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Circular

Istanbul, 7 May 2018 Circular No: 51

Subject: Minimum fixed SCT amounts on certain alcohol drinks redefined.

Through the Council of Ministers Decision no.2018/11674 published in the Official Gazette dated 5 May 2018, minimum fixed tax amounts on certain alcohol drinks existing in the column A of list no (III) attached to the SCT Law have been redefined.

The aforementioned Decision has been enacted as of 5 May 2018.

The concerning list is provided within the attachment of our circular.

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.