

Circular

31 December 2022

Circular No: 135

Subject: The monetary limits to be applied in 2023 have been announced for the disabled to be able to purchase passenger cars as exempt from SCT.

Pursuant to Article 7 of the Special Consumption Tax (SCT) Law; disabled people can purchase vehicles (passenger car, panelvan, pick-up, land vehicle, ATV, jeep, station wagon etc.) in tariff position 87.03 without SCT on their first acquisition for which the total price of which does not exceed 450,500 TRY for 2022, including SCT and all other taxes in the framework of requirements mentioned in the related article.

With the Serial No 11 SCT General Communiqué published in the 2nd repeated Official Gazette dated 30 December 2022, the above monetary limit has been determined as 1.004.200 TRY for the year 2023.

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.