**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 weight2710 19 47 ––––––With a sulphur content exceeding 0,002 % by weight but not exceeding 0,1 % by weight2710 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 weight2710 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 cystine2930 90 16 ––Derivatives of cysteine or cystine2930 90 30 ––DL-2-hydroxy-4-(methylthio)butyric acid2930 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 cystine2930 90 16 – – Derivatives of cysteine or cystine2930 90 30 – – DL-2-hydroxy-4-(methylthio)butyric acid2930 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 methylphosphonate2931 49 20 –––Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate2931 49 30 –––Etidronic acid (INN) (1-hydroxyethane-1,1-diphosphonic acid) and its salts2931 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 methylphosphonate2931 49 20 – – – Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate2931 49 30 – – – Etidronic acid (INN) (1-hydroxyethane-1,1-diphosphonic acid) and its salts2931 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 % byweight 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/cm34411 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/cm34411 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/cm34411 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/cm34411 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 ringsOther: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 ofheading 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 notincorporating 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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