



**KARADENİZ İHRACATÇI BİRLİKLERİ  
GENEL SEKRETERLİĞİ**

**Sayı** : 35649853-TİM.KİB.GSK.UYG.2024/1537-4203

Giresun, 30/12/2024

**Konu** : Rusya - Tahıl Ürünleri İhracat Kotası ve Gıda Ürünlerinde KDV Oranı

**E-POSTA**

**KARADENİZ HUBUBAT BAKLIYAT YAĞLI TOHUMLAR VE MAMULLERİ  
İHRACATÇILARI BİRLİĞİ ÜYELERİNE SİRKÜLER  
2024 / 792**

- İlgi:** a) 14/02/2023 tarih 94 sayılı sirkülerimiz.  
b) 18/01/2024 tarih 46 sayılı sirkülerimiz.

Sayın üyemiz,

Rusya Federasyonu tarafından yayımlanan muhtelif kararlarla; Avrasya Ekonomik Birliği üyeleri haricindeki üçüncü ülkelere yönelik gerçekleştirilecek buğday, çavdar, arpa ve mısır ürünleri ihracatında 15 Şubat - 30 Haziran 2023 tarihleri arasında (bu tarihler dahil) toplam 25,5 milyon ton, 15 Şubat - 30 Haziran 2024 tarihleri arasında (bu tarihler dahil) toplam 24 milyon tonluk kota uygulamaları getirildiği hususu ilgede kayıtlı sirkülerlerimiz ile duyurulmuştur.

Bu defa, Moskova Ticaret Müşavirliğinin bir yazısına atfen, Ticaret Bakanlığı İhracat Genel Müdürlüğünden alınan 25/12/2024 tarih 104334970 sayılı yazıda;

20.12.2024 tarihinde yayımlanan (<https://www.kisa.link/AFHcv>) gayriresmi İngilizce tercümesi ekli 18.12.2024 tarihli ve 1818 sayılı Hükümet Kararnamesi marifetiyle 15 Şubat - 30 Haziran 2025 tarihleri arasında (bu tarihler dahil) Rusya'dan Avrasya Ekonomik Birliği üyeleri haricindeki üçüncü ülkelere yönelik gerçekleştirilecek **buğday ve mahlut (AEB Armonize Sistem-AS-kodlarına göre; 1001 19 000 0 ve 1001 99 000 0) ürünleri ihracatında 10,6 milyon ton; çavdar, arpa ve mısır (AS-kodlarına göre 1002 90 000 0, 1003 90 000 0, 1005 90 000 0) ürünleri için "0" (sıfır) olmak üzere tahıl ürünleri ihracatında toplam 10,6 milyon tonluk** kota uygulaması getirildiği, söz konusu kota uygulaması dahilinde, 02 Haziran 2021 tarihinden itibaren Rusya Makamlarınca ihdas edilen tahıl destek mekanizması çerçevesinde kota kapsamındaki tahıl ürünleri ihracatında değişken miktarlarda ihracat vergileri uygulanmaya devam edeceği, buna göre, Rusya Tarım Bakanlığının, hesapladığı tahıl ihracatındaki ihracat vergisi miktarlarını haftalık olarak Bakanlığın resmi internet sitesinden yayımladığı, yayımlanan ihracat vergisinin yayım tarihini takip eden 3'üncü iş günü uygulandığı, diğer taraftan, belirlenen kotalar dışında **Rusya'dan tahıl ürünlerinde ise ihracat**

**Karadeniz İhracatçı Birlikleri Genel Sekreterliği**  
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Sertifika No: TORAMANO-İL-  
Kara No: 4476-34111-1411  
gere ince güvenli elektronik  
imza ile imzalanmıştır.  
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Ayrıntılı bilgi için: Şahin KURUL – Şube Müdürü

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vergisinin ton başına 100 Avrodan az olmamak şartıyla %50 oranında uygulandığı belirtilmektedir.

Aynı yazıda devamla, Moskova Ticaret Müşavirliğimizden Bakanlıklarına ulaşan bir başka bildirimde ise; 01.01.2020 tarihinden 31.12.2029'a kadar (dâhil) ortaya çıkan hukuki ilişkilerde geçerli olmak üzere ayçiçeği tohumu ve mısır tohumu ürünlerinde KDV oranının halihazırda %10 olarak uygulandığı ve Rusya yasal düzenlemeler resmi yayın sitesinde 13.12.2024 tarihinde yayımlanan İngilizce gayri resmi tercümesi ekli 06.12.2024 tarih ve 3596-R sayılı Hükümet Kararnamesi ile söz konusu tercihli KDV oranı uygulamasına konu tarımsal ürünlerin listesinin genişletilerek, 08.08.2024 tarihinden itibaren ortaya çıkan hukuki ilişkilerde geçerli olmak üzere uygulanmasına karar verildiği ifade edilmektedir.

Bilgilerinize sunarız.

*e-imzalıdır*  
**Sertaç Ş. TORAMANOĞLU**  
Genel Sekreter

**EKLER:**

**Ek.1** – Gayri Resmi Tercüme 18 Aralık 2024 (4 sayfa)

**Ek.2** – Gayri Resmi Tercüme 6 Aralık 2024 (5 sayfa)

# GOVERNMENT OF THE RUSSIAN FEDERATION

Resolution No. 1818

December 18 2024

## **On Amendments to the Resolution of the Government of the Russian Federation of December 31, 2021 No. 2595**

The Government of the Russian Federation decrees :

1. To approve the attached amendments to the Resolution of the Government of the Russian Federation of December 31, 2021 No. 2595 "On measures to regulate the export of wheat and meslin , barley, rye and corn outside the territory of the Russian Federation to states that are not members of the Eurasian Economic Union" (Collected Legislation of the Russian Federation, 2022, No. 2, Art. 533; No. 27, Art. 4864; 2023, No. 1, Art. 324; No. 25, Art. 4603; 2024, No. 1, Art. 175; No. 18, Art. 2426).
2. This resolution shall enter into force on the day of its official publication.

Chairman of the Government of  
the Russian Federation

M. Mishustin

APPROVED by the Decree of the  
Government of the Russian  
Federation dated December 18, 2024  
No. 1818

**C H A N G E S,**

**which are included in the Decree of the Government of the  
Russian Federation of December 31, 2021 No. 2595**

1. Clause 2 shall be supplemented with paragraphs of the following content:

"The volume of the tariff quota for the export outside the territory of the Russian Federation to states that are not members of the Eurasian Economic Union of wheat and meslin (codes 1001 19 000 0 and 1001 99 000 0 of the EAEU TN VED) from February 15 to June 30, 2025 (inclusive) shall be determined in the amount of 10.6 million tons.

The volume of the tariff quota for the export outside the territory of the Russian Federation to states that are not members of the Eurasian Economic Union of rye (code 1002 90 000 0 TN VED EAEU), barley (code 1003 90 000 0 TN VED EAEU) and corn (code 1005 90 000 0 TN VED EAEU) from February 15 to June 30, 2025 (inclusive) shall be determined in the total volume of 0 tons.

2. In the Rules for the distribution between participants in foreign trade activities of the volumes of the main part of tariff quotas for wheat and meslin , barley, rye and corn exported outside the territory of the Russian Federation to states that are not members of the Eurasian Economic Union, in accordance with the customs procedure for export, approved by the said resolution:

a) in paragraph 10<sup>2</sup>:

paragraph six shall be set out as follows:

$$“ V_{ki} = V_{bi} \times K_{li} ”;$$

after the eighth paragraph, add paragraphs of the following content: "  $K_{li}$  is a coefficient that:

for applicants to whom the volumes of the main part of the tariff quota were not allocated in the base period specified in paragraph 3 of these Rules, it is taken to be equal to 1;

for applicants who were allocated volumes of the main part of the tariff quota for the export of grain crops in the base period specified in paragraph 3 of these Rules, who carried out the export of grain crops in the base period specified in paragraph 3 of these Rules, under one-time export licenses issued by the Ministry of Industry and Trade of the Russian Federation in accordance with paragraph 7 of the Decree of the Government of the Russian Federation of December 31 2021 No. 2595 "On measures to regulate the export of wheat and meslin , barley, rye and corn outside the territory of the Russian Federation to states that are not members of the Eurasian Economic Union", based on the data provided by the Federal Customs Service, in the amount of 70 percent or less of the total volume of the tariff quota distributed to such applicants in the base period specified in paragraph 3 of these Rules, is taken equal to 0.7;

for applicants who were allocated volumes of the main part of the tariff quota for the export of grain crops in the base period specified in paragraph 3 of these Rules, who carried out the export of grain crops in the base period specified in paragraph 3 of these Rules, under one-time export licenses issued by the Ministry of Industry and Trade of the Russian Federation in accordance with paragraph 7 of the Decree of the Government of the Russian Federation of December 31 2021 No. 2595 "On measures to regulate the export of wheat and meslin , barley, rye and corn outside the territory of the Russian Federation to states that are not members of the Eurasian Economic Union", based on data provided by the Federal Customs Service, in an amount exceeding 70 percent of the total volume of the tariff quota distributed to such applicants in the base period specified in paragraph 3 of these Rules, is determined by the formula:

$$K_{li} = V_e / V_r$$

Where :"

in paragraph nine, the words "in the base period specified in paragraph 3 of these Rules" shall be replaced by the words "in the period from February 15 to June 30 (inclusive) of the year preceding the year for which tariff quotas are established";

b) clause 12 shall be supplemented with subclause "e" of the following content: "

e) zero volume of the main part of the tariff quota .".

3. In the Rules for the distribution among participants in foreign trade activities of volumes of the additional part of tariff quotas in relation to wheat and meslin , barley, rye and corn exported outside the territory of the Russian Federation to states that are not members of the Eurasian Economic Union, in accordance with the customs procedure for export , approved by the said resolution:

a) clause 10 after the words "through its authorized persons has the right" shall be supplemented with the words "through the use of the federal state information system "Unified Portal of State and Municipal Services (Functions)";

b) in subparagraph “k” of paragraph 26, the words “more than 100,000,000 kg” shall be replaced by the words “more than 30,000,000 kg”.

## Order of the Government of the Russian Federation of December 6, 2024 N 3596-r

1. To approve the attached amendments, which are introduced into the Order of the Government of the Russian Federation dated June 5, 2024 No. 1414-r (Collection of Legislation of the Russian Federation, 2024, No. 24, Art. 3376).

2. This order shall enter into force one day after the date of its official publication and shall apply to legal relations that arose from August 8, 2024.

Chairman of the Government  
of the Russian Federation  
M. Mishustin

Approved by  
the order of the Government  
of the Russian Federation dated December 6, 2024 N 3596-r

AMENDMENTS  
TO THE ORDER OF THE GOVERNMENT OF THE RUSSIAN FEDERATION OF JUNE 5,  
2024 N 1414-R

1. In paragraphs two and three of point 1, replace the words “sunflower and corn” with the words “agricultural crops”.

2. In the list of codes for treated (treated) sunflower and corn seeds in accordance with the All-Russian Classifier of Products by Type of Economic Activity, subject to value added tax at a tax rate of 10 percent upon sale, approved by the said order:

a) in the name, replace the words “sunflower and corn” with the words “agricultural crops”;

b) supplement with the following items:

"01.11.11.112	Seeds of winter hard wheat
01.11.11.122	Seeds of spring hard wheat
01.11.12.112	Winter soft wheat seeds
01.11.12.122	Spring soft wheat seeds

01.11.12.142	Meslin seeds
01.11.31.120	Winter barley seeds
01.11.31.121	Winter brewing barley seeds
01.11.31.129	Seeds of winter barley and other
01.11.31.220	Spring barley seeds
01.11.31.221	Spring brewing barley seeds
01.11.31.229	Seeds of spring barley and other
01.11.32.112	Winter rye seeds
01.11.32.122	Spring rye seeds
01.11.33.111	Oat seeds
01.11.41.200	Sorghum seeds
01.11.41.210	Grain sorghum seeds
01.11.41.211	Grain sorghum seeds - varieties
01.11.41.212	Grain sorghum seeds - hybrids
01.11.41.220	Sweet sorghum seeds
01.11.41.221	Sweet sorghum seeds - varieties
01.11.41.222	Sweet sorghum seeds - hybrids
01.11.41.230	Sorghum broom seeds - varieties
01.11.41.240	sudangrass seeds - hybrids
01.11.42.120	Millet seeds
01.11.49.112	Buckwheat seeds
01.11.49.122	Spring triticale seeds
01.11.49.124	Winter triticale seeds
01.11.49.132	Chumiza seeds
01.11.49.192	Cereal seeds not included in other groups
01.11.71.120	Bean seeds
01.11.72.120	Broad bean seeds
01.11.73.120	Chickpea seeds
01.11.74.120	Lentil seeds
01.11.75.120	Pea seeds
01.11.79.112	Vine seeds
01.11.79.122	Mung bean seeds
01.11.79.192	Seeds of other grain legumes (dried legumes), not included in other groups
01.11.81.110	Soybeans for sowing
01.11.84.000	Cotton seeds
01.11.91.110	Flax seeds for sowing
01.11.91.111	Flax seeds for sowing
01.11.91.112	Flax seeds for sowing
01.11.92.110	Mustard seeds for sowing
01.11.93.111	Winter rape seeds for sowing
01.11.93.121	Spring rapeseed ( colza ) seeds for sowing
01.11.94.110	Sesame seeds for sowing
01.11.99.110	Castor oil seeds
01.11.99.120	Oil poppy seeds



01.11.99.130	Southern Hemp Seeds
01.11.99.140	Central Russian hemp seeds
01.11.99.150	Camelina seeds
01.11.99.160	Safflower seeds
01.11.99.190	Other oilseeds, not included in other groups
01.12.10.120	Unhusked rice seeds
01.13.51.130	Potato seeds
01.13.60	Vegetable seeds, except sugar beet seeds
01.13.60.110	Table beet seeds, except sugar beet seeds
01.13.60.120	Seeds of annual vegetable crops, except beets
01.13.60.121	Onion sets
01.13.60.129	Seeds of other annual vegetable crops, except beets
01.13.60.130	Cabbage seeds of all types
01.13.60.140	Seeds of root vegetables
01.13.60.150	Solanaceae vegetable seeds
01.13.60.160	Pumpkin vegetable seeds
01.13.60.170	Salad vegetable seeds
01.13.60.180	Green vegetable seeds
01.13.60.190	Seeds of legumes and vegetable crops
01.13.60.210	Seeds of biennial vegetable crops
01.13.60.220	Seeds of perennial vegetable crops
01.13.60.230	Seeds of melons
01.13.60.240	Vegetable seed plants
01.13.60.250	Seeds of melons and gourds
01.13.60.260	Mother plants of vegetable crops, except beets
01.13.72	Sugar beet seeds
01.13.72.110	Polished sugar beet seeds
01.13.72.120	Sugar beet seeds coated
01.13.72.130	Encrusted sugar beet seeds
01.13.72.140	Sugar beet seed plants
01.13.72.150	Sugar beet mother plants
01.15.10.210	Tobacco seeds
01.15.10.220	Shag seeds
01.19.31.110	Fodder beet seeds
01.19.31.120	Seeds of fodder root crops, except fodder beet
01.19.31.130	Seeds of forage root crops
01.19.31.140	Mother plants of forage root crops
01.19.31.150	Seeds of annual herbs
01.19.31.160	Seeds of perennial herbs
01.19.31.161	Clover seeds
01.19.31.162	Alfalfa seeds
01.19.31.163	Sainfoin seeds
01.19.31.164	Seeds of meadow pasture grasses
01.19.31.165	Cereal grass seeds

01.19.31.169	Seeds of other perennial herbs
01.19.31.190	Seeds of other forage crops
01.25.20	Seeds of fruit crops
01.25.20.110	Seeds of pome fruit crops
01.25.20.120	Seeds of stone fruit crops".

3. In the list of codes of treated (treated) sunflower and corn seeds in accordance with the unified Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union, subject to value added tax at a tax rate of 10 percent when imported into the territory of the Russian Federation, approved by the said order:

a) in the name, replace the words “sunflower and corn” with the words “agricultural crops”;

b) supplement with the following items:

"0701 10 000 0	Seed potatoes
0703 10 110 0	Onion sets
0713 10 100 0	Peas ( <i>Pisum sativum</i> ) for sowing
0713 33 100 0	Common beans, including white small-seeded beans ( <i>Phaseolus vulgaris</i> ), for sowing
0713 34 000 1	Bambara groundnut ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> ) for sowing
0713 35 000 1	Cowpeas ( <i>Vigna unguiculata</i> ) for sowing
0713 39 000 1	Beans ( <i>Vigna</i> spp ., <i>Phaseolus</i> spp . ) other for sowing
0713 60 000 1	Pigeon pea ( <i>Cajanus cajan</i> ) for sowing
0713 90 000 1	Dried legumes, peeled, peeled or unpeeled, split or unsplit
1001 11 000 0	Durum seed wheat
1001 91 100 0	Seed spelt
1001 91 200 0	Seed wheat soft and meslin
1001 91 900 0	Wheat and other seed meslin
1002 10 000 0	Seed rye
1003 10 000 0	Barley seed
1004 10 000 0	Oats seed
1006 10 100 0	Unhusked rice (paddy rice) for sowing
1007 10 100 0	Seed hybrids of grain sorghum
1007 10 900 0	Other grain sorghum seed
1008 10 000 1	Buckwheat seed
1008 21 000 0	Millet seed
1008 30 000 0	Canary Seeds
1201 10 000 0	Soybeans, whether or not broken, seed
1202 30 000 0	Peanuts, not roasted or otherwise prepared, shelled or unshelled, ground or crushed, with seeds
1204 00 100 1	Flax seeds for sowing

1204 00 100 9	Flax seeds for sowing
1205 10 100 0	Low Erucic Acid Rapeseed or Colza Seeds for Sowing
1205 90 000 1	Rape seeds, or colza seeds , other for sowing
1207 21 000 0	Cotton seeds seed
1207 40 100 0	Sesame seeds seed
1207 50 100 0	Mustard seeds seed
1207 91 100 0	Poppy seeds seed
1209 (except 1209 30 000 0, 1209 99 10, 1209 99 910 0)	Seeds, fruits and spores for sowing (except seeds of forest trees, seeds of plants grown primarily for their flowers)".