

## Circular

**Istanbul, 25 December 2020**

**Circular No: 123**

**Subject: SCT rates on cigarette and some tobacco products redefined.**

The special consumption tax (SCT) rates for cigarettes and some tobacco products have been redefined through the Presidential Decision no.3328 published in the Official Gazette dated 25 December 2020.

The aforementioned Decision is enacted on the date of publication.

*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.