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Konu: ABD Dijital Hizmet Vergisi Soruşturması Kararı

İstanbul, 8/06/2021

GTP	Örün Tanımı	ÖNLEME KONU EDİLEN 32 ÜRÜNDE ABD'İNİN ÜLKEMİZDEN VE DÜNYADAN İTHALATI İLE İLAVE VERGİ YÜKÜ									
		Dünyadan İthalata 2019 (\$)	Dünyadan İthalata 2020 (\$)	TFR'den Rihaleti 2020 (\$)	2020 (\$)	2021 Vergi Oranı	İlave Vergi	Önlem sonrası Vergi	Vergi Yitkisi		
1	57011016 Carpets & other textile floor coverings, h	11.267.664	10.006.616	1.917.919	1.780.321	Free	25%	25,0%	445.080		
2	57011090 Carpets and other textile floor coverings,	11.333.140	15.805.484	791.760	878.269	4,5%	25%	29,5%	259.089		
3	57019010 Carpet and oth textile floor covering, kno	43.649.521	42.439.901	2.161.680	2.893.219	Free	25%	25,0%	723.305		
4	57023120 Carpets and other textile floor coverings	78.984.745	59.401.602	245.446	1.974.575	4%	25%	29,0%	572.627		
5	57024210 Wilton, velvet and like floor coverings of	143.426.703	189.557.875	74.468.501	127.815.199	Free	25%	25,0%	31.953.800		
6	57029210 Hand-loomed carpet & other textile floor	13.470.372	16.553.862	156.451	214.481	2,7%	25%	27,7%	59.411		
7	57029905 Hand-loomed carpets and other textile fl	19.893.576	23.427.390	189.425	67.605	0,3	25%	31,8%	21.498		
8	57029915 Carpets and other textile floor coverings,	8.793.923	9.327.857	139.262	46.903	0,5	25%	31,8%	14.915		
9	57032020 Carpets and other textile floor coverings,	206.850.844	168.459.114	9.837.996	12.319.986	7,3	25%	31,7%	3.905.436		
10	57039000 Carpets and other textile floor coverings,	110.571.305	113.162.391	1.620.182	10.179.795	9,0	25%	28,8%	2.931.781		
11	63022220 Bed linen, not knitted or crocheted, print	236.447.521	273.612.717	1.966.737	872.363	0,3	25%	36,4%	317.548		
12	63023220 Bed linen, not knitted or crocheted, not p	466.639.597	528.742.867	11.069.348	6.172.111	1,2	25%	36,4%	2.246.648		
13	68022110 Monumental or building stone & arts. th	8.284.117	6.991.836	1.764.457	1.143.113	16,3	25%	29,2%	333.789		
14	68022150 Monumental or building stone & arts. th	28.612.792	35.363.878	3.945.388	5.475.898	15,5	25%	26,9%	1.473.017		
15	68029200 Monumental or building stone & arts. th	112.439.346	89.524.909	12.913.356	8.387.154	9,4	25%	29,9%	2.507.759		
16	69072110 Unglazed ceramic tiles, other than those	143.854.329	126.836.826	537.107	1.134.246	0,9	25%	35,0%	396.986		
17	69072190 Glazed ceramic tiles nesoi, of a H2O abso	734.728.473	767.705.888	63.444.773	106.780.709	13,9	25%	33,5%	35.771.538		
18	69072390 Glazed ceramic tiles nesoi, of a H2O abso	192.404.075	195.318.144	12.963.762	20.199.498	10,3	25%	33,5%	6.766.832		
19	69073020 Glazed ceramic mosaic cubes having <=3	19.015.706	21.974.897	504.030	1.728.992	7,9	25%	35,0%	605.147		
20	69073030 Glazed ceramic mosaic cubes having surfi	11.588.783	8.824.924	230.567	1.052.506	11,9	25%	35,0%	368.377		
21	69073090 Glazed ceramic mosaic cubes nesoi, o/t s	39.307.067	32.573.750	270.828	1.379.585	4,2	25%	33,5%	462.161		
22	69074090 Glazed finishing ceramics nesoi	185.325.269	147.644.396	9.853.095	3.140.444	2,1	25%	33,5%	1.052.049		
23	69101000 Porcelain or china ceramic sinks, washba	747.500.140	798.407.412	2.854.002	3.896.737	0,5	25%	30,8%	1.200.195		
24	69131050 Porcelain or china (o/than bone china) st	56.290.257	47.810.726	113.450	97.040	0,2	25%	25,0%	24.260		
25	69139050 Ceramic (o/than porcelain, china or earth	390.149.645	362.743.465	740.085	391.073	0,1	25%	31,0%	121.233		
26	71111120 Silver articles of jewelry and parts thered	56.467.042	41.016.580	140.834	133.806	0,3	25%	25%	51.515		
27	71131950 Precious metal (o/than silver) articles of	5.506.719.434	4.443.777.636	93.728.170	106.486.385	2,4	25%	30,5%	32.478.347		
28	71132029 Base metal clad w/gold necklaces and ne	3.664.708	21.106.298	311.796	930.037	4,4	25%	30,2%	280.871		
29	71132050 Base metal clad w/precious metal article	19.556.719	12.824.472	455.531	403.307	3,1	25%	30,2%	121.799		
30	71162005 Jewelry articles of precious or semipreci	423.280.849	363.817.686	205.801	239.776	0,1	25%	28,3%	67.857		
31	71171990 Imitation jewelry (o/than toy jewelry & n	640.210.131	447.250.046	1.046.710	569.543	0,1	25%	36,0%	205.035		
32	71179090 Imitation jewelry not of base metal or pl	191.916.921	126.726.346	105.061	82.008	0,1	25%	36,0%	29.523		
				Ayrıntılı bilgi için: Burak GÜNAYDIN -							
	Mesai Kararı 32. Örün Toplamı	10.862.644.714	9.548.737.791	930.693.510	428.866.684	4,5			127.769.420		
	Tavsiye Kararı 45. Örün Toplamı	13.881.935.667	12.480.695.356	410.043.614	511.333.161	4,1			151.820.173		
	5070 sayılı kararın gereği	2.937.537.468.105	2.336.979.144.722	110.880.868.922	110.033.460.145	0,5					