

## Circular

**Istanbul, 2 February 2021**

**Circular No: 12**

**Subject: SCT rates of passenger cars with only electric motor increased.**

The special consumption tax (SCT) rates of passenger cars with only electric motor have been redefined as indicated below, through the Presidential Decision no.3471 published in the Official Gazette dated 2 February 2021:

- Those with engine power not exceeding 85 kW 10%,
- Those with engine power exceeding 85 kW but lower than 120 kW 25%,
- Those with engine power over 120 kW 60%.

Prior to the decision, the rates were applied as 3%, 7% and 15% respectively.

The decision has been enacted on the date of publication (2 February 2021).

*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.