

Circular

Istanbul, 2 January 2018

Circular No: 3

Subject: The amount of special communication tax to be paid at the initial establishment of mobile phone subscription for 2018 announced.

The amount of special communication tax that should be paid in the initial establishment of mobile phone subscription (except for cases exempted in the Article 39/3 of the Expense Taxes Law) in 2018 has been calculated by increasing the tax amount applied in 2017 at the revaluation rate (14,47%) by the Ministry of Finance.

This tax amount to be applied as TL 53 as of 1 January 2018 has been announced through the Special Communication Tax General Communique series no.16, published in the Official Gazette dated 31 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.