**2025 YILI AVRUPA BİRLİĞİ GÜMRÜK TARİFESİ**

Avrupa Birliği nin 2025 yılı gümrük tarifesini ve üçüncü ülkelerden yapılacak ithalatlarda 01.Ocak.2025 tarihinden itibaren uygulanacak gümrük vergisi oranlarını içeren 2658/87 sayılı Konsey Kararına ilişkin düzenleme (COMMISSION IMPLEMENTING REGULATION (EU) 2024/2522) 31.10.2024 tarihli L serisi Avrupa Birliği Resmi Gazetesi'nde yayımlanmıştır.

Bilindiği üzere Gümrük Birliği hükümleri gereğince, sanayi ürünleri için üçüncü ülkelerden yapılan ithalatlarda Türkiye Avrupa Birliği ile aynı gümrük vergisi oranlarını uygulamaktadır. Dolayısıyla, 2658/87 sayılı Konsey Kararı ile yayımlanan gümrük vergisi oranlarının sanayi ürünleri için Türkiye tarafından da 01.Ocak.2025 tarihinden itibaren aynen uygulanması beklenmektedir.

Aşağıdaki tabloda 2025 yılında 8 hane bazında değişikliğe uğrayan gtip numaralarının korelasyonu mevcuttur.

**2024 – 2025 AB Korelasyonu**

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| --- | --- |
| **2024** | **2025** |
| 0302 81 ––Dogfish and other sharks: 0302 81 15 –––Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) 0302 81 30 –––Porbeagle shark (Lamna nasus) 0302 81 40 –––Blue shark (Prionace glauca) **0302 81 80 –––Other** | 0302 81 – – Dogfish and other sharks: 0302 81 15 – – – Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) 0302 81 30 – – – Porbeagle shark (Lamna nasus) 0302 81 40 – – – Blue shark (Prionace glauca) **★0302 81 50 – – – Shortfin Mako shark (Isurus Oxyrinchus) ★0302 81 70 – – – Other** |
| 0303 81 ––Dogfish and other sharks: 0303 81 15 –––Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) 0303 81 30 –––Porbeagle shark (Lamna nasus) 0303 81 40 –––Blue shark (Prionace glauca) **0303 81 90 –––Other** | 0303 81 – – Dogfish and other sharks: 0303 81 15 – – – Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) 0303 81 30 – – – Porbeagle shark (Lamna nasus) 0303 81 40 – – – Blue shark (Prionace glauca) **★0303 81 50 – – – Shortfin Mako shark (Isurus Oxyrinchus) ★0303 81 80 – – – Other** |
| **0303 92 00 ––Shark fins** | **★**0303 92 – – Shark fins: **★** 0303 92 15 – – – Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) **★**0303 92 30 – – – Porbeagle shark (Lamna nasus) **★**0303 92 40 – – – Blue shark (Prionace glauca) **★**0303 92 50 – – – Shortfin Mako shark (Isurus Oxyrinchus) **★**0303 92 90 – – – Other |
| 0304 88 ––Dogfish, other sharks, rays and skates (Rajidae): –––Dogfish and other sharks: 0304 88 11 ––––Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) 0304 88 15 ––––Porbeagle shark (Lamna nasus) 0304 88 18 ––––Blue shark (Prionace glauca) **0304 88 19 ––––Other** 0304 88 90 –––Rays and skates (Rajidae) | 0304 88 – – Dogfish, other sharks, rays and skates (Rajidae): – – – Dogfish and other sharks: 0304 88 11 – – – – Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) 0304 88 15 – – – – Porbeagle shark (Lamna nasus) 0304 88 18 – – – – Blue shark (Prionace glauca) **★ 0304 88 22 – – – – Shortfin Mako shark (Isurus Oxyrinchus) ★ 0304 88 29 – – – – Other** 0304 88 90 – – – Rays and skates (Rajidae) |
| –Fish fins, heads, tails, maws and other edible fish offal: **0305 71 00 ––Shark fins** | – Fish fins, heads, tails, maws and other edible fish offal: 0305 71 – – Shark fins: **★ 0305 71 15 – – – Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) ★ 0305 71 30 – – – Porbeagle shark (Lamna nasus) ★ 0305 71 40 – – – Blue shark (Prionace glauca) ★ 0305 71 50 – – – Shortfin Mako shark (Isurus Oxyrinchus) ★ 0305 71 90 – – – Other** |
| **0702 00 00 Tomatoes, fresh or chilled** | 0702 Tomatoes, fresh or chilled: **★ 0702 00 10 – Whole tomatoes, with greatest diameter of less than 47 mm – Other: ★ 0702 00 91 – – In trusses ★ 0702 00 99 – – Other** |
| –––––For other purposes: **2710 19 43 ––––––With a sulphur content not exceeding 0,001 % by weight** 2710 19 46 ––––––With a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight 2710 19 47 ––––––With a sulphur content exceeding 0,002 % by weight but not exceeding 0,1 % by weight 2710 19 48 ––––––With a sulphur content exceeding 0,1 % by weight | – – – – – For other purposes: – – – – – – With a sulphur content not exceeding 0,001 % by weight: **★ 2710 19 42 – – – – – – – Having a bio-based carbon content (5) of at least 80 % by weight ★ 2710 19 44 – – – – – – – Other** 2710 19 46 – – – – – – With a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight 2710 19 47 – – – – – – With a sulphur content exceeding 0,002 % by weight but not exceeding 0,1 % by weight |
| 2903 89 ––Other: 2903 89 10 –––1,2-Dibromo-4-(1,2-dibromoethyl)cyclohexane; tetrabromocyclooctanes **2903 89 80 –––Other** | 2903 89 – – Other: 2903 89 10 – – – 1,2-Dibromo-4-(1,2-dibromoethyl)cyclohexane; tetrabromocyclooctanes **★ 2903 89 20 – – – Hexabromocyclododecanes (HBCDs) ★ 2903 89 70 – – – Other** |
| 2929 Compounds with other nitrogen function: 2929 10 00 –Isocyanates **2929 90 00 –Other** | 2929 90 – Other: **★ 2929 90 10 – – N,N-Dimethylphosphoramidic dichloride ★ 2929 90 90 – – Other** |
| 2930 90 –Other: 2930 90 13 ––Cysteine and cystine 2930 90 16 ––Derivatives of cysteine or cystine 2930 90 30 ––DL-2-hydroxy-4-(methylthio)butyric acid 2930 90 40 ––2,2′-Thiodiethylbis[3-(3,5-di-tert-butyl-4-hydroxyphenyl)propionate] 2930 90 50 ––Mixture of isomers consisting of 4-methyl-2,6-bis(methylthio)-m- phenylenediamine and 2-methyl-4,6-bis(methylthio)-m-phenylenediamine **2930 90 98 ––Other** | 2930 90 – Other: 2930 90 13 – – Cysteine and cystine 2930 90 16 – – Derivatives of cysteine or cystine 2930 90 30 – – DL-2-hydroxy-4-(methylthio)butyric acid 2930 90 40 – – 2,2′-Thiodiethylbis[3-(3,5-di-tert-butyl-4-hydroxyphenyl)propionate] 2930 90 50 – – Mixture of isomers consisting of 4-methyl-2,6-bis(methylthio)-mphenylenediamine and 2-methyl-4,6-bis(methylthio)-m-phenylenediamine **★ 2930 90 80 – – Phorate (ISO) ★ 2930 90 95 – – Other** |
| 2931 49 ––Other: 2931 49 10 –––Sodium 3-(trihydroxysilyl)propyl methylphosphonate 2931 49 20 –––Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate 2931 49 30 –––Etidronic acid (INN) (1-hydroxyethane-1,1-diphosphonic acid) and its salts 2931 49 40 –––(Nitrilotrimethanediyl)tris(phosphonic acid), {ethane-1,2-diylbis[nitrilobis (methylene)]}tetrakis(phosphonic acid), [(bis{2-[bis(phosphonomethyl)amino] ethyl}amino)methyl]phosphonic acid, {hexane-1,6-diylbis[nitrilobis(methylene)]} tetrakis(phosphonic acid), {[(2-hydroxyethyl)imino]bis(methylene)}bis (phosphonic acid), and [(bis{6-[bis(phosphonomethyl)amino]hexyl}amino) methyl]phosphonic acid; salts thereof **2931 49 90 –––Other** | 2931 49 – – Other: 2931 49 10 – – – Sodium 3-(trihydroxysilyl)propyl methylphosphonate 2931 49 20 – – – Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate 2931 49 30 – – – Etidronic acid (INN) (1-hydroxyethane-1,1-diphosphonic acid) and its salts 2931 49 40 – – – (Nitrilotrimethanediyl)tris(phosphonic acid), {ethane-1,2-diylbis[nitrilobis(methylene)]}tetrakis(phosphonic acid), [(bis {2-[bis(phosphonomethyl)amino]ethyl}amino)methyl]phosphonic acid, {hexane-1,6-diylbis[nitrilobis(methylene)]}tetrakis(phosphonic acid), {[(2-hydroxyethyl)imino]bis(methylene)}bis(phosphonic acid), and [(bis {6-[bis(phosphonomethyl)amino]hexyl}amino)methyl]phosphonic acid; salts thereof **★ 2931 49 50 – – – Bis(1-methylpentyl) methylphosphonate ★ 2931 49 60 – – – Butyl methylphosphinate ★ 2931 49 80 – – – Other** |
| 3102 Mineral or chemical fertilisers, nitrogenous: 3102 10 –Urea, whether or not in aqueous solution: **3102 10 10 ––Urea containing more than 45 % by weight of nitrogen on the dry anhydrous product** 3102 10 90 ––Other | 3102 Mineral or chemical fertilisers, nitrogenous: 3102 10 – Urea, whether or not in aqueous solution: **– – Urea containing more than 45 % by weight of nitrogen on the dry anhydrous product:** **★ 3102 10 12 – – – In aqueous solution, containing at least 31,8 % but not exceeding 33,2 % by weight of urea ★ 3102 10 15 – – – In aqueous solution, containing more than 33,2 % but not exceeding 55 % by weight of urea ★ 3102 10 19 – – – Other** 3102 10 90 – – Other |
| –Sawdust and wood waste and scrap, not agglomerated: 4401 41 00 ––Sawdust **4401 49 00 ––Other** | – Sawdust and wood waste and scrap, not agglomerated: 4401 41 00 – – Sawdust **4401 49 – – Other: ★ 4401 49 10 – – – Bark and production waste, scrap, rejects and residues ★ 4401 49 90 – – – Other** |
| –––Other: **4411 13 92 ––––Of a density exceeding 0,8 g/cm3 (HDF)** 4411 13 94 ––––Of a density not exceeding 0,8 g/cm3 4411 14 ––Of a thickness exceeding 9 mm: 4411 14 10 –––Not mechanically worked or surface covered (raw board)  –––Other: **4411 14 92 ––––Of a density exceeding 0,8 g/cm3 (HDF)** 4411 14 95 ––––Of a density exceeding 0,5 g/cm3 but not exceeding 0,8 g/cm3 4411 14 97 ––––Of a density not exceeding 0,5 g/cm3 | – – – Other: – – – – Of a density exceeding 0,8 g/cm3 (HDF): **★ 4411 13 91 – – – – – Laminate floor coverings ★ 4411 13 93 – – – – – Other** 4411 13 94 – – – – Of a density not exceeding 0,8 g/cm3 4411 14 – – Of a thickness exceeding 9 mm: 4411 14 10 – – – Not mechanically worked or surface covered (raw board) – – – Other: – – – – Of a density exceeding 0,8 g/cm3 (HDF): **★ 4411 14 91 – – – – – Laminate floor coverings ★ 4411 14 93 – – – – – Other** 4411 14 95 – – – – Of a density exceeding 0,5 g/cm3 but not exceeding 0,8 g/cm3 4411 14 97 – – – – Of a density not exceeding 0,5 g/cm3 |
| 8503 00 Parts suitable for use solely or principally with the machines of heading 8501 or 8502: 8503 00 10 –Non-magnetic retaining rings Other: 8503 00 91 ––Of cast iron or cast steel **8503 00 99 ––Other** | 8503 00 Parts suitable for use solely or principally with the machines of heading 8501 or 8502: 8503 00 10 – Non-magnetic retaining rings **★ 8503 00 20 – Steel laminations and stator and rotor cores, whether or not stacked** – Other: 8503 00 91 – – Of cast iron or cast steel **★ 8503 00 98 – – Other** |
| 8521 Video recording or reproducing apparatus, whether or not incorporating a video tuner: **8521 10 –Magnetic tape-type:** **8521 10 20 ––Using tape of a width not exceeding 1,3 cm and allowing recording or reproduction at a tape speed not exceeding 50 mm per second** **8521 10 95 ––Other** 8521 90 00 –Other | 8521 Video recording or reproducing apparatus, whether or not incorporating a video tuner: **★ 8521 10 00 – Magnetic tape-type** 8521 90 00 – Other |
| –Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:  8527 21 ––Combined with sound recording or reproducing apparatus:  **–––Capable of receiving and decoding digital radio data system signals:**  **8527 21 20 ––––With laser reading system**  **––––Other:**  **8527 21 52 –––––Of the cassette-type with an analogue and digital reading system**  **8527 21 59 –––––Other** | – Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:  8527 21 – – Combined with sound recording or reproducing apparatus:  **★ 8527 21 30 – – – Capable of receiving and decoding digital radio data system signals** |
| –Reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus:  **8528 71 ––Not designed to incorporate a video display or screen:**  **–––Video tuners:**  **8528 71 11 ––––Electronic assemblies for incorporation into automatic data-processing machines**  **8528 71 15 ––––Apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals (so-called ‘set-top boxes which have a communication function’, including those incorporating a device performing a recording or reproducing function, provided that they retain the essential character of a set top box which has a communication function)**  **8528 71 19 ––––Other.**  **–––Other:**  **8528 71 91 ––––Apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals (so-called ‘set-top boxes which have a communication function’, including those incorporating a device performing a recording or reproducing function, provided that they retain the essential character of a set top box which has a communication function)**  **8528 71 99 ––––Other**. | – Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus:  **★ 8528 71 00 – – Not designed to incorporate a video display or screen** |
| 8529 90 –Other:  8529 90 15 ––Organic light-emitting diode modules and organic light-emitting diode panels for the apparatus of subheadings 8528 72 or 8528 73  ––Other:  **8529 90 18 –––Of articles of subheadings 8524 11 00 and 8524 91 00**  **8529 90 20 –––Of digital cameras falling within subheadings 8525 81 00, 8525 82 00, 8525 83 00 and 8525 89 00; Of apparatus of subheadings 8525 60 00, 8528 42 00, 8528 52 10 and 8528 62 00**  **–––Other:**  **8529 90 40 ––––Cabinets and cases**  **8529 90 65 ––––Electronic assemblies**  **––––Other:**  **8529 90 91 –––––Light-emitting diode (LED) backlight modules, which are lighting sources that consist of one or more LEDs, and one or more connectors and are mounted on a printed circuit or other similar substrate, and other passive components, whether or not combined with optical components or protective diodes, and used as backlight illumination for liquid crystal displays (LCDs)**  **–––––Other:**  **8529 90 92 ––––––For television cameras falling within subheadings 8525 81, 8525 82, 8525 83 and 8525 89 and apparatus of headings 8527 and 8528**  **8529 90 97 –––––– Other** | 8529 90 – Other:  8529 90 15 – – Organic light-emitting diode modules and organic light-emitting diode panels for the apparatus of subheadings 8528 72 or 8528 73  – – Other:  **★ 8529 90 30 – – – Electronic assemblies**  **– – – Other:**  **★ 8529 90 93 – – – – For apparatus of headings 8527 and 8528**  **★ 8529 90 96 – – – – Other** |

***Kaynak:***[***http://www.mevzuat.net***](http://www.mevzuat.net/)

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