

Circular

Istanbul, 2 July 2018

Circular No: 80

Subject: SCT rates, minimum fixed and fixed SCT amounts on certain cigarette and tobacco products have been re-set.

Through the Council of Ministers Decision no. 2018/11999 published in the Official Gazette dated 30 June 2018; SCT rates, minimum fixed and fixed SCT amounts on certain cigarette and tobacco products which are indicated in the list attached to our circular have been re-set.

The aforementioned Council of Ministers Decision is enacted as of its publication date (30 June 2018).

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.