

Circular

Istanbul, 31 December 2019

Circular No: 121

Subject: The amount of special communication tax paid at the initial establishment of mobile phone subscription for 2020 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 2019 at the revaluation rate (22,58%) by the Treasury and Finance Ministry.

This tax amount to be applied as TL 79 as of 1 January 2020 has been announced through the Special Communication Tax General Communique series no.18 published in the 2nd repetitive Official Gazette dated 27 December 2019.

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.