

Circular

Istanbul, 16 August 2019

Circular No: 75

Subject: SCT rates, minimum fixed and fixed SCT amounts on certain cigarette and tobacco products have been redefined.

Through the Presidential Decision no.1424 published in the Official Gazette dated 15 August 2019; SCT rates, minimum fixed and fixed SCT amounts on certain cigarette and tobacco products which are indicated in the list attached to our circular have been redefined.

The aforementioned Council of Ministers Decision is enacted as of its publication date (15 August 2019).

List no (III)

Goods indicated in column (B)

HS code	Goods	Tax rate (%)	Minimum fixed amount (TL)	Fixed amount (TL)
2402.20	Cigarettes containing tobacco	67	0,3899	0,4539
2402.90.00.00.00	Others (Cigars made of tobacco substitutes, open-ended cigars and cigarettes) - Cigarettes made of tobacco substitutes	67	0,3899	0,4539
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or rearranged tobacco; tobacco extracts and essences (2403.11.00.00.00, 2403.19.10.00.19, 2403.19.90.00.19, 2403.91.00.00.00, 2403.99.10.00.00, 2403.99.90.00.00 hariç)	67	0,3899	0,4539
2403.99.10.00.00	Tobacco for snuff and chewing	67	0,3899	0,4539

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.