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Circular

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Subject: Income tax tariffs applicable on remunerations and income other than remunerations acquired in 2018 announced.

Income tax tariff brackets to be applied in 2018 have been calculated by the Ministry of Finance on the basis of the revaluation rate (14.47%) specified for 2017.

These tariff brackets have been announced through the Income Tax General Communique series no. 302 published in the Official Gazette dated 29 December 2017.

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.