

## Circular

**Istanbul, 25 January 2019**

**Circular No: 22**

**Subject: Definition of the standard fuel tank in the SCT exemption implementation valid for trucks carrying goods to be shipped abroad changed.**

At customs gates set by the Council of Ministers, the deliveries of diesel fuel to the tanks of trucks, tow trucks and semitrailers with a refrigerant unit carrying goods to be shipped abroad within the scope of the Customs Law export regime, provided that it does not exceed the standard fuel tank quantities of vehicles and refrigeration units, only in departures abroad is exempt from special consumption tax (SCT).

Special Consumption Tax List no. (I) General Communiqué for Implementation contains the definition of standard fuel tank.

Through the Communiqué series no.5 published in the Official Gazette dated 25 January 2019 and enacted as of the same date, the wording of “300 litres with a destination of Bulgaria and Turkish Republic of Northern Cyprus, regardless of the vehicle type“ has been added into the definition of standard fuel tank.

*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.**