

Circular

13 August 2021

Circular No: 74

Subject: SCT base of certain personal cars has been increased.

SCT base of certain personal cars has been increased as shown in the table below according to Presidency Decree numbered 4373 and published on Official Gazette dated August 3, 2021.

Name of the Good	SCT Rate
-- Those having an engine capacity not exceeding 1600 cm³	
-- Those having a SCT base not exceeding TRY 92,000	45%
-- Those having a SCT base exceeding TL 92,000 but not exceeding TRY 150.000	50%
--- Others	80%
-- Those having an engine capacity exceeding 1600 cm³ but not exceeding 2000 cm³	
--- Those having an electrical engine capacity exceeding 50 kW but not having an engine capacity more than 1800 cm ³	
---- Those having a SCT base not exceeding TRY 114,000	45%
---- Those having a SCT base exceeding TL 114,000 but not exceeding TRY 170.000	50%
---- Others	80%

The Decree has entered into force on its publication date (Friday, August 13, 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 Bağımsız Denetim A.Ş.