

Circular

10 December 2021

Circular No: 107

Subject: The procedures and principles regarding the refund of the taxes deducted on the agricultural support payments made to the farmers have been determined.

With the Law No. 7338 published in the Official Gazette dated October 26, 2021, a regulation was made regarding the refund of the taxes deducted from the agricultural support payments made before October 26, 2021 to the farmers. The procedures and principles regarding the implementation of this provision have been determined with the Serial No. 316 General Communiqué on Income Tax General published in the Official Gazette dated December 10, 2021.

The Communiqué attached to our Circular 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.