

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

30 July 2021

Circular No: 72

Subject: VAT application of 1% period in terms of services rendered in accommodation facilities is extended to September 30, 2021.

Period of 1% VAT application which is applicable in terms of services rendered at hotels, motels, pensions, holiday camps and similar accommodation facilities is extended from July 31, 2021 to September 30, 2021 (including this date) according to Presidency Decree numbered 4312 published on Official Gazette dated July 30, 2021. The Decree shall enter into force on August 1, 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. \S . 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.