

Circular

22 December 2021

Circular No: 123

Subject: The amount of special communication tax payable at the initial establishment of a mobile phone subscription in 2022 has been announced.

In 2022, the special communication tax amount to be paid at the first establishment of the mobile phone subscription (except for the cases listed as exceptions in Article 39/3 of the Expense Taxes Law) is determined by the Ministry of Treasury and Finance through calculating based on increasing at the revaluation rate of the tax amount valid for 2021 (36, 20%).

This tax amount, which will be applied as 117 TRY as of January 1, 2022, has been announced with the Special Communication Tax General Communiqué with serial number 20 published in the Official Gazette dated December 21, 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.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.