



Sayı: 53654767-TİM.00.GSK.SEK.2021/118-1640
Konu: ABD Dijital Hizmet Vergisi Soruşturması Kararı

İstanbul, 8/06/2021

ÖNLEME KONUSU EDİLEN 32 ÜRÜNDE ABD'NİN ÜLKEMİZDEN VE DÜNYADAN İTHALATI İLE İLAVE VERGİ YÜKÜ										
GTP	Ürün Tanımı	Dünyadan ithalatı 2019 (\$)	Dünyadan ithalatı 2020 (\$)	TR'den ithalatı 2019 (\$)	TR'den ithalatı 2020 (\$)	ABD'nin toplam ithalatında TR'nin Payı (%)	2021 Vergi Oranı	İlave Vergi	Önlem sonrası Vergi	Vergi Yükü
1	57011016 Carpets & other textile floor coverings, h	11.267.664	10.006.616	1.917.919	1.780.321	17,8	Free	25%	25,0%	445.080
2	57011090 Carpets and other textile floor coverings,	11.333.140	15.805.484	791.760	878.269	5,6	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	6,8	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	3,3	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	67,4	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	1,3	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	6.8%	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	6.8%	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	6.7%	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	3.8%	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	11.4%	25%	36,4%	317.540
12	63023220 Bed linen, not knitted or crocheted, not b	466.639.597	528.742.867	11.069.348	6.172.111	1,2	11.4%	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	4.2%	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	1.9%	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	4.9%	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	10%	25%	35,0%	396.986
17	69072190 Glazed ceramic tiles nesoi, of a H2O abso	734.728.473	767.055.888	63.444.773	106.780.709	13,9	8.5%	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	8.5%	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	10%	25%	35,0%	605.147
20	69073030 Glazed ceramic mosaic cubes having surf	11.588.783	8.824.924	230.567	1.052.506	11,9	10%	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	8.5%	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	8.5%	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	5.8%	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	Free	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	6%	25%	31,0%	121.233
26	71131120 Silver articles of jewelry and parts thered	56.467.042	41.016.580	140.834	133.806	0,3	13.5%	25%	38,5%	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	5.5%	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	5.2%	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	5.2%	25%	30,2%	121.799
30	71162005 Jewelry articles of precious or semiprecid	423.280.849	363.817.686	205.801	239.776	0,1	3.3%	25%	28,3%	67.857
31	71171990 Imitation jewelry (o/than toy jewelry & r	640.210.131	447.250.046	1.046.710	569.543	0,1	11%	25%	36,0%	205.035
32	71179090 Imitation jewelry not of base metal or pla	191.916.921	126.726.346	105.061	82.008	0,1	11%	25%	36,0%	29.523
			Ayrıntılı bilgi için: Bütak GÜNAYDIN -							
	Nihai Karar 32 Ürün Toplamı	10.862.644.714	9.548.737.791	310.693.510	428.866.684	4,5				127.769.420
	Tavsife Kararı 45 ürün Toplamı	13.881.935.667	12.480.695.356	410.043.614	511.333.161	4,1				151.820.173
	Genel Toplam	2.497.531.484.165	2.336.979.144.722	10.836.868.922	11.019.450.145	0,5				