

Circular

24 January 2022

Circular No: 15

Subject: The amounts that will be applicable for the year 2022 for the cash refund of the taxes paid through deduction have been announced.

According to announcement made for 2022 on January,24 2022 with respect to taxes levied through withholding on the website of Turkish Revenue Administration:

- Amount in cash refund requests to be fulfilled without requiring inspection report and guarantee has been increased to TRY 68.000 and
- The limit of cash refund to be refunded based of full certification report to be issued by sworn-in certified public accountant signed a full certification agreement with the taxpayers from has been increased to 681,000 TRY from 500.000 TRY.

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.