

Circular

Istanbul, 3 January 2019

Circular No: 12

Subject: The amount of special communication tax paid at the initial establishment of mobile phone subscription for 2019 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 2019 has been calculated by increasing the tax amount applied in 2018 at the revaluation rate (23,73%) by the Treasury and Finance Ministry.

This tax amount to be applied as TL 65 as of 1 January 2019 has been announced through the Special Communication Tax General Communique series no.17 published in the 3rd repetitive Official Gazette dated 31 December 2018.

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.