

## Circular

29 October 2021

Circular No: 103

### Subject: Joint declaration regarding the settlement of Turkey and US in scope of new taxation rules and transition to new digital service tax.

Turkey and US have come to an agreement on transition period approach previous to the effective date of Pillar 1 which are applied as commercial measures regarding Digital Service Tax by Turkey and US.

*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.