

Circular

Istanbul, 2 January 2021

Circular No: 1

Subject: Minimum fee tariff to be applied by professionals (Public Accountants, Certified Public Accountants and Sworn-in Certified Public Accountants) in 2021 published.

The "Minimum Fee Tariff for Public Accountancy, Certified Public Accountancy and Sworn-in Certified Public Accountancy services in 2021" has been published in the 5th repetitive Official Gazette dated 31 December 2020.

Annual corporate tax return certification:

i- With net sales up to TL 43.182.172	%02
ii- For the next TL 43.182.172	%01.5
iii- For the next TL 78.509.219	%01
iv- For the next TL 117.763.829	%005
v- For the next TL 117.763.829	%001
vi- For the part exceeding TL 400.401.221	%0005

The fee to be calculated in this way cannot be less than TL 28.270. These figures are increased by 20% in construction and industrial enterprises. Fees in the tariff are inclusive of VAT.

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.