

Circular

Istanbul, 1 February 2021

Circular No: 9

Subject: Special communication tax rate on electronic communication services increased to 10% from 7.5%.

Through the Presidential Decision no.3469 published in the Official Gazette dated 30 January 2021; a special communication tax rate of 7.5% applied on facility, transfer and communication services, services related to the transmission of radio and television broadcasts through satellite platform and cable environment, internet services and electronic communication services other than these has been increased to 10 %.

The aforementioned Decision has been enacted as of its publication date (30 January 2021).

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.