

Sayı: 17812098-TİM.AKİB.GSK.TAR.2024/432-4394
Konu: Genel Sirküler

Mersin, 13/09/2024

E-Posta/Duyuru

Sayın Üyemiz,

Konu : Rusya – Soya Fasulyesi İhracat Vergisi

T.C. Ticaret Bakanlığında alınan yazıda; Moskova Ticaret Müşavirliğimizden alınan bir yazıya atıfla, Rusya Federasyonu'ndan Avrasya Ekonomik Birliği (AEB) üyeleri haricindeki üçüncü ülkelere yönelik olarak **1201.90.000.0** gümrük tarife istatistik pozisyonlu soya fasulyesi (tohumluklar hariç) ihracatında yürürlükte bulunan %20'lik (ton başına 100 ABD dolarından az olmamak kaydıyla) vergi uygulamasının, **30.08.2024** tarihinde yayımlanan (<http://government.ru/docs/52506/>) gayri resmi İngilizce tercümesinde **Ek'te** yer alan 29.08.2024 tarih ve 1173 sayılı Hükümet Kararnamesi ile **31.08.2026 tarihine kadar** uzatılmasına karar verildiği ifade edilmektedir.

Ek : Soya Fasulyesi Gayri resmi Tercüme

Konu : Rusya - Kolza Tohumu İhracat Vergisi

T.C. Ticaret Bakanlığında alınan yazıda; 19.03.2024 tarihli ve 95122048 sayılı kayıtlı yazımız ile Rusya Federasyonu'nda ihdas edilen Hükümet Kararnamesi marifetiyle **1205.10.900.0 ve 1205.90.000.9** gümrük tarife istatistik pozisyonlu kolza tohumu ihracatında geçici yasaklama uygulamasının 31 Ağustos 2024 tarihine kadar (bu tarih dahil) uzatıldığı ve uygulamanın Avrasya Ekonomik Birliği üyelerine yönelik ihracatı ve insani yardım amaçlı sevkiyatlar ile uluslararası transit ticarete konu sevkiyatları kapsamadığı bildirilmiştir.

Bu defa, **30.08.2024** tarihinde yayımlanan (<http://http://government.ru/docs/52506/>) gayri resmi İngilizce tercümesi **Ek'te** yer alan 29.08.2024 tarih ve 1173 sayılı Hükümet Kararnamesi ile söz konusu geçici yasaklama uygulamasına son verildiği, **07.09.2024 ve 31.08.2026 tarihleri arasında** (bu tarihler dahil) söz konusu kolza tohumu ihracatında ton başına 165 dolardan az olmamak kaydıyla gümrük değerinin %30'u oranında ihracat vergisi uygulanmasına karar verildiği bildirilmektedir.

Söz konusu ihracat vergisi uygulamasının, Avrasya Ekonomik Birliği üyelerine yönelik ihracatı kapsamadığı bahse konu kararnamede belirtilmektedir.

Ek : Kolza Tohumu Gayriresmi Tercümesi

Bilgilerini rica ederim.



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H. Okan ŞENEL
Genel Sekreter Yrd.



GOVERNMENT OF THE RUSSIAN FEDERATION

Resolution

August 29 , 2024 No. 1173

**On Amendments to Certain Acts of the
Government of the Russian Federation**

Government of the Russian Federation **orders** :

1. To approve the attached amendments, which are introduced into the acts of the Government of the Russian Federation.
2. This resolution shall enter into force on September 1 , 2024 .

Chairman of the Government
of the Russian Federation

M. Mishustin

**Changes made to acts
of the Government of the Russian Federation**

1. In paragraph 2 of the Resolution of the Government of the Russian Federation of April 6 , 2021 No. 546 "On the rates of export customs duties on sunflower oil exported from the Russian Federation outside the member states of the Eurasian Economic Union" (Collected Legislation of the Russian Federation, 2021, No. 15, Art. 2598; 2022, No. 27, Art. 4864; 2023, No. 36, Art. 6741) , the words "until August 31 , 2024 " shall be replaced by the words "until August 31, 2026".

2. In the rates of export customs duties on goods exported from the Russian Federation outside the customs territory of the Eurasian Economic Union, approved by the Decree of the Government of the Russian Federation of November 27 , 2021 No. 2068 "On the rates of export customs duties on goods exported from the Russian Federation outside the customs territory of the Eurasian Economic Union" (Collected Legislation of the Russian Federation, 2021, No. 49, Art. 8255; 2022, No. 14, Art. 2306; No. 23, Art. 3800; No. 27, Art. 4864; No. 32, Art. 5834; No. 37, Art. 6371; No. 49, Art. 8696; 2023, No. 1, Art. 291, 299; No. 27, art. 5047; No. 36, art. 6729; No. 39, art. 7046; No. 51, art. 9396; 2024, No. 1, Art. 155, 220; No. 18, art. 2433; No. 25, art. 3511; No. 28, art. 4022):

a) the position classified by code 1205 10 900 0 of the EAEU TN VED shall be set out as follows:

"1205 10 900 0 other 6.5, but not less than 11.4 euros per 1000 kg ^(26C) ";

b) the position classified by code 1205 90 000 9 of the EAEU TN VED shall be set out as follows:

"1205 90 000 9 other 6.5, but not less than 11.4 euros per 1000 kg ^(26C) ";

c) in footnote (1C), the words "until August 31 , 2024 " shall be replaced by the words "until August 31 , 2026 ";

d) in footnote (3C), the words "until August 31, 2024" shall be replaced by the words "until August 31, 2026";

d) add a footnote (26C) with the following content:

" ^(26C) FROM 1 September 2024 to 31 August 2026 inclusive, the export customs duty rate for this item shall be 30 percent, but not less than 165 euros per 1000 kg ."

3. In paragraph 3 of the Resolution of the Government of the Russian Federation of March 31 , 2022 No. 532 "On the rate of export customs duty on sunflower meal exported from the Russian Federation outside the customs territory of the Eurasian Economic Union" (Collected Legislation of the Russian Federation, 2022, No. 14, Art. 2307; No. 27, Art. 4864; 2023, No. 36, Art. 6741), the words "until August 31 , 2024 " shall be replaced by the words "until August 31, 2026".

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