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| **İthalat Rejimi Kararına Ek Karar (2016/9647) (11.01.2017 T. 29945 R.G.)** |
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 |
| 20/12/1995 tarihli ve 95/7606 sayılı Kararnameye ektir.Ekli "İthalat Rejimi Kararma Ek Karar"m yürürlüğe konulması; Ekonomi Bakanlığının 5/12/2016 tarihli ve 131162 sayılı yazısı üzerine, 20/2/1930 tarihli ve 1567 sayılı Kanunun 1 inci, 14/5/1964 tarihli ve 474 sayılı Kanunun 2 nci, 6/5/1986 tarihli ve 3283 sayılı Kanunun 2 nci, 27/10/1999 tarihli ve 4458 sayılı Kanunun 16 nci, 22 nci ve 55 inci maddeleri ile 2/2/1984 tarihli ve 2976 sayılı Karam hükümlerine göre, Bakanlar Kurulu’nca 12/12/2016 tarihinde kararlaştırılmıştır.**İTHALAT REJİMİ KARARINA EK KARAR****MADDE 1**- (1)20/12/1995 tarihli ve 95/7606 sayılı Bakanlar Kurulu Kararı ile yürürlüğe konulan İthalat Rejimi Kararma ekli II sayılı listede yer alan ve ekli tabloda gümrük tarife pozisyonu (G.T.P) ve ismi belirtilen maddelerin ithalatında ilave gümrük vergisi alınacaktır.**MADDE 2-** (1) Bu Karar kapsamında tahsil edilecek ilave gümrük vergisi oranları ekli tabloda gösterilmekledir.1. Her halükarda hesaplanan toplam vergi oranı (İthalat Rejimi Kararma ekli II sayılı listede yer alan gümrük vergisi ile bu Karar kapsamında alınacak ilave gümrük vergisi toplamı) 14/5/1964 tarihli ve 474 sayılı Gümrük Giriş Tarife Cetveli Hakkında Kanunda gösterilen hadlerin %50 artırılmış düzeyini aşamaz. Aşması durumunda 474 sayılı Kanunda gösterilen hadlerin %50 artırılmış düzeyi uygulanır.
2. İlave gümrük vergisi, gümrük idarelerince, ithalatta alınan gümrük vergileri ve diğer mali yükümlülüklerden ayrı olarak tahsil olunur ve genel bütçeye irat kaydedilir.
3. Bu Karar kapsamındaki ilave gümrük vergisi hakkında, gümrük vergisinin tabi olduğu ıısul vc hükümler uygulanır,

**MADDE 3**- (1) Ekli tabloda yer alan ve A.TR dolaşım belgesi eşliğinde ithal edilen Avrupa Birliği ve Türk menşeli olmayan eşyadan "Diğer Ülkeler" sütununda belirtilen oran üzerinden ilave gümrük vergisi alınır. Ancak, Türkiye’nin taraf olduğu serbest ticaret anlaşmaları çerçevesinde bir çapraz menşe kümülasyon sistemine dahil ülkeler menşeli eşyadan tercihli menşeiniıı tevsiki halinde ilave gümrük vergisi alınmaz.1. Bu Kararın uygulanmasında eşyanın menşeinin doğru beyan edilmesinden ithalatçı sorumludur.
2. Ekli tabloda yer alan ürünlerin Dâhilde İşleme Rejimi kapsamında ithal edilerek işlem görmüş ürün olarak ihraç edilmesi halinde varsa telafi edici verginin hesaplanmasında bu Karar hükümleri uygulanmaz.
3. Bu Karar kapsamındaki ürünlerin İthalat Rejimi Kararı eki listelerdeki gümrük vergisi oranı üzerinden vergi tahsilatı yapılmak gümrük gözetimi altındayken A.TR dolaşım belgesi düzenlenerek Avrupa Biriiği’ne üye ülkelere ihraç edilmesi halinde, bu Karar kapsamındaki ilave gümrük vergisi uygulanmaz.
4. İlave gümrük vergisine ilişkin sütunlarda belirtilen ülke ve ülke grupları İthalat Rejimi Kararında tanımlanan ülke ve ülke gruplarıdır. İthalat Rejimi Kararma ekli II sayılı listede yer alan sütun başlıklarında yapılacak değişiklikler bu Karar için de geçerli olur.
5. Bu Karar kapsamındaki eşyanın avın zamanda İthalat Rejimi Kararma ekli V sayılı listede yer alması durumunda ilave gümrük vergisi uygulanmaz.

**MADDE 4-** (1) Bu Kararda yer alan hususlara ilişkin tebliğler çıkarmaya, özel ve zorunlu durumları inceleyip sonuçlandırmaya Ekonomi Bakanlığı yetkilidir.**GEÇİCİ MADDE 1-** (1) Bu Kararın yayımı tarihinden önce Türkiye’ye sevk edilmek üzere bir taşıma belgesi düzenlenerek yüklemesi yapılmış olan eşyanın ithalatına ilişkin gümrük beyannamesinin, bu Karaim yayımı tarihinden itibaren en geç 45 gün içerisinde tescil edilmesi halinde, bu Karar hükümleri uygulanmaz.**MADDE 5-** (1) Bu Karar yayımı tarihinde yürürlüğe girer.**MADDE 6-** (1) Bu Karar hükümlerini Ekonomi Bakanı yürütür.**TABLO**

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| --- | --- | --- | --- | --- |
|  |  |  | İLAVE GÜMRÜK VERGİSİ ORANI (%)\* | \* |
| GTP | MADDE İSMİ | 1 | 2 | 3 | 4 |  | 5 |  | 9 |
|  |  | 6 | 7 | 8 |
| 3302.90.90 | Diğerleri | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3303.00 | Parfümler Ve Tuvalet Suları | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3304.10 | Dudak Makyaj Müstahzarları | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3304.20 | Göz Makyaj Müstahzarlan | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3304.30 | Manikür Ve Pedikür Müstahzarları | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3304.91 | Pudralar (Sıkıştırılmış Olsun Olmasın) | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3304.99 | Diğerleri | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3305.10 | Şampuanlar | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3305.20 | Perma Ve Defrize Müstahzarları | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3305.30 | Saç Spreyleri | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3305.90 | Diğerleri | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3306.10 | Diş Macunları Veya Tozlan | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3306.20 | Diş Aralarım Temizlemekte Kullanılan iplikler (Diş iplikleri) | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3306.90 | Diğerleri | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3307.10 | Traş Öncesi, Traş Sırasında Veya Traştan Sonra Kullanılan Müstahzarlar | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3307.20 | Vücut Deodorantları Ve Ter Kokusunu Önleyici Deodorantlar | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3307.30 | Parfümlü Banyo Tuzları Ve Diğer Banyo Müstahzarları | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3307.41 | Agarbatti Ve Yakılarak Kullanılan Kokulu Diğer Müstahzarlar | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3307.49 | Diğerleri | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3307.90 | Diğerleri | 0 | 0 | 0 | 0 | 17 | 17 | 17 | 17 |
| 3401.11 | Tuvalet için (Tıbbi Ürünler Dahil) | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3401.19 | Diğerleri | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3401.20 | Diğer Şekillerdeki Sabunlar | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3401.30 | Cilt Yıkanmasına Mahsus Sıvı Veya Krem Halinde Ve Perakende Satılacak Hale Getirilmiş, Yüzey Aktif Organik Ürünler Ve Müstahzarlar (Sabun içersin içermesin) | 0 | 0 | 0 | 0 | 19 | 19 | 19 | 19 |
| 3402.11 | Anyonlu Olanlar | 0 | 0 | 0 | 0 | 19 | 19 | 19 | 19 |

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| GTP | MADDE İSMİ | İLAVE GÜMRÜK VERGİSİ ORANI (%)\* |
| 1 | 2 | 3 | 4 | 5 | 9 |
| 6 | 7 | 8 |
| 3402.20 | Perakende Satılacak Hale Getirilmiş Müstahzarlar | 0 | 0 | 0 | 0 | 19 | 19 | 19 | 19 |
| 3402.90 | Diğerleri | 0 | 0 | 0 | 0 | 19 | 19 | 19 | 19 |
| 3405.10 | Ayakkabı, Deri Ve Köselelerde Kullanılan Boya, Cila Veya Benzeri Müstahzarlar | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3405.20 | Mobilya, Döşeme Veya Diğer Ağaç işlerinin Bakımında Kullanılan Cila Ve Benzeri Müstahzarlar | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3405.30 | Otomobil Karoserlerinde Kullanılan Cila Ve Benzeri Müstahzarlar (Metal Cilalar Hariç) | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3405.40 | Temizleme Pat Ve Tozları Ve Diğer Temizleme Müstahzarlan | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3405.90 | Diğerleri | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| 3406.00 | Işık Temini için Kullanılan Her Türlü Mumlar Ve Benzerleri | 0 | 0 | 0 | 0 | 25 | 25 | 25 | 25 |
| \* 1: AB Üyesi Ülkeler, EFTA Üyesi Ülkeler, İsrail, Makedonya, Bosna-Hersek, Fas, Batı Şeria ve Gazze Şeridi, Tunus, Mısır, Gürcistan, Arnavutluk, Ürdün, Şiii, Sırbistan, Karadağ, Kosova, Moldova; 2: Güney Kore; 3: Morityus; 4: Malezya; 5: Genelleştirilmiş Tercihler Sisteminden Yararlanacak Ülkeler Grubu; 6: En Az Gelişmiş Ülkeler; 7; Özel Teşvik Düzenlemelerinden Yararlanacak ülkeler; 8: Gelişme Yolundaki Ülkeler;9: Diğer Ülkeler. |

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|   İlgili Mevzuatları Göster |
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 |
| Bu Mevzuatın Yürürlükten Kaldırdığı/Değiştirdiği Mevzuatları Göster |
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