

## Circular

24 November 2022

Circular No: 105

**Subject: SCT base of SCT rates of certain personal cars has been increased.**

In accordance with the Presidency Decree numbered 6417 and published on Official Gazette dated November 24, 2022, SCT base of SCT rates of certain personal cars has been amended as shown in the table below:

Name of the Good	SCT Rate (%)
<b>-- Those having an engine capacity not exceeding 1600 cm<sup>3</sup></b>	
-- Those having a SCT base not exceeding TRY 184,000	<b>45</b>
-- Those having a SCT base exceeding TRY 184,000 but not exceeding TRY 220.000	<b>50</b>
-- Those having a SCT base exceeding TRY 220,000 but not exceeding TRY 250.000	<b>60</b>
-- Those having a SCT base exceeding TRY 250,000 but not exceeding TRY 280.000	<b>70</b>
--- Others	<b>80</b>
<b>-- Those having an engine capacity exceeding 1600 cm<sup>3</sup> but not exceeding 2000cm<sup>3</sup></b>	
--- Those having an electrical engine capacity exceeding 50 kW but not having an engine capacity more than 1800 cm <sup>3</sup>	
---- Those having a SCT base not exceeding TRY 228,000	<b>45</b>
---- Those having a SCT base exceeding TRY 228,000 but not exceeding TRY 350.000	<b>50</b>
---- Others	<b>80</b>

The Decree has entered into force on its publication date (November 24, 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.