

**Circular**

**Istanbul, 1 August 2017**

**Circular No: 93**

**Subject:** *New border gates added to the existing ones implementing VAT and SCT exemptions on the deliveries of diesel fuel for vehicles loaded with export goods.*

*Through the Council of Ministers Decision no.2017/10467 published in the Official Gazette dated 28 July 2017, new border gates have been added to the existing ones executing the implementation of VAT and SCT exemptions on the deliveries of diesel fuel for vehicles loaded with export goods.*

*Pertaining to that, the mentioned exemption will be implemented at land border gates in Çıldır Aktaş, Dilucu, Gürbulak, Hamzabeyli, İpsala, Kapıköy, Kapıkule, Sarp and maritime border gates in Alsancak, Ambarlı, Çeşme, Derince, Giresun, İskenderun, Karasu, Kepez, Mersin, Pendik, Samsun, Tekirdağ, Trabzon, Yalova ve Zonguldak.*

*Council of Ministers Decision no. 2017/10467 has been enacted as of its promulgation date.*

*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.