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Turkey increases special consumption tax base for portable radiotelephone devices

Turkish President Decision No. 5431, published in the *Official Gazette* on 19 April 2022, amends Annex IV of the Special Consumption Tax (SCT) Code.

Under the President Decision, the special consumption tax bases have been changed for the portable (cellular) radiotelephone devices. The tax base for smart phones (8517.13.00.00.00) and smartwatches (8517.14.00.00.01) has been increased to TL1,500 TL from TL640.

The table after the change is as follows:

HS Code	Description	Tax rate
8517.12.00.00.11(old)	Products for which the SCT tax base does not exceed TL1,500.	25%
(8517.13.00.00.00 8517.14.00.00.01)	Products for which the SCT tax base exceeds TL1,500 TL but does not exceed TL3,000.	40%
	Others	50%

The changes enter into force on 19 April 2022.

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