

Circular

Istanbul, 2 March 2020

Circular No: 31

Subject: Special consumption tax (SCT) amount on gasoline and diesel oil per liter redefined.

The special consumption tax (SCT) amount on gasoline and diesel oil per liter has been redefined through the Presidential Decision no.2178 published in the Official Gazette dated 29 February 2020.

The relevant Decision has been enacted as of its publication date.

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.