

Circular

Istanbul, 2 January 2019

Circular No: 8

Subject: Minimum fee tariff to be applied by professionals (Public Accountants, Certified Public Accountants and Sworn-in Certified Public Accountants) in 2019 published.

The "Minimum Fee Tariff for Public Accountancy, Certified Public Accountancy and Sworn-in Certified Public Accountancy services in 2019" has been published in the fourth repetitive Official Gazette dated 31 December 2018.

Annual corporate tax return certification:

i- With net sales up to TL 36.476.251	% 02
ii- For the next TL 36.476.251	% 01.5
iii- For the next TL 66.317.228	% 01
iv- For the next TL 99.475.842	% 005
v- For the next TL 99.475.842	% 001
vi- For the part exceeding TL 338.221.414	% 0005

The fee to be calculated in this way cannot be less than TL 23.880. These fees are increased by 20% in construction and industrial enterprises.

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.