

Circular

Istanbul, 3 February 2017

Circular No: 15

Subject: SCT rates on certain white appliances, yacht, cruiser, boat and excursion boats set to zero.

Through the Council of Ministers Decision no. 2017/9759 published in the Official Gazette dated 3 February 2017;

- SCT rate to be applied on yachts, cruisers, boats and excursion boats have been set to 0 % (zero).*
- SCT rates for the goods (refrigerators, freezers, water heaters, washing machines, tumbler dryers, dish washers and air conditioners) of which HS Codes and definitions are identified within the list provided in circular attachment are set to 0 % (zero) to be implemented until 30 April 2017 (this date included).*

The Decision no.2017/9759 has been enacted as of 3 February 2017.

Our explanations provided above include general information on the issue. No responsibility can be claimed against EY and Kuzey YMM ve Bağımsız Denetim A.Ş. due to the implications arising from the context of this document or emerging with respect to its context.

Best Regards,

KUZEY YMM VE BAĞIMSIZ DENETİM A.Ş.