

Circular

Istanbul, 28 March 2018

Circular No: 40

Subject: SCT amounts and rates redefined for the goods within the lists no. (I), (II) and (III) attached to the SCT Law.

Summary: The goods within the lists attached to the Special Consumption Tax (SCT) Law had been identified pursuant to the HS Code (GTİP) existing in the Customs Tariff Schedule (TGTC). Despite many changes in TGTC since 2011, any harmonization on SCT Law was not performed for GTİP.

Through the articles 56, 57, 58 and 62 of the Law no.7103, published in the second repetitive Official Gazette dated 27 March 2018, HS Codes of the goods within the lists attached to the Special Consumption Tax (SCT) Law have been updated in line with the amendments to TGTC so as to remove the uncertainties.

SCT amounts and rates have been redefined for the goods within the lists no. (I), (II) and (III) attached to the SCT Law also including the amendments to the Law no.7103 through the Council of Ministers Decision no.2018/11542 published in the third repetitive Official Gazette dated 27 March 2017.

Besides, the list within the Article 1 of the Decision concerning the SCT applied on goods existing in the column (B) of the list no (I) attached to the SCT Law no.4760 enacted through the Council of Ministers Decision no.2012/3792 dated 08.10.2012 has also been amended. (Article 6 of the attached Decision contains the list).

In addition to that, amendments have been made on the list within Article 3 of the Decision concerning the SCT applied on goods existing in the column (B) of the list no (I) attached to the SCT Law no.4760 enacted through the Council of Ministers Decision no.2012/3792 dated 08.10.2012. (Article 7 of the attached Decision contains the list).

The council of Ministers Decision no.2018/11542 has been enacted as of 27 March 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.