

Kuzey YMM ve Bağımsız Denetim A.Ş. Denetim A.Ş. Maslak Mahallesi Eski Büyükdere Cad. Orjin Maslak Plaza No: 27 Kat: 1-3 Daire: 52-53-56 Sarıyer 34485 İstanbul - Türkiye Tel: +90 212 315 3000 Fax: +90 212 234 1067 ey.com Trade Registry No: 479919 Mersis No: 0-6010-2772-0400010

Circular

16 July 2021

Circular No: 64

Subject: SCT rates of cigar and certain tobacco products are re-determined.

SCT rates of cigar and certain tobacco products are re-determined according to Presidency Decree numbered 4298 published on Official Gazette dated July 15, 2021. The Decree has entered into force on its publication date.

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.