

Circular

14 June 2021

Circular No: 52

Subject: Communique on implementation of Law numbered 7326 regarding restructuring of tax receivables has been published.

Serial No. 1 Communique determining the procedures and principles of the Law numbered 7326 Regarding Restructuring of Certain Receivables and Making Amendments on Certain Laws, entered into force on June 9, 2021, has been published on Official Gazette dated June 14, 2021.

The above Communique is called to your attention attached to our circular.

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.