

Circular

Istanbul, 15 August 2019

Circular No: 74

Subject: SCT List no (II) General Implementation Communique, notably on the exemption to disabled and handicapped people's vehicle purchase has been amended.

Through the SCT Communique series no.6 published in the Official Gazette dated 10 August 2019, SCT List no (II) General Implementation Communique's section related to the exception for disabled and handicapped people's vehicle purchases has been amended.

Also with the aforementioned Communique, phrases of Prime Ministry have been changed to Presidency, explanations have been made regarding the SCT implementations for some vehicles delivered to the Turkish Armed Forces and amendments have been made to the temporary Article 7 of the SCT Law on SCT exemption in the renewal of commercial vehicles.

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.