

**Circular**

**Istanbul, 29 December 2017**

**Circular No: 143**

***Subject: Fixed stamp tax amounts to be applied in 2018 announced.***

*The maximum stamp tax amount to be applied in 2018 on each paper and stamp tax rates applicable on papers indicated in the Table no (1) attached to the Law which were calculated by the Ministry of Finance on the basis of the revaluation rate identified for 2017 (14,47%) have been announced through the Stamp Duty Law General Communique series no. 62, published in the Official Gazette dated 29 December 2017.*

*Accordingly, the stamp tax rates for 2018 will be as follows:*

- Balance sheet	TL 45,40
- Income statement	TL 21,80
- Annual income tax return	TL 58,80
- Corporation tax returns	TL 78,50
- Withholding tax return	TL 38,80
- VAT returns	TL 38,80
- SSI premium declaration	TL 28,90

***Maximum stamp tax amount to be applied in 2018 on each paper is TL 2.135.949,30.***

*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.