

## Circular

**Istanbul, 24 September 2018**

**Circular No: 100**

### **Subject: Special consumption tax (SCT) bases for passenger cars redefined.**

Through the Presidential Decision no.132 published in the Official Gazette dated 24 September 2018 and enacted as of the same date, special consumption tax (SCT) bases that are basis to SCT rates of passenger cars have been redefined.

Accordingly, passenger cars with engine capacity of under  $1600\text{ cm}^3$  and SCT base not exceeding TL 70.000 will be subject to 45 % SCT rate; cars with a SCT base between TL 70.000-120.000 will be subject to 50 % SCT rate while a SCT rate of 60 % will be applied on the others.

The Decision also contains new SCT bases for passenger cars with higher engine capacity and with an electric motor.

*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.**