

Circular

21 December 2021

Circular No: 116

Subject: The fixed stamp duty amounts to be applied in 2022 have been announced.

Certain monetary aggregates applicable for 2022 and calculated by Ministry of Treasury and Finance through using re-valuation rate (36,20%) determined for 2021 is as follows:

- With the maximum stamp tax amount to be applied for each paper,
- Stamp tax amounts to be collected from the papers included in the Table No. (1) attached to the Law,

It is announced with the Serial No. 66 General Communique on Stamp Tax General published in the Official Gazette dated December 21,2021.

Accordingly, in 2022, following stamp tax amounts shall be applicable:

- 102.00 TRY from balance sheets,
- 48,70 TRY from income statements,
- 132.30 TRY from annual income tax returns,
- 176,70 TRY from corporate tax returns,
- 87.30 TRY from VAT returns,
- 103.50 TRY from the concise and premium service declarations.

The maximum stamp tax amount to be calculated for each paper in 2022 is 4,814,234,00 TRY.

Our table circular showing the stamp tax rates and amounts to be applied for each paper in 2022 is called to your attention in the annex.

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.