

Circular

28 July 2023

Circular No: 85

Subject: Principles and procedures regarding additional motor vehicle tax have been determined.

In accordance with Law numbered 7456 (OG: 15.07.2023), additional Motor Vehicle Tax has been generated. In this framework; single time “Additional Motor Vehicle Tax” should be paid for vehicles subject to taxations according to tariffs numbered (I), (I/A), (II) and (IV) of Motor Vehicle Tax Law. The first installment of the additional tax for vehicles registered and recorded with the relevant registries on 15 July 2023 should be paid until 31 August 2023 while the second installment should be paid until 30 November 2023.

Additional tax regarding vehicles which shall be registered for the first time in July 15-December 31, 2023 shall be paid in advance with motor vehicle tax of such vehicles.

Principles and procedures regarding application of above provisions are regulated according to Serial No.1 Communique published on Official Gazette dated July 28, 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.