi kapsamında gerçekleştirilen ithalatta ilave gümrük vergisi uygulanmaz.”

MADDE 3- Aynı Karara ilişik Ek-1 sayılı tablodan, bu Kararın eki 1 sayılı listede GTİP numaraları belirtilen eşyaya ait satırlar çıkarılmış; aynı tabloya bu Kararın eki 2 sayılı listede GTİP numaraları belirtilen eşyaya ait satırlar ilave edilmiş; aynı tabloda yer alan ve bu Kararın eki 3 sayılı liste de GTİP numaraları belirtilen eşyaya ilişkin satırlar söz konusu listede gösterildiği şekilde değiştirilmiştir.

GEÇİCİ MADDE 1- 01/01/2023 tarihi itibarıyla yürürlükte bulunan İthalat Rejimi Kararı’nda yer alan II sayılı Sanayi Ürünleri (25-97. Fasıllar) Listesinde gösterilen sütun isimleri, 31/12/2020 tarihli ve 3351 sayılı Cumhurbaşkanı Kararı ile yürürlüğe konulan İthalatta İlave Gümrük Vergisi Uygulanmasına İlişkin Karara ilişik Ek-1 sayılı tabloda yer alan sütun isimleri için de geçerlidir. Ancak, “TPS-OIC” kapsamında gerçekleştiren ithalatta “8” sayılı sütunda gösterilen ilave gümrük vergisi uygulanır.

GEÇİCİ MADDE 2- Bu Karar kapsamında, 1/1/2023 tarihi itibarıyla ilave gümrük vergisi ihdas edilen ya da ilave gümrük vergisi artırılan eşyanın ithalatına ilişkin gümrük beyannamesinin bu Kararın yayımı tarihini takip eden en geç otuzuncu gün tescil edilmiş olması halinde bu Kararın yayımından önceki ilave gümrük vergisi oranları uygulanır.

MADDE 4- Bu Karar 1/1/2023 tarihinde yürürlüğe girer.

MADDE 5- Bu Karar hükümlerini Ticaret Bakanı yürütür.

Liste 1

2917.39.95.90.13		0	0	0	5,0	5,0	5,0	5,0	5,0
3926.20.00.00.11		0	0	0	25,0	25,0	25,0	25,0	25,0
5111.20.00.10.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.20.00.90.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.30.10.10.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.30.10.90.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.30.80.10.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.30.80.90.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.90.10.10.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.90.10.90.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.90.91.10.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.90.91.90.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.90.98.10.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.90.98.90.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.20.00.10.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.20.00.90.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.30.10.10.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.30.10.90.00		0	0	0	20,0	20,0	20,0	20,0	20,0

5112.30.80.10.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.30.80.90.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.90.10.10.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.90.10.90.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.90.91.10.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.90.91.90.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.90.98.10.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.90.98.90.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5601.22.90.00.00		0	0	0	8,0	8,0	8,0	8,0	8,0
8304.00.00.10.11		0	0	0	25,0	25,0	25,0	25,0	25,0
8304.00.00.10.19		0	0	0	25,0	25,0	25,0	25,0	25,0
8304.00.00.20.11		0	0	0	25,0	25,0	25,0	25,0	25,0
8304.00.00.20.19		0	0	0	25,0	25,0	25,0	25,0	25,0
8304.00.00.90.11		0	0	0	25,0	25,0	25,0	25,0	25,0
8304.00.00.90.19		0	0	0	25,0	25,0	25,0	25,0	25,0
8428.90.90.90.11		0	0	0	7,6	7,6	7,6	7,6	7,6
8428.90.90.90.12		0	0	0	7,6	7,6	7,6	7,6	7,6
8428.90.90.90.19		0	0	0	7,6	7,6	7,6	7,6	7,6

8433.90.00.10.11		0	0	0	5,0	5,0	5,0	5,0	5,0
8462.29.10.00.00		0	0	0	7,0	7,0	7,0	7,0	7,0
8462.42.00.00.12		0	0	0	7,0	7,0	7,0	7,0	7,0
8462.49.00.00.12		0	0	0	7,0	7,0	7,0	7,0	7,0
8504.40.82.90.11		0	0	0	6,7	6,7	6,7	6,7	6,7
8504.40.82.90.19		0	0	0	6,7	6,7	6,7	6,7	6,7
8504.40.90.90.11		0	0	0	5,0	5,0	5,0	5,0	5,0
8504.40.90.90.19		0	0	0	5,0	5,0	5,0	5,0	5,0
8703.80.10.00.00		0	0	0	10,0	10,0	10,0	10,0	10,0
8714.99.90.00.00	8	0	0	0	10,0	10,0	10,0	10,0	10,0
9018.39.00.00.00		0	0	0	5,0	5,0	5,0	5,0	5,0

Liste 2

G.T.İ.P	İLAVE GÜMRÜK VERGİSİ (İGV) ORANI (%)								
	DİPNOT (*)	1	2	3	4	GTS ÜLKELERİ			8
						5	6	7	
2905.45.00.00.00		0	0	0	15,0	15,0	15,0	15,0	15,0
2917.39.85.90.13		0	0	0	5,0	5,0	5,0	5,0	5,0
3006.40.00.00.12		0	0	0	8,0	8,0	8,0	8,0	8,0
3006.40.00.00.13		0	0	0	8,0	8,0	8,0	8,0	8,0
3006.40.00.00.18		0	0	0	8,0	8,0	8,0	8,0	8,0
3926.20.00.00.12		0	0	0	25,0	25,0	25,0	25,0	25,0
4419.19.00.00.11		0	0	0	15,0	15,0	15,0	15,0	15,0
4419.20.10.90.11		0	0	0	15,0	15,0	15,0	15,0	15,0
4419.20.90.90.11		0	0	0	15,0	15,0	15,0	15,0	15,0
4419.90.00.90.11		0	0	0	15,0	15,0	15,0	15,0	15,0
4421.91.00.00.11		0	0	0	15,0	15,0	15,0	15,0	15,0
4421.99.99.00.11		0	0	0	15,0	15,0	15,0	15,0	15,0
4811.41.90.10.00		0	0	0	20,0	20,0	20,0	20,0	20,0
4811.41.90.90.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.20.00.00.00		0	0	0	20,0	20,0	20,0	20,0	20,0

5111.30.10.00.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.30.80.00.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.90.10.00.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.90.91.00.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5111.90.98.00.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.20.00.00.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.30.10.00.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.30.80.00.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.90.10.00.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.90.91.00.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5112.90.98.00.00		0	0	0	20,0	20,0	20,0	20,0	20,0
5601.22.90.00.11		0	0	0	8,0	8,0	8,0	8,0	8,0
5601.22.90.00.19		0	0	0	8,0	8,0	8,0	8,0	8,0
6802.21.00.00.11		0	0	0	25,0	25,0	25,0	25,0	25,0
6802.21.00.00.12		0	0	0	25,0	25,0	25,0	25,0	25,0
6802.21.00.00.13		0	0	0	25,0	25,0	25,0	25,0	25,0
6802.21.00.00.19		0	0	0	25,0	25,0	25,0	25,0	25,0
6802.29.00.10.00		0	0	0	25,0	25,0	25,0	25,0	25,0

6802.29.00.90.00		0	0	0	25,0	25,0	25,0	25,0	25,0
6802.91.00.00.11		0	0	0	25,0	25,0	25,0	25,0	25,0
6802.91.00.00.19		0	0	0	25,0	25,0	25,0	25,0	25,0
6802.92.00.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
6802.99.10.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
6802.99.90.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
6806.90.00.00.12		0	0	0	15,0	15,0	15,0	15,0	15,0
6907.21.00.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
6907.22.00.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
6907.23.00.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
6907.30.00.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
6907.40.00.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
7010.90.51.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
7010.90.53.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
7010.90.55.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
7010.90.57.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
7220.20.21.00.12		0	0	0	8,0	8,0	8,0	8,0	8,0
7220.20.29.00.12		0	0	0	8,0	8,0	8,0	8,0	8,0

7220.20.41.00.12		0	0	0	8,0	8,0	8,0	8,0	8,0
7220.20.49.00.12		0	0	0	8,0	8,0	8,0	8,0	8,0
7220.20.81.00.12		0	0	0	8,0	8,0	8,0	8,0	8,0
7220.20.89.00.12		0	0	0	8,0	8,0	8,0	8,0	8,0
7314.20.90.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
7314.31.00.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
7314.39.00.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
7314.41.00.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
7314.42.00.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
7314.49.00.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
7319.40.00.00.11		0	0	0	25,0	25,0	25,0	25,0	25,0
8214.20.00.00.11		0	0	0	25,0	25,0	25,0	25,0	25,0
8214.20.00.00.19		0	0	0	25,0	25,0	25,0	25,0	25,0
8304.00.00.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
8428.90.90.90.00		0	0	0	7,6	7,6	7,6	7,6	7,6
8433.90.00.10.01		0	0	0	5,0	5,0	5,0	5,0	5,0
8433.90.00.10.09		0	0	0	5,0	5,0	5,0	5,0	5,0
8462.29.00.00.00		0	0	0	7,0	7,0	7,0	7,0	7,0

8504.40.83.90.11		0	0	0	6,7	6,7	6,7	6,7	6,7
8504.40.83.90.12		0	0	0	6,7	6,7	6,7	6,7	6,7
8504.40.83.90.19		0	0	0	6,7	6,7	6,7	6,7	6,7
8504.40.95.90.11		0	0	0	5,0	5,0	5,0	5,0	5,0
8504.40.95.90.12		0	0	0	5,0	5,0	5,0	5,0	5,0
8504.40.95.90.19		0	0	0	5,0	5,0	5,0	5,0	5,0
8703.80.10.00.11		0	0	0	10,0	10,0	10,0	10,0	10,0
8703.80.10.00.19		0	0	0	10,0	10,0	10,0	10,0	10,0
8708.10.90.90.11		0	0	0	10,0	10,0	10,0	10,0	10,0
8708.30.91.00.11		0	0	0	10,0	10,0	10,0	10,0	10,0
8708.30.99.00.11		0	0	0	10,0	10,0	10,0	10,0	10,0
8708.93.90.00.13		0	0	0	10,0	10,0	10,0	10,0	10,0
8708.99.97.99.21		0	0	0	10,0	10,0	10,0	10,0	10,0
8714.99.90.00.11		0	0	0	10,0	10,0	10,0	10,0	10,0
9018.39.00.00.23		0	0	0	5,0	5,0	5,0	5,0	5,0
9018.39.00.00.29		0	0	0	5,0	5,0	5,0	5,0	5,0
9018.90.50.00.13		0	0	0	10,0	10,0	10,0	10,0	10,0
9018.90.84.00.14		0	0	0	10,0	10,0	10,0	10,0	10,0

Liste 3

G.T.İ.P	İLAVE GÜMRÜK VERGİSİ (İGV) ORANI (%)								
	DİPNOT (*)	1	2	3	4	GTS ÜLKELERİ			8
						5	6	7	
6802.23.00.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
6802.93.10.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
6802.93.90.00.00		0	0	0	25,0	25,0	25,0	25,0	25,0
7113.11.00.00.11		0	0	0	27,5	27,5	27,5	27,5	27,5
7113.11.00.00.19		0	0	0	27,5	27,5	27,5	27,5	27,5
7113.19.00.00.11		0	0	0	27,5	27,5	27,5	27,5	27,5
7113.19.00.00.12		0	0	0	27,5	27,5	27,5	27,5	27,5
7113.19.00.00.19		0	0	0	27,5	27,5	27,5	27,5	27,5
7113.20.00.00.00		0	0	0	26,0	26,0	26,0	26,0	26,0
7114.11.00.00.00		0	0	0	28,0	28,0	28,0	28,0	28,0
7114.19.00.00.11		0	0	0	28,0	28,0	28,0	28,0	28,0
7114.19.00.00.19		0	0	0	28,0	28,0	28,0	28,0	28,0
7114.20.00.00.00		0	0	0	28,0	28,0	28,0	28,0	28,0
7115.10.00.00.00		0	0	0	30,0	30,0	30,0	30,0	30,0
7115.90.00.00.21		0	0	0	27,0	27,0	27,0	27,0	27,0
7115.90.00.00.22		0	0	0	27,0	27,0	27,0	27,0	27,0

7115.90.00.00.29		0	0	0	27,0	27,0	27,0	27,0	27,0
7116.10.00.00.11		0	0	0	30,0	30,0	30,0	30,0	30,0
7116.10.00.00.19		0	0	0	30,0	30,0	30,0	30,0	30,0
7116.10.00.00.21		0	0	0	30,0	30,0	30,0	30,0	30,0
7116.10.00.00.29		0	0	0	30,0	30,0	30,0	30,0	30,0
7116.20.11.00.00		0	0	0	30,0	30,0	30,0	30,0	30,0
7116.20.80.00.00		0	0	0	27,5	27,5	27,5	27,5	27,5
7117.11.00.00.00		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.19.00.10.00		0	0	0	18,0	18,0	18,0	18,0	18,0
7117.19.00.90.11		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.19.00.90.21		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.19.00.90.29		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.90.00.10.00		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.90.00.20.00		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.90.00.30.00		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.90.00.40.11		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.90.00.40.12		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.90.00.40.13		0	0	0	26,0	26,0	26,0	26,0	26,0

7117.90.00.40.14		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.90.00.40.15		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.90.00.40.16		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.90.00.40.19		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.90.00.50.00		0	0	0	26,0	26,0	26,0	26,0	26,0
7117.90.00.90.00		0	0	0	26,0	26,0	26,0	26,0	26,0

Resmi Gazetenin Orjinal Nüshası İçin Link'e Tıklayınız.

Mevzuatlara Dönmek İçin Tıklayınız.