

## Circular

31 December 2022

Circular No: 132

**Subject: The minimum wage tariff to be applied in 2023 by members of the profession (Public Accountant, Sworn-in Certified Public Accountant and Certified Public Accountant) has been published.**

The "2023 Minimum Wage Tariff for Public Accountant, Certified Public Accountant and Sworn-in Certified Public Accountant" was published in the 2nd repeated Official Gazette dated 30 December 2022.

The above tariff is called to your attention attached to our circular.

**Annual Corporate Tax return certification:**

I - those having a net sales up to TRY 50.000.000	2 per thousand
II- for the subsequent TRY 50.000.000	1.75 per thousand
III- for the subsequent TRY 75.000.000	1.25 per thousand
IV- for the subsequent TRY 75.000.000	7,5 per ten thousand
V- for the subsequent TRY 200.000.000	3,75 per ten thousand
VI- for the subsequent TRY 1.050.000.000	2 per a hundred thousand
VII - for the portion exceeding TRY 1.500.000.000	1,5 per one million

Fee calculated accordingly cannot be less than TRY 65.000. **The above amounts are used through being increased as 20% for construction and industry enterprises.**

The above fees in the tariff are VAT included.

*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.