TÜRKİYE ODALAR VE BORSALAR BİRLİĞİ

BS9KLEC73U

Dumlupınar Bulvarı No:252 (Eskişehir Yolu 9. Km.) 06530 /ANKARA www.tobb.org.tr - tobb@hs01.kep.tr

Sayı : E-34221550-104.01-5437 **Tarih:** 30.05.2024
Konu : Bazı Ürünlerde Gümrük Vergisi Oran Değişikliği/Meksika

TÜM ODA VE BORSALARA
(Genel Sekreterlik)

İlgi : a) 14.05.2024 tarihli ve 4815 sayılı yazımız.
b) Ticaret Bakanlığı'ndan alınan 16.05.2024 tarihli ve 96853726 sayılı yazı.

İlgi (a)'da kayıtlı yazımızda, Meksika Genel İthalat ve İhracat Vergileri Kanunu kapsamında yürürlüğe giren Kararname ile yazıda detayları verilen ürün gruplarını içeren 544 gümrük tarife kodunda sınıflandırılan eşyanın ithalatında, gümrük vergilerinin %5 ila %50 arasında değişen oranlarda yeniden tesis edildiği bildirilmişti.

Bu defa, ekte bir örneği sunulan ilgi (b)'de kayıtlı yazıda, söz konusu Kararname'de değişiklik yapılmış olduğu belirtilerek, yazıda detayları verilen ürün gruplarını içeren GTİP'e sahip eşyanın ithalatında gümrük vergilerine yönelik yeni bir düzenleme yapıldığı belirtilmiştir.

Yazıda, söz konusu Kararnameye erişim sağlanabilecek internet sitesinin bilgisi ve Kararnamenin gayriresmi tercümesi de iletilmiştir.

Bilgilerini ve Odanızın/Borsanızın ilgili üyelerine konu hakkında duyuru yapılmasını önemle rica ederim.

Saygılarımla,

e-imza
Mustafa SARAÇÖZ
Genel Sekreter

EK:
1- Ticaret Bakanlığı'ndan alınan yazı.
2- Gayriresmi Tercüme (3 sayfa)

Bu belge, 5070 Sayılı Elektronik İmza Kanununa göre Güvenli Elektronik İmza ile İmzalanmıştır.
Evrak sorgulaması https://odaborsaebys.tobb.org.tr:443/tso-sanliurfa-envision/Validate_Doc.aspx?eD=BSFC5UCSB&eS=3934 adresinden yapılabilir.

T.C.
TİCARET BAKANLIĞI
İhracat Genel Müdürlüğü

Sayı : E-68460249-458.99-00096853726
Konu : Bazı Ürünlerde Gümrük Vergisi Oran Değişikliği

DAĞITIM YERLERİNE

İlgi : 30.04.2024 tarihli ve E-68460249-458.99-00096314090 sayılı yazımız.

İlgi'de kayıtlı yazımızda Meksika Genel İthalat ve İhracat Vergileri Kanunu kapsamında 22.04.2024 tarihli Meksika Federal Resmi Gazetesi'nde yayımlanarak yürürlüğe giren Kararname ile adil piyasa koşullarının sağlanması, yerli sanayinin gelişiminin teşvik edilmesi ve iç pazarın desteklenmesi amacıyla; çelik, alüminyum, tekstil, giyim, ayakkabı, ahşap, plastik ve mamulleri, kimyasal ürünler, kâğıt ve karton, seramik ürünler, cam ve mamulleri, elektrikli teçhizat, ulaşım ekipmanları, müzik aletleri ve mobilya ürünlerini kapsayan 544 gümrük tarife satırındaki malların ithalatında gümrük vergilerinin %5 ila %50 arasında değişen oranlarda yeniden düzenlendiği bildirilmektedir.

Bu defa, söz konusu Kararname'de değişiklik yapan 9.5.2024 tarihli Meksika Federal Resmi Gazetesi'nde yayımlanarak yürürlüğe giren Kararname ile GTİP Kodu 7601.10.02 "İşlenmemiş alaşımsız aluminyum" ile GTİP Kodu 7601.20.02 "İşlenmemiş aluminyum alaşımları" ürünlerinin, 22.04.2024 tarihli Kararname kapsamından çıkarılarak, mezkûr ürünlerin ithalatında gümrük vergisinin %0 oranında uygulanmasına yönelik bir düzenleme yapılmış ve GTİP Kodu 3102.21.01 "Amonyum Sülfat"ın ithalatında uygulanan %0 oranındaki gümrük vergisi %35 oranına yükseltildiği ifade edilmektedir.

Bu kapsamda, yukarıda özetlenen düzenlemelere ilişkin olarak daha detaylı bilgi https://www.dof.gob.mx/nota_detalle.php?codigo=5725965&fecha=08%2F05%2F2024#gsc.tab=0 internet adresinden erişilebilen Kararname metninde bulunmakla birlikte; ilgili Müşavirlikçe İngilizce diline yapılan gayri resmi tercüme yazımız ekinde iletilmektedir.

Bu itibarla, mezkur duruma ilişkin olarak anılan ülke ile işbirliği yapan üyelerinize e-posta ile bilgilendirme yapılmasının ve ilave bilgi için ilgili Ticaret Müşavirliğimiz (meksika@ticaret.gov.tr) ile temasa geçilmesinin faydalı olacağı değerlendirilmektedir.

Bilgilerini ve gereğini rica ederim.

Koray Ali KONCA
Bakan a.
Daire Başkan V.

Bu belge güvenli elektronik imza ile imzalanmıştır.
Belge Doğrulama Kodu: C899A0FD-13BD-43CF-982E-0F79C2667DA9 https://www.turkiye.gov.tr/ticaret-bakanligi-ebys

Adres: Söğütözü Mah. 2176 Sok. No:63 Çankaya/ANKARA
Telefon No: 03122048721 Faks No: 03122048632
e-Posta: akgulo@ticaret.gov.tr
İnternet Adresi: www.ticaret.gov.tr
KEP Adresi:
Ayrıntılı bilgi için:
Onur AKGÜL
Ticaret Uzmanı
Telefon No: 03122048721

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Ek: Decree that modifies the Rate of the Law of General Import and Export Taxes, Official Gazette of the Federation on May 8, 2024-DOF

Dağıtım:
Türkiye ve Odalar ve Borsalar Birliği Genel Sekreterliğine
Türkiye İhracatçılar Meclisi Genel Sekreterliğine

Bu belge güvenli elektronik imza ile imzalanmıştır.

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May 9th, 2024

DOF: 08/05/2024

DECREE that reforms the various ones that modify the Rate of the Law of General Import and Export Taxes, and the Decree that exempts the payment of import tariffs and grants administrative facilities to various merchandise of the basic basket and basic consumption of families.

In the margin a seal with the National Coat of Arms, which says: United Mexican States.- Presidency of the Republic.

ANDRÉS MANUEL LÓPEZ OBRADOR , president of the Mexican United States, in the exercise of the power conferred on me by articles 89, fraction I, and 131, second paragraph, of the Political Constitution of the Mexican United States; with foundation in sections 31, 34, 35 and 39 of the Federal Public Administration Organic Act; 2nd, 4th, fractions I and II, 6th, and 12 of the Foreign Trade Act, and 59, fraction IV, of the Customs Act, y

WHEREAS

That article 25, first paragraph, of the Political Constitution of the United Mexican States (CPEUM) establishes that " [t]he State is responsible for the stewardship of national development to guarantee that it is comprehensive and sustainable, that it strengthens the sovereignty of the Nation." and its democratic regime and that, through competitiveness, the promotion of economic growth and employment and a fairer distribution of income and wealth, allows the full exercise of freedom and dignity of individuals, groups and social classes " ;

That article 131, second paragraph, of the CPEUM confers on the Federal Executive the extraordinary power to increase, decrease or eliminate the quotas of export and import tariffs, issued by the Congress of the Union, and to create others, as well as to restrict and prohibit imports, exports and transit of products, articles and effects, when deemed urgent, in order to regulate foreign trade, the country's economy, the stability of national production or to carry out any other purpose, in benefit of the country;

That, the National Development Plan 2019-2024, published in the Official Gazette of the Federation (DOF) on July 12, 2019, establishes in its general axis " Economy " , section " Promote economic reactivation, the internal market and the employment " , that one of the central tasks of the current federal government is to promote economic reactivation and ensure that the economy grows again at acceptable rates, which requires strengthening the internal market;

That the " Decree issuing the Law on General Import and Export Taxes " , published in the DOF on June 7, 2022, establishes in its article 1. the tariff quotas of said law that attend to the classification of the merchandise, and serve to determine the general import and export taxes;

That the " Decree modifying the Rate of the Law of General Import and Export Taxes , the Decree to support the competitiveness of the terminal automotive industry and the promotion of the development of the domestic automobile market, the Decree for the Promotion of the Manufacturing, Maquiladora and Export Services Industry, the Decree establishing the general import tax for the border region and the northern border strip, the Decree of the Chetumal free zone, the Decree for the that various Sector Promotion Programs are established, the Decree that regulates the definitive importation of used vehicles and the various ones that establish quota tariffs " , published in the DOF on November 18, 2022, modified various instruments to update them in accordance with the new rate of the General Import and Export Tax Law (TIGIE), published in the DOF on June 7, 2022, in order to provide legal certainty to foreign trade users, in which They include the tariff fractions of the steel, footwear, textile and clothing sectors, among others;

That the " Decree modifying the Rate of the Law of General Import and Export Taxes " , published in the DOF on August 15, 2023, temporarily modifies the tariffs of 392 tariff fractions of the TIGIE, related to steel, aluminum, bamboo, rubber, chemicals, oils, soap, paper, cardboard, ceramic products, glass, electrical material, musical instruments and furniture, among others, in order to provide certainty

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Gelen Tarih Sayı: 03.06.2024 - 3934

and fair market conditions to all sectors that face situations of vulnerability, to allow the recovery of the national industry, promote its development and support the internal market;

That the " Decree modifying the Rate of the Law of General Import and Export Taxes " , published in the DOF on April 22, 2024, establishes temporary tariffs, between 5% to 50%, to the import of goods classified in 544 tariff items relating to steel, aluminum, textiles, clothing, footwear, wood, plastic and its manufactures, chemical products, paper and cardboard, ceramic products, glass and its manufactures, electrical equipment, transport equipment, instruments musical instruments, furniture, among others, specifically setting an import tariff of 35% and 20% for tariff items 7601.10.02 (unalloyed aluminum) and 7601.20.02 (aluminum alloys), respectively, in order to provide certainty and fair market conditions for the sectors of the national industry that face situations of vulnerability, derived from practices that alter and affect international trade, and thus promote the development of the national industry and support the internal market;

That currently there is no national production of primary raw aluminum (unalloyed and alloyed), and the availability of said merchandise in countries with which Mexico has signed an international treaty on trade matters is insufficient to satisfy the supply of the automotive industries. , auto parts, and electronics, among others, which is why it is necessary to delete tariff items 7601.10.02 and 7601.20.02 of the Decree referred to in the previous considering, in order to avoid affecting the operation of the supply chain of said industries;

That the "Decree that exempts the payment of import tariffs and grants administrative facilities to various goods in the basic basket and basic consumption of families", published in the DOF on January 6, 2023 and its subsequent modifications of May 18, June 23 and December 27, all of 2023, grants temporary exemption from paying tariffs, as well as administrative facilities to prove compliance with non-tariff regulations and restrictions in the definitive import procedure of various products that They are part of the basic basket, among which is ammonium sulfate, until December 31, 2024, in order to continue with the implementation of measures that counteract the effects of the inflationary trend;

That in the period from 2019 to 2023, imports of ammonium sulfate went from a share of 22% to 51% of apparent national consumption, which has caused a shift in competitiveness, as well as idle installed capacity of the national industry. of fertilizers, since it has sufficient resources and infrastructure to meet the demand of the domestic market, so it is advisable to increase the import tariff on ammonium sulfate that is classified in tariff fraction 3102.21.01, as well as eliminate said tariff fraction of the Decree indicated in the previous considering , in order to provide fair market conditions to the national fertilizer industry sector, and

That, in accordance with the provisions of the Foreign Trade Law, the measures referred to in this instrument have the opinion of the Foreign Trade Commission, I have seen fit to issue the following:

DECREE

First article. Tariff sections 7601.10.02 and 7601.20 are **deleted** from the Sole Article of the Decree modifying the Tariff of the Law on General Import and Export Taxes , published in the Official Gazette of the Federation on April 22 , 2024. .02 of the Tariff of the Law of General Import and Export Taxes .

Second Article. The tariff of the tariff fraction of the Tariff of the Law of General Import and Export Taxes, published in the Official Gazette of the Federation on June 7, 2022 and its subsequent modifications, is **modified** , which is indicated below:

CODE	DESCRIPTION	UNIT	FEE (TARIFF)	
			TAX TAX	EXP TAX
3102.21.01	Ammonium sulphate.	Kg	35	Ex.

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Third Article. It is **deleted** from the Second Article of the "Decree that exempts the payment of import tariffs and grants administrative facilities to various goods in the basic basket and basic consumption of families", published in the Official Gazette of the Federation on 06 of January 2023 and its subsequent modifications, tariff section 3102.21.01 of the Tariff of the General Import and Export Tax Law.

TRANSIENT

Only. This decree comes into force the day after its publication in the Official Gazette of the Federation.

Given at the residence of the Federal Executive Branch, in Mexico City on May 8, 2024.- **Andrés Manuel López Obrador.-** Heading.- The Secretary of the Treasury and Public Credit , **Rogelio Eduardo Ramírez de la O.-** Heading.- The Secretary of Economy , **Raquel Buenrostro Sánchez.-** Heading.- The Secretary of Agriculture and Rural Development , **Víctor Manuel Villalobos Arámbula.-** Heading.- The Secretary of Health , **Jorge Carlos Alcocer Varela.-** Heading.

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