

## Circular

16 September 2024

Circular No: 69

**Subject: SCT rates and lump-sum tax amounts for cigarettes have been re-determined.**

In accordance with the Presidency Decree numbered 8958 and published on Official Gazette dated September 14, 2024 regarding cigarettes;

- Respective SCT rates are decreased to 53,5% from 57%,
- Lump-sum tax amounts are increased to TRY 7,8 from TRY 5,7424,
- Minimum lump-sum tax amounts have been remained fixed as TRY 1,7026.

The Decree has entered into force on September 14, 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.