

**Circular**

**Istanbul, 18 May 2017**

**Circular No: 62**

**Subject:** *General Communique on Stamp Duty and Fee Exemption Implementation for Exports and Other Forex Gaining Activities published.*

*The Communique including the statements on stamp duty and fee exemption for exports, export related transactions and other forex gaining activities (General Implementation Communique on Stamp Duty and Fee Exemption for Exports and Other Forex Gaining Activities) has been published in the Official Gazette dated 18 May 2017.*

*Through this Communique, the Communique for Stamp Duty and Fee Exemption Implementation on Forex Gaining Activities (Series no.1) published in the Official Gazette dated 27 Feb 2004 and communiques making amendments on this Communique have all been abolished.*

*The latest Communique has been enacted as of the date of its promulgation to be effective from 9 Aug 2016.*

*The communiques which have been abolished will remain applicable in terms of exports and other forex gaining activities concerning the periods prior to the aforementioned date.*

*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.**