

Circular

01 October 2021

Circular No: 85

Subject: Bill of Law including amendments in Tax laws has been presented to Speaker's Office of Grand National Assembly of Turkey

“Bill of Law regarding Making Amendments on Tax Procedure Law and Certain Laws” has been submitted to Speaker's Office of Grand National Assembly of Turkey on October 1, 2021.

The above Bill of Law and its preamble is called to your attention attached to our circular.

Taxes incurred by the taxpayers due to goods delivered in the above scope shall not be included in the refund account belonging to their transactions subject to reduced rate.

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.