

Circular

31 December 2022

Circular No: 131

Subject: Fees to be applied in 2023 have been announced.

The fixed and relative fee amounts to be applied in 2023 (including the limits determining the minimum and maximum amounts of fixed fees) were calculated by the Ministry of Treasury and Finance using the revaluation rate (122.93%) determined for the year 2022 and were published in the General Communiqué of the Law on Fees with serial number 91. The aforementioned Communiqué was published in the 2nd repeated Official Gazette dated 30 December 2022.

The table containing the fixed and proportional fees to be applied in 2023 is called to your attention in the appendix of 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.