

## Circular

12 December 2022

Circular No: 111

**Subject: Tax Procedure Law and Law numbered 7423 including amendments on SCT Law have been published on Official Gazette.**

The regulations; containing amendments to the Tax Procedure Law and the Special Consumption Tax Law, of Law No. 7423 published in the Official Gazette dated December 10, 2022 are called to your attention below:

- In accordance with a new paragraph added to article 359 of Tax Procedure Law, those, who prevents the submission of documents, information or data electronically to Ministry of Treasury and Finance through intervening the system, ensuring the labeling or marking or transferring of labeled or marked product information to data center, via physically or information systems, in market regulated according to Law numbered 4733 shall be subject to imprisonment from 3 years up to 8 years.

- If it is determined during the examinations that the above crimes have been committed, without waiting for the completion of the examination, and if it is learned through other means, a report will be prepared by the Tax Inspectors and Assistant Tax Inspectors without starting the examination, and the situation will be reported to the Chief Public Prosecutor's Office together with the opinion of the report evaluation commission. It shall not be required to complete the inspection in order to be able to file a criminal case.

- If it is established that there are goods without marking or labeling even though they are subject to SCT and which are obliged to be labeled or marked, a special consumption tax shall be ex-officio assessed on behalf of the owners of these goods; for each determination, if the goods with the GTIP number 4813.10.00.80.00 (macaron) in the Schedule B annexed to the SCT Law exceed 5000, the owner of these goods and any of the importers or manufacturers shall be liable for a special price over the arm's length value or amount on the date of determination of the goods.

The above provisions shall enter into force on January 1, 2024.

*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.