

Circular

Istanbul, 29 December 2020

Circular No: 135

Subject: The amount of special communication tax paid at the initial establishment of mobile phone subscription for 2021 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 2021 has been calculated by increasing the tax amount applied in 2020 at the revaluation rate (9,11%) by the Treasury and Finance Ministry.

This tax amount to be applied as TL 86 as of 1 January 2021 has been announced through the Special Communication Tax General Communique series no.19 published in the repetitive Official Gazette dated 29 December 2020.

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.