

Circular

19 April 2022

Circular No: 41

Subject: The minimum specific SCT amounts of some beverages and the SCT rates of some tobaccos have been re-determined.

The SCT rates and amounts have been determined as follows according to Presidency Decrees numbered 5429 and 5430 published on Official Gazette dated April 19, 2022:

- Minimum fixed tax amount of HS Code 2206.00 "Other fermented beverages (such as cider, perry, mead, sake), mixtures of fermented beverages not specified or included elsewhere in the tariff, and mixtures of fermented beverages and non-alcoholic beverages" 29.5849 TRY,
- The SCT rate of 2403.19.10.00.19 "Others (in packages with a net content not exceeding 500 grams)" and "Others (in packages with a net content exceeding 500 grams)" with GTIP number 2403.19.10.00.19 is 55%,

The Decrees in question have entered into force on 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.