

İthalatta İlave Gümrük Vergisi Uygulanmasına İlişkin Kararda Değişiklik Yapılmasına Dair Karar (Karar Sayısı: 3867)

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Ekli İthalatta İlave Gümrük Vergisi Uygulanmasına İlişkin Kararda Değişiklik Yapılmasına Dair Karar'm yürürlüğe konulmasına, 1567 sayılı Kanunun 1 inci, 474 sayılı Kanunun 2 nci, 3283 sayılı Kanunun 2 nci, 4458 sayılı Kanunun 16 ncı, 22 nci ve 55 inci maddeleri ile 2976 sayılı Kanun hükümleri gereğince karar verilmiştir.

21 Nisan 2021

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 eki Ek-1 sayılı tabloda bulunan bazı eşyaya ait satırlar ekli 1 sayılı listede gösterildiği şekilde değiştirilmiş, ekli 2 sayılı listede GTİP numaraları belirtilen eşyaya ait satırlar mezkûr tablo kapsamında çıkarılmış ve aynı tablonun sonuna aşağıdaki dipnotlar eklenmiştir.

“(7)- Bu pozisyondaki eşyayı kendi üretiminde girdi olarak kullanan firmalar tarafından yapılan ithalatta İGV %0 olarak uygulanır ve bu halde gümrük mevzuatının nihai kullanıma ilişkin hükümlerine tabi olur.

(8)- Tekerlek hariç bu pozisyondaki eşyayı kendi üretiminde girdi olarak kullanan firmalar tarafından yapılan ithalatta İGV %0 olarak uygulanır ve bu halde gümrük mevzuatının nihai kullanıma ilişkin hükümlerine tabi olur.”

MADDE 2- Bu Karar yayımı tarihinde yürürlüğe girer.

MADDE 3- Bu Karar hükümlerini Ticaret Bakanı yürütür.

1 SAYILI LİSTE

GTİP	Dipnot (*)	İLAVE GÜMRÜK VERGİSİ (İGV1 ORANI)							
		1	2	3	4	GTS ÜLKELERİ			8
						5	6	7	
3920.43.10.00.00	7	0	0	0	0	10,0	10,0	10,0	10,0
4818.90.90.90.00	7	0	0	0	0	25,0	25,0	25,0	25,0
5701,10.10.00.12		0	0	0	0	30,0	30,0	30,0	30,0
5701.10.10.00.13		0	0	0	0	30,0	30,0	30,0	30,0
5701.10.90.00.11		0	0	0	0	30,0	30,0	30,0	30,0
5701.10.90.00.12		0	0	0	0	30,0	30,0	30,0	30,0
5701.10.90.00.13		0	0	0	0	30,0	30,0	30,0	30,0
5701.10.90.00.14		0	0	0	0	30,0	30,0	30,0	30,0
5701.90.10.00.12		0	0	0	0	30,0	30,0	30,0	30,0
5701.90.10.00.13		0	0	0	0	30,0	30,0	30,0	30,0
5701.90.10.00.21		0	0	0	0	30,0	30,0	30,0	30,0
5701.90.10.00.31		0	0	0	0	30,0	30,0	30,0	30,0
5701.90.10.00.41		0	0	0	0	30,0	30,0	30,0	30,0
5701.90.90.10.11		0	0	0	0	30,0	30,0	30,0	30,0
5701.90.90.90.11		0	0	0	0	30,0	30,0	30,0	30,0
5701.90.90.90.21		0	0	0	0	30,0	30,0	30,0	30,0
5702.10.00.10.00		0	0	0	0	30,0	30,0	30,0	30,0

5702.10.00.90.11		0	0	0	0	30,0	30,0	30,0	30,0
5702.10.00.90.19		0	0	0	0	30,0	30,0	30,0	30,0
5805.00.00.00.00		0	0	0	0	30,0	30,0	30,0	30,0
7228.50.69.00.11	7	0	0	0	0	25,0	25,0	25,0	25,0
8414.51.00.90.00		0	0	0	0	20,0	20,0	20,0	20,0
8536.20.10.00.11		0	0	0	0	5,0	5,0	5,0	5,0
8536.20.10.00.19		0	0	0	0	5,0	5,0	5,0	5,0
8536.20.90.00.11		0	0	0	0	5,0	5,0	5,0	5,0
8536.20.90.00.19		0	0	0	0	5,0	5,0	5,0	5,0
8536.69.90.00.11		0	0	0	0	5,0	5,0	5,0	5,0
8714.10.90.00.19		0	0	0	0	5,0	5,0	5,0	5,0
8714.99.90.00.00	8	0	0	0	0	10,0	10,0	10,0	10,0
9101.11.00.00.00		0	0	0	0	10,0	10,0	10,0	10,0
9101.19.00.00.00		0	0	0	0	10,0	10,0	10,0	10,0
9101.21.00.00.00		0	0	0	0	10,0	10,0	10,0	10,0
9101.29.00.00.00		0	0	0	0	10,0	10,0	10,0	10,0
9101.91.00.00.11		0	0	0	0	10,0	10,0	10,0	10,0
9101.91.00.00.12		0	0	0	0	10,0	10,0	10,0	10,0
9101.91.00.00.19		0	0	0	0	10,0	10,0	10,0	10,0
9101.99.00.00.11		0	0	0	0	10,0	10,0	10,0	10,0
9101.99.00.00.12		0	0	0	0	10,0	10,0	10,0	10,0
9101.99.00.00.19		0	0	0	0	10,0	10,0	10,0	10,0
9102.11.00.00.00		0	0	0	0	10,0	10,0	10,0	10,0
9102.12.00.00.00		0	0	0	0	10,0	10,0	10,0	10,0
9102.19.00.00.00		0	0	0	0	10,0	10,0	10,0	10,0
9102.21.00.00.00		0	0	0	0	10,0	10,0	10,0	10,0
9102.29.00.00.00		0	0	0	0	10,0	10,0	10,0	10,0
9102.91.00.00.11		0	0	0	0	10,0	10,0	10,0	10,0
9102.91.00.00.12		0	0	0	0	10,0	10,0	10,0	10,0
9102.91.00.00.19		0	0	0	0	10,0	10,0	10,0	10,0
9102.99.00.00.11		0	0	0	0	10,0	10,0	10,0	10,0
9102.99.00.00.12		0	0	0	0	10,0	10,0	10,0	10,0
9102.99.00.00.19		0	0	0	0	10,0	10,0	10,0	10,0
9103.10.00.10.00		0	0	0	0	10,0	10,0	10,0	10,0
9103.10.00.90.00		0	0	0	0	10,0	10,0	10,0	10,0
9103.90.00.10.00		0	0	0	0	10,0	10,0	10,0	10,0
9103.90.00.90.00		0	0	0	0	10,0	10,0	10,0	10,0
9105.11.00.00.00		0	0	0	0	10,0	10,0	10,0	10,0
9105.19.00.00.00		0	0	0	0	10,0	10,0	10,0	10,0
9105.91.00.00.00		0	0	0	0	10,0	10,0	10,0	10,0
9105.99.00.00.00		0	0	0	0	10,0	10,0	10,0	10,0
9405.91.90.10.00		0	0	0	0	10,0	10,0	10,0	10,0

2 SAYILI LİSTE

GTİP

5403.10.00.10.00	5403.41.00.10.11
5403.10.00.20.11	5403.41.00.10.19
5403.10.00.20.12	5403.41.00.10.29

<u>5403.31.00.10.11</u>	5403.41.00.20.11
<u>5403.31.00.10.19</u>	5403.41.00.20.19
<u>5403.31.00.10.29</u>	5403.41.00.20.29
<u>5403.31.00.20.11</u>	5403.42.00.10.11
<u>5403.31.00.20.19</u>	5403.42.00.10.19
<u>5403.31.00.20.29</u>	5403.42.00.10.29
<u>5403.32.00.10.19</u>	5403.42.00.20.11
<u>5403.32.00.10.11</u>	5403.42.00.20.19
<u>5403.32.00.10.29</u>	5403.42.00.20.29
<u>5403.32.00.20.11</u>	5403.49.00.10.11
<u>5403.32.00.20.19</u>	5403.49.00.10.19
<u>5403.32.00.20.29</u>	5403.49.00.10.21
<u>5403.33.00.10.11</u>	5403.49.00.10.29
<u>5403.33.00.10.19</u>	5403.49.00.20.11
<u>5403.33.00.10.29</u>	5403.49.00.20.19
<u>5403.33.00.20.11</u>	5403.49.00.20.21
<u>5403.33.00.20.19</u>	5403.49.00.20.29
<u>5403.33.00.20.29</u>	8481.80.40.00.00
<u>5403.39.00.10.11</u>	9018.31.90.00.00
<u>5403.39.00.10.19</u>	
<u>5403.39.00.10.29</u>	
<u>5403.39.00.20.11</u>	
<u>5403.39.00.20.19</u>	
<u>5403.39.00.20.29</u>	