

## Circular

12 January 2024

Circular No: 15

**Subject: Makarons (Cigarette Paper in The Form of Booklets or Tubes) have been included in the responsibility application which is applicable for determination of existence of goods subject to SCT and not having special tag or sign.**

In case it is established that there are goods subject to SCT and not having special tag or sign which is obligatory to use, SCT is assessed ex-officio and tax loss penalty is applied as jointly and severally liable according to principles under article 11 of the Law based on arm's length fee or amount of goods on determination date for each one of those keeping, importing and producing such goods if the following limits are exceeded according to List numbered (III) attached to SCT Law for each determination:

- 50 liters for goods listed in (A) Tariff,
- 5,000 for goods having a HS Code of 2402.20 and 2402.90.00.00.00 (cigarettes produced from materials which are only substitutive for tobacco) listed in (B) tariff.

Makarons (Cigarette Paper in The Form of Booklets or Tubes) having a HS Code of 4813.10.00.80.00 have been included in the above responsibility implementation according to Serial No.4 General Communiqué published on Official Gazette dated January 12, 2024.

This regulation has entered into force applicable as of 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.