

Circular

Circular No: 13

16 January 2023

Subject: Principles and procedures regarding receiving guarantee from taxpayers engaged in motor vehicle trade.

In accordance with article 1 of OG: 11/26/2022) Law numbered 7421, Ministry of Treasury and Finance is authorized to impose a guarantee obligation on taxpayers engaged in the "motor vehicle trade" defined in the Special Consumption Tax Law.

With the Serial no. 545 General Communique on Tax Procedure Law (TPL) published in the Official Gazette dated 14 January 2023, the taxpayers included in the guarantee scope and the procedures and principles regarding this obligation have been established.

Communique shall enter into force as of **February 1, 2023**.

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.