

## Circular

**Istanbul, 19 April 2018**

**Circular No: 46**

**Subject: All goods classified under HS Code 3824.99.96.90.68 have been taken into the scope of SCT.**

Products defined as “Inorganic mixed solvents and thinners for varnishes and similar products” were classified under “HS Code 3824.99.96.90.68 – Others” and they were subject to a special consumption tax (SCT) within the (B) column of List no (I) attached to the SCT Law.

However, through the Article 56 of the Law no.7103 published in the second repetitive Official Gazette dated 27 March 2018, the lists attached to the SCT Law have been changed and the HS Code and expression of “3824.99.96.90.68 – Others” is inserted to the new (I)/B List.

Therefore, while the “Inorganic mixed solvents and thinners for varnishes and similar products” classified under HS Code 3824.99.96.90.68 as per the lists attached to the SCT Law previously, through the latest changes all products classified under the HS Code 3824.99.96.90.68 have become subject to SCT.

*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.**