

**Circular**

**Istanbul, 2 January 2018**

**Circular No: 2**

***Subject: Amounts for sanitation tax to be paid in 2018 for buildings used as residential, workplace and other purposes announced.***

*The amounts for sanitation tax to be applicable in 2018 for buildings used as residential, workplace and other purposes have been calculated through taking the revaluation rate (14,47%) for 2017 into account by the Ministry of Finance.*

*These amounts to be implemented in 2018 have been announced through the Municipal Revenues Law General Communique series no.50 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.