

Circular

28 December 2023

Circular No: 124

Subject: Special Consumption Tax (SCT) rates and minimum fixed and lump sum SCT amounts for cigarettes and some tobacco products have been redetermined.

With the Presidential Decree No. 8001 published in the Official Gazette dated 28 December 2023, the special consumption to be applied for some goods in table (B) of the list (III) (GTİP numbers 2402.20, 2402.90.00.00.00, 24.03 and 2403.99.10.00.00). tax (SCT) rates, minimum lump sum and lump sum SCT amounts have been re-determined to be effective as of January 1, 2024.

On the other hand, there will be no inflation increase for the January-June period of 2024 for goods whose SCT rates and minimum lump sum and fixed SCT amounts have been redetermined.

The above Decree 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.