

Circular

25 September 2024

Circular No: 73

Subject: Persons in whose name vehicles are recorded and registered during the initial acquisition of vehicles will be included within the scope of electronic notification as of 1 January 2025.

Under the TPL General Communiqué series no. 568, published in the Official Gazette dated 25 September 2024, natural persons and legal entities, as well as organizations without legal personality in whose name the goods (vehicles) subject to recording and registration among the ones listed in the Schedule no. (II) attached to the Special Consumption Tax (SCT) Law, have been included within the scope of the obligation to use electronic addresses suitable for notification, effective from 1 January 2025.

The Communiqué's provision explained above and regulations on the acquisition of electronic notification addresses will become effective on 1 January 2025.

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.