

Circular

7 October 2022

Circular No: 92

Subject: Bill of Law including amendments on Income and Corporate Tax has been submitted to Speaker's Office of Grand National Assembly of Turkey.

“Bill of Law regarding Making Amendments on Income Tax Law and Certain Law and Statutory Decrees” has been submitted to Speaker's Office of Grand National Assembly of Turkey on October 7, 2022.

The above Bill of Law and its preamble is called to your attention attached to our circular.

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.