

Circular

Istanbul, 29 December 2020

Circular No: 133

Subject: Fixed stamp tax amounts to be applied in 2021 announced.

The maximum stamp tax amount to be applied in 2021 on each paper and stamp tax rates applicable on papers indicated in the Table no (1) attached to the Law which were calculated by the Treasury and Finance Ministry on the basis of the revaluation rate identified for 2020 (9,11%) have been announced through the Stamp Tax Law General Communique series no.65 published in the repetitive Official Gazette dated 29 December 2020.

Accordingly, the stamp tax rates for 2021 will be as follows:

Balance sheet	TL 74,90
Income statement	TL 35,80
Annual income tax return	TL 97,20
Corporation tax returns	TL 129,80
Withholding tax return	TL 64,10
VAT returns	TL 64,10
SSI premium declaration	TL 47,60
SSI withholding/prem.service return	TL 76,00

Maximum stamp tax amount to be applied in 2020 on each paper is TL 3.534.679,90.

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.