

Circular

Istanbul, 16 December 2019

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Subject: Private banks' authority for tax collection cancelled by the Revenue Administration as of 1 January 2020.

The Revenue Administration (GİB) has sent notifications to certain banks recently, indicating that the protocols allowing intermediation for tax collection will be terminated as of 1 January 2020.

Through the announcement released by GİB on its official web site on 15 December 2019; it is stated that the following changes have been made in the tax collection protocols signed with the banks effective from 01.01.2020. Accordingly, taxes, fees, fines and other receivables that are followed up and collected by the tax offices will continue to be collected by the following, besides the cash points of tax offices:

- T.C. Ziraat Bankası A.Ş.
- Türkiye Halk Bankası A.Ş.
- Türkiye Vakıflar Bankası T.A.O.
- Ziraat Katılım Bankası A.Ş.
- Vakıf Katılım Bankası A.Ş.
- Türkiye Emlak Katılım Bankası A.Ş.
- Posta ve Telgraf Teşkilatı A.Ş. (PTT)

Any collection shall not be made by cash, account, cheque, bank card, wire transfer and EFT by banks other than these banks.

However, payments for the following, deemed appropriate to collect by credit card;

- Income tax (income tax on real estate/securities income, wages, other earnings and revenues),
- Motor vehicles tax,
- Traffic fine payments,
- Road Transport Code administrative fine, toll and administrative fine,
- Other administrative fines,

-Debts in instalments within the context of financial restructuring laws (6736, 7020, 7143, etc.), the Law no.6183,

- Title deed fees,
- Passenger phone usage fee,
- Education loan and contribution credit debts,
- Passport fee and valuable paper cost,
- Driver's license fee and valuable paper price,
- T.C. ID card fee,
- Departure fee,
- Income from adequate pay,
- Inheritance and gift tax debts,

will continue to be collected through the banks listed below by using credit cards:

- T.C. Ziraat Bankası A.Ş.
- Türkiye Halk Bankası A.Ş.
- Türkiye Vakıflar Bankası T.A.O.
- Türk Ekonomi Bankası A.Ş.
- Akbank T.A.Ş.
- Şekerbank T.A.Ş.
- Türkiye Garanti Bankası A.Ş.
- Türkiye İş Bankası A.Ş.
- Yapı ve Kredi Bankası A.Ş.
- ING Bank A.Ş.
- QNB Finansbank A.Ş.
- HSBC Bank A.Ş.
- Alternatifbank A.Ş.
- Denizbank A.Ş.

- Aktif Yatırım Bankası A.Ş.
- Odea Bank A.Ş.
- Albaraka Türk Katılım Bankası A.Ş.
- Kuveyt Türk Katılım Bankası A.Ş.
- Türkiye Finans Katılım Bankası A.Ş.

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.