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Ekli “İthalat Rejimi Kararma Ek Karari’ın yürürlüğe konulması; Ekonomi Bakanlığının 11/7/2017 tarihli ve 73402 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 Kanun hükümlerine göre, Bakanlar Kurulu’nca 17/7/2017 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 Kararına ekli II sayılı listede yer alan ve ekli tabloda gümrük tarife istatistik pozisyonu (G.T.İ.P.) ve ismi belirtilen maddelerin ithalatında ilave gümrük vergisi alınır.  **MADDE 2-** (1) Bu Karar kapsamında tahsil edilecek ilave gümrük vergisi oranları ekli tabloda gösterilmektedir.  (2)    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.  (3)   İlave gümrük vergisi, gümrük idarelerince, ithalatta alman gümrük vergileri ve diğer mali yükümlülüklerden ayrı olarak tahsil olunur ve genel bütçeye irat kaydedilir.  (4)    Bu Karar kapsamı ilave gümrük vergisi hakkında, gümrük vergisinin tabi olduğu usul ve hükümler uygulanır.  **MADDE 3**-(1) Ekli tabloda yer alan ve A.TR dolaşan belgesi eşliğinde ithal edilen Avrupa Birliği ve Türk menşeli olmayan eşyadan “Diğer Ölkeler” 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 menşeinin tevsiki halinde ilave gümrük vergisi alınmaz.  (2)   Bu Kararın uygulanmasında eşyanın menşeinin doğru beyan edilmesinden ithalatçı sorumludur.  (3)   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.  (4)   Bu Karar kapsamındaki ürünlerin İthalat Rejimi Kararı eki listelerdeki gümrük vergisi oranı üzerinden vergi tahsilatı yapılarak gümrük gözetimi altındayken A.TR dolaşım belgesi düzenlenerek Avrupa Birliğine üye ülkelere ihraç edilmesi halinde, bu Karar kapsamındaki ilave gümrük vergisi uygulanmaz.  (5)   İlave gümrük vergisine ilişkin sütunlarda belirtilen ülke ve ülke grupları İthalat Rejimi Kararında tanımlanan ülke ve ülke gruplarıdır. İthalat Rejimi Kararına ekli II sayılı listede yer alan sütun başlıklarında yapılacak değişiklikler bu Karar için de geçerli olur.  (6)   Bu Karar kapsamındaki eşyanın aynı 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 bu Kararın yayımı tarihinden itibaren en geç 45 gün içinde ithalatına ilişkin gümrük beyannamesinin tescili veya gümrük mevzuatı çerçevesinde özet beyanın verilmesi halinde, bu Karar hükümleri uygulanmaz.  **MADDE 5-** (1) Bu Karar yayımı tarihinde yürürlüğe girer.  **MADDE 6**- (1) Bu Karar hükümlerini Ekonomi Bakam yürütür.    **TABLO**     |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | G.T.Î.P. |  | İLAVE GÜMRÜK VERGİSİ ORANI (%)\* | | | | | | | | MADDE İSMÎ | I | 2 | 3 | 4 | | | 8 | | 5 | 6 | 7 | | 8414.80.75.90.00 | Diğerleri | 0 | 0 | 0 | 14,6 | 14,6 | 14,6 | 14,6 | | 8417.80.50.00.00 | Çimento, cam ve kimyasal ürünlerin fırınlanmasına mahsus fırınlar ve ocaklar | 0 | 0 | 0 | 14,9 | 14,9 | 14,9 | 14,9 | | 8421.23.00.00.00 | İçten yanmalı motorlar için yağ ve yakıt filtreleri | 0 | 0 | 0 | 15,1 | 15,1 | 15,1 | 15,1 | | 8421.31.00.90.00 | Diğerleri | 0 | 0 | 0 | 15,1 | 15,1 | 15,1 | 15,1 | | 8426.20.00.00.00 | Kule vinçler | 0 | 0 | 0 | 7,6 | 7,6 | 7,6 | 7,6 | | 8430.31.00.00.00 | Kendinden hareketli olanlar (yalnız tünel açma makinaları) | 0 | 0 | 0 | 5 | 5 | 5 | 5 | | 8430.39.00.00.00 | Diğerleri (yalnız tünel açma makinaları) | 0 | 0 | 0 | 4,1 | 4,1 | 4,1 | 4,1 | | 8456.11.90.10.00 | Metallerin veya metal karbürlerin işlenmesine mahsus olanlar | 0 | 0 | 0 | 12,5 | 12,5 | 12,5 | 12,5 | | 8456.40.00.00.00 | Plazma arkı yönetmi ile çalışanlar | 0 | 0 | 0 | 20 | 20 | 20 | 20 | | 8461.50.11.00.00 | Testeresi daire şeklinde olanlar | 0 | 0 | 0 | 14,2 | 14,2 | 14,2 | 14,2 | | 8461.50.19.00.00 | Diğerleri | 0 | 0 | 0 | 14,2 | 14,2 | 14,2 | 14,2 | | 8461.50.90.00.00 | Dilme tezgahları | 0 | 0 | 0 | 14,2 | 14,2 | 14,2 | 14,2 | | 8462.10.90.00.19 | Diğerleri | 0 | 0 | 0 | 14,3 | 14,3 | 14,3 | 14,3 | | 8462.21.10.00.00 | Yassı ürünleri işlemeye mahsus olanlar | 0 | 0 | 0 | 13,9 | 13,9 | 13,9 | 13,9 | | 8462.29.91.00.00 | Hidrolik | 0 | 0 . | 0 | 14,3 | 14,3 | 14,3 | 14,3 | | 8464.10.00.00.00 | Testere makinaları | 0 | 0 | 0 | 20 | 20 | 20 | 20 | | 8464.20.80.00.00 | Diğerleri (Seramiklerin işlenmesine mahsus olanlar hariç) | 0 | 0 | 0 | 20 | 20 | 20 | 20 | | 8464.90.00.00.00 | Diğerleri (Seramiklerin işlenmesine mahsus olanlar hariç) | 0 | 0 | 0 | 20 | 20 | 20 | 20 | | 8467.89.00.11.00 | Delme ve sondaj makinaları | 0 | 0 | 0 | 2,5 | 2,5 | 2,5 | 2,5 | | 8472.90.90.90.12 | Delgeç veya tel zımba makinaları | 0 | 0 | 0 | 20 | 20 | 20 | 20 | | 8474.10.00.10.00 | Maden cevherlerini tasnif etmeye, ayırmaya, elemeye ve yıkamaya mahsus makinalar | 0 | 0 | 0 | 4,2 | 4,2 | 4,2 | 4,2 | | 8474.10.00.90.00 | Diğerleri | 0 | 0 | 0 | 16,2 | 16,2 | 16,2 | 16,2 |        |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | G.T.İ.P. | MADDE İSMİ | İLAVE GÜMRÜK VERGİSİ ORANI (%)\* | | | | | | | | 1 | 2 | 3 | 4 | | | 8 | | 5 | 6 | 7 | | 8474.20.00.10.00 | Taş kırma makinaları | 0 | 0 | 0 | 16,2 | 16,2 | 16,2 | 16,2 | | 8474.20.00.90.00 | Diğerleri | 0 | 0 | 0 | 16,2 | 16,2 | 16,2 | 16,2 | | 8474.31.00.00.00 | Beton veya harç karıştırıcılar | 0 | 0 | 0 | 16,2 | 16,2 | 16,2 | 16,2 | | 8474.32.00.00.00 | Mineral maddeleri bitümenle karıştırmaya mahsus makinalar | 0 | 0 | 0 | 16,2 | 16,2 | 16,2 | 16,2 | | 8474.39.00.00,00 | Diğerleri | 0 | 0 | 0 | 16,2 | 16,2 | 16,2 | 16,2 | | 8474.80.10.00.00 | Seramik hamurlarını aglomere etmeye, kalıba dökmeye veya bunlara şekil vermeye mahsus makina ve cihazlar | 0 | 0 | 0 | 16,2 | 16,2 | 16,2 | 16,2 | | 8474.80.90.00.11 | Kumdan dökümhane kalıpları yapmaya mahsus makinalar (maça makinası) | 0 | 0 | 0 | 16,2 | 16,2 | 16,2 | 16,2 | | 8474.80.90.00.12 | Kiremit ve tuğla veya biriket yapmaya mahsus makina ve cihazlar | 0 | 0 | 0 | 16,2 | 16,2 | 16,2 | 16,2 | | 8474.80.90.00.13 | Beton blok yapmaya mahsus makina ve cihazlar | 0 | 0 | 0 | 16,2 | 16,2 | 16,2 | 16,2 | | 8474.80.90.00.19 | Diğerleri | 0 | 0 | 0 | 16,2 | 16,2 | 16,2 | 16,2 | | 8479.82.00.00.00 | Karıştırma, yoğurma, kırma, öğütme, eleme, kalburlama, homojenleştirme, sübye hale getirme makinaları | 0 | 0 | 0 | 20 | 20 | 20 | 20 |     \* 1: AB Üyesi Ülkeler, EFTA Üyesi Ülkeler, İsrail Makedonya, Bosna-Hersek, Fas, Batı Şeria ve Gazze Şeridi, Tunus, Mısır, Gürcistan, Arnavutluk, Ürdün, Şîli, Sırbistan, Karadağ, Kosova, Morityus, Moldova; 2: Güney Kore; 3: Malezya; 4: Genelleştirilmiş Tercihler Sisteminden Yararlanacak Ülkeler Grubu; 5: En Az Gelişmiş Ülkeler; 6: Özel Teşvik Düzenlemelerinden Yararlanacak Ülkeler; 7: Gelişme Yolundaki Ülkeler; 8: Diğer Ülkeler. | | | İlgili Mevzuatları Göster | | |  | | --- | |  | | | Bu Mevzuatın Yürürlükten Kaldırdığı/Değiştirdiği Mevzuatları Göster | | |  | | --- | |  | | | |

