

Circular

13 January 2022

Circular No: 9

Subject: SCT base and SCT rates of certain personal cars have been amended.

SCT base and SCT rates of certain personal cars have been amended as shown in the table below according to Presidency Decree numbered 5096 and published on Official Gazette dated January 13, 2022.

Name of the Good	SCT Rate (%)
-- Those having an engine capacity not exceeding 1600 cm³	
-- Those having a SCT base not exceeding TRY 120,000	45
-- Those having a SCT base exceeding TRY 120,000 but not exceeding TRY 150.000	50
-- Those having a SCT base exceeding TRY 150,000 but not exceeding TRY 175.000	60
-- Those having a SCT base exceeding TRY 175,000 but not exceeding TRY 200.000	70
--- Others	80
-- Those having an engine capacity exceeding 1600 cm³ but not exceeding 2000cm³	
--- 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 130,000	45
---- Those having a SCT base exceeding TRY 130,000 but not exceeding TRY 210.000	50
---- Others	80

The Decree has entered into force on its publication date (January 13, 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.