

## Circular

**27 May 2022**

**Circular No: 52**

**Subject: Minimum fixed and fixed SCT amounts for alcoholic beverages, cigarettes and tobacco products have been re-determined.**

Included in the list (III) attached to the SCT Law with the Presidency Decree numbered 5614 published in the Official Gazette dated 27 May 2022; the minimum fixed SCT amounts and fixed SCT amounts for alcoholic beverages, cigarettes, tobacco and tobacco products have been re-determined.

In addition, except for the goods with GTIP number 2206.00, there will be no inflation increase in the SCT of the goods in the list (III) in the second half of 2022 (July-December/2022).

The Decree in question has entered into force on the date of publication (27 May 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.