

Turkey Adjusts Calculation Method for Motor Vehicle Tax

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For vehicles registered after 31 December 2017, Turkey will now also consider the vehicle's value when calculating its annual motor vehicle tax amount. The vehicle's value will be considered alongside its age and engine volume. For vehicles registered before this date, only the age and engine volume will be considered.

A vehicle's value is defined as the value formed from the elements constituting the VAT base in the submission, first export and import of vehicles.

These amendments to the Motor Vehicles Tax Law number 197, dated 18 February 1963, were made by the Law Regarding Amendment on Certain Tax Laws and Other Laws number 7061, published in Official Gazette number 30261 on 5 December 2017. Please see this [link](#) for the full text (only available in Turkish).

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