

Circular

Istanbul, 3 January 2019

Circular No: 13

Subject: Amounts for sanitation tax to be paid in 2019 for buildings used as residential, workplace and other purposes announced.

The amounts for sanitation tax to be applicable in 2019 for buildings used as residential, workplace and other purposes have been calculated through taking the revaluation rate (23,73%) for 2018 into account by the Treasury and Finance Ministry.

Accordingly, as of 1 January 2019 the sanitation tax of the residences will be calculated as 39 kurus in metropolitan municipalities based on the amount of water consumption, 29 kurus in other municipalities, 14 kurus in municipalities within development regions excluding those in metropolitan municipalities and municipalities with population less than 5,000.

These amounts of sanitation tax for buildings used as workplace and for other purposes are indicated in the Municipal Revenues Law General Communique series no.51 in a listed way. The concerning Communique has been 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.