

Circular

Istanbul, 15 March 2019

Circular No: 40

Subject: Statements made on the exemptions to flight and diving services, exemptions on compensations and artisan exemption on internet sales.

Through the Income Tax General Communiqué series no.306 published in the Official Gazette dated 15 March 2019 and enacted as of the same date, procedures and principles have been identified concerning the implementation of;

- Exemptions to the flight and diving services,
- Artisan exemption on sales through the internet and similar environments,
- Exemption on compensation payments.

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.