

**Circular**

**Istanbul, 28 June 2017**

**Circular No: 76**

**Subject:** Amendments announced on the implementation of diplomatic exception and definition of standard fuel tank within the SCT Communique.

*Through the Communique (series no.1) Regarding Amendments on the General Implementation Communique for the Special Consumption Tax List (no.1), published in the Official Gazette dated 24 June 2017, amendments have been announced on the scope of diplomatic exception, taxpayers that could benefit of the diplomatic exception and the definition of standard fuel tank on deliveries of diesel oil to the vehicles loaded with export goods. The aforementioned Communique has been enacted as of 24 June 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.