

## Circular

22 December 2021

Circular No: 125

**Subject: The monetary limits to be applied in 2022 have been announced for the disabled to be able to purchase passenger cars as exempt from SCT.**

Pursuant to Article 7 of the Special Consumption Tax (SCT) Law; disabled people can purchase vehicles (passenger car, panelvan, pick-up, land vehicle, ATV, jeep, station wagon etc.) in tariff position 87.03 without SCT on their first acquisition for which the total price of which does not exceed 330,800 TRY for 2021, including SCT and all other taxes in the framework of requirements mentioned in the related article.

According the SCT General Communiqué with serial number 9 published in the Official Gazette dated 21 December 2021, the monetary limit above has been determined as 450,500 TRY for 2022.

*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.