

## Circular

19 April 2022

Circular No: 40

**Subject: SCT base of mobile phones on the basis of SCT rates has been increased.**

With the Presidency Decree No. 5431 published in the Official Gazette dated April 19, 2022, the SCT bases on the basis of SCT rates of mobile phones have been increased as shown in the table below.

GTIP Code	Name of good	SCT Rate
8517.12.00.00.11	<b>Cellular wireless mobile phones having a receiver</b>	
	- Those whose special consumption tax base does not exceed 1.500 TRY	%25
(8517.13.00.00.00 8517.14.00.00.01)	- Those whose special consumption tax base exceeds 1.500 TRY but does not exceed 3.000 TL	%40
	- Others	%50

The decree has entered into force on its publication date (April 19, 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.