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| **2017/10561 İthalat Rejimi Kararına Ek Karar****(17.08.2017 T. 30157 R.G.)**Karar Sayısı : 2017/1056120/12/1995 tarihli ve 95/7606 sayılı Kararnameye ektir.Ekli “İthalat Rejimi Kararma Ek Karaf’ın yürürlüğe konulması; Ekonomi Bakanlığının 20/6/2017 tarihli ve 64953 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 3/7/2017 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 Kararma 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 oranlan ekli tabloda gösterilmektedir.(2)   Her halükarda hesaplanan toplam vergi oranı (İthalat Rejimi Karanna ekli II sayılı listede yer alan gümrük vergisi ile bu Karar kapsamında alınacak ilave gümrük vergisi toplamı) 14/5/1964 tarihli 474 sayılı Gümrük Giriş Tarife Cetveli Hakkında Kanunda gösterilen hadlerin %50 artırılmış düzeyim aşamaz. Aşması durumunda 474 sayılı Kanunda gösterilen hadlerin %50 artırılmış düzeyi uygulanır.(3)   İlave gümrük vergisi, gümrük idarelerince, ithalatta alınan 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 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 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 Karan eki listelerdeki gümrük vergisi oranı üzerinden vergi tahsilatı yapılarak gümrük gözetimi altındayken A.TR dolaşım belgesi düzenlenerek Avrupa Birliği'ne üye ülkelere ihraç edilmesi halinde, bu Karar kapsamındaki ilave gümrük vergisi uygulanmaz.(5)   İlave gümrük vergisine ilişkin sütunlarda belirtilen ülke ve ülke gruplan İthalat Rejimi Karannda tanımlanan ülke ve ülke gruplarıdır. İthalat Rejimi Karanna 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 talihinde yürürlüğe girer.**MADDE 6 -** (1) Bu Karar hükümlerini Ekonomi Bakam yürütür. TABLO

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| G.T.İ.P. |  | İLAVE GÜMRÜK VERGİSİ ORANI\* (%) |
| MADDE İSMİ | 1 | 2 |  | 4 | 8 |
| *3* | 5 | 6 | 7 |
| 8402.11.00.00.00 | Saatte 45 tondan fazla bulıar üreten su borulu kazanlar | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8402.12.00.00.00 | Saatte 45 ton veya daha az buhar üreten su borulu kazanlar | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8402.19.10.00.00 | Alev borulu kazanlar | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8402.19.90.00.11 | Duman borulu kazanlar | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8402.19.90.00.19 | Diğerleri | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8402.20.00.00.00 | Kızgın su kazanları | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8402.90.00.10.11 | Ondüle külhanlar | 0 | 0 | 0 | 10 | 10 | 10 | 10 |
| 8402.90.00.10.19 | Diğerleri | 0 | 0 | 0 | 10 | 10 | 10 | 10 |
| 8402.90.00.90.11 | Buhar boruları | 0 | 0 | 0 | 10 | 10 | 10 | 10 |
| 8402.90.00.90.12 | Buhar domlan | 0 | 0 | 0 | 10 | 10 | 10 | 10 |
| 8402.90.00.90.13 | Buhar toplayıcı borular (kollektörler) | 0 | 0 | 0 | 10 | 10 | 10 | 10 |
| 8402.90.00.90.14 | Ondüle külhanlar | 0 | 0 | 0 | 10 | 10 | 10 | 10 |
| 8402.90.00.90.19 | Diğerleri | 0 | 0 | 0 | 10 | 10 | 10 | 10 |
| 8403.10.10.00.00 | Dökme demirden olanlar | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8403.10.90.00.00 | Diğerleri | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8403.90.10.00.00 | Dökme demirden olanlar | 0 | 0 | 0 | 10 | 10 | 10 | 10 |
| 8403.90.90.00.00 | Diğerleri | 0 | 0 | 0 | 10 | 10 | 10 | 10 |
| 8404.10.00.10.00 | Merkezi ısıtma kazanları ile birlikte kullanılan yardımcı cihazlar | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8404.10.00.90.11 | Su ısıtıcıları (ekoııomîzörler) ve hava ısıtıcıları | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8404.10.00.90.12 | Kızdırıcılar ve kızdırıcı soğutucuları | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8404.10.00.90.13 | Buhar ve ısı akümülatörleri | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8404.10.00.90.14 | Kurum temizleme cihazları | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8404.10.00.90.15 | Gaz tasarruf cihazları | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8404.10.00.90.19 | Diğerleri | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8404.20.00.00.00 | Buhar güç üniteleri için kondansörler | 0 | 0 | 0 | 20 | 20 | 20 | 20 |
| 8404.90.00.10.00 | Merkezi ısıtma kazanları ile birlikte kullanılan yardımcı cihazların aksam ve parçalan | 0 | 0 | 0 | 10 | 10 | 10 | 10 |
| 8404.90.00.90.11 | Kızdırıcı borular | 0 | 0 | 0 | 10 | 10 | 10 | 10 |
| 8404.90.00.90.19 | Diğerleri | 0 | 0 | 0 | 10 | 10 | 10 | 10 |
| 8416.10.10.00.00 | Otomatik kontrol tertibatı bulunanlar | 0 | 0 | 0 | 14,9 | 14,9 | 14,9 | 14,9 |
| 8416.10.90.00.00 | Diğerleri | 0 | 0 | 0 | 14,9 | 14,9 | 14,9 | 14,9 |
| 8416.20.10.00.00 | Sadece gaz için olanlar (monoblok, bir vantilatör ve bir kontrol cihazı ile birlikte bulunanlar) | 0 | 0 | 0 | 14,9 | 14,9 | 14,9 | 14,9 |
| 8416.20.20.00.11 | Tozlaştırılmış katı yakıt bıülörleri | 0 | 0 | 0 | 14,9 | 14,9 | 14,9 | 14,9 |
| 8416.20.20.00.19 | Diğerleri | 0 | 0 | 0 | 14,9114,9 | 14,9 | 14,9 |

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| G.T.Î.F, | MADDE İSMİ | İLAVE GÜMRÜK VERGİSİ ORANI\* (%) |
| 1 | 2 | 3 | 4 | 8 |
| 5 | 6 | 7 |
| 8416.20.80.00.11 | Tozlaştırılmış katı yakıt brülörleri | 0 | 0 | 0 | 14,9 | 14,9 | i 4,9 | 14,9 |
| 8416.20.80.00.19 | Diğerleri | 0 | 0 | 0 | 14,9 | 14,9 | 14,9 | 14,9 |
| 8416.30.00.00.00 | Mekanik kömür taşıyıcılar (bunların mekanik ızgaraları, mekanik kül boşaltıcıları ve benzeri cihazları dahil) | 0 | 0 | 0 | **14,9** | 14,9 | 14,9 | 14,9 |
| **8416.90.00.00.il** | BrülÖrlere ait olanlar | 0 | 0 | 0 | 7,5 | 7,5 | 7,5 | 7,5 |
| 8416.90.00.00.19 | Diğerleri | 0 | 0 | 0 | 7,5 | 7,5 | 7,5 | 7,5 |
| 8428.10.20.90.11 | İnsan taşımaya mahsus olanlar | 0 | 0 | 0 | 7,6 | 7,6 | 7,6 | 7,6 |
| 8428.10.20.90.12 | Yük taşımaya mahsus olanlar | 0 | 0 | 0 | 7,6 | 7,6 | 7,6 | 7,6 |
| 8428.10.20.90.19 | Diğerleri | 0 | 0 | 0 | 7,6 | 7,6 | 7,6 | 7,6 |
| 8428.10.80.90.00 | Diğerleri | 0 | 0 | 0 | 7,6 | 7,6 | 7,6 | 7,6 |
| 8428.40.00.00.00 | Yürüyen merdiven ve yürüyen platformlar | 0 | 0 | 0 | 7,6 | 7,6 | 7,6 | 7,6 |
| 8431.31.00.00.11 | Boyu 1 metre ve üzeri asansör ışık perdesi (boy fotoseli) | 0 | 0 | 0 | 7,6 | 7,6 | 7,6 | 7,6 |
| **8431.31.00.00.12** | Asansör kılavuz rayları | 0 | 0 | 0 | 7,6 | 7,6 | 7,6 | 7,6 |
| 8431.31.00.00.19 | Diğerleri | 0 | 0 | 0 | 7,6 | 7,6 | 7,6 | 7,6 |
| 8539.50.00.00.00 | LED ampuller | 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, Şili, 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   |

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