

Circular

31 January 2023

Circular No: 22

Subject: Minimum amount to be requested as VAT refund request regarding transactions entitled for Refund has been established as TRY 2.000.

In accordance with the Presidency Decree numbered 6775 and published on Official Gazette dated January 28, 2023, minimum amount to be requested as VAT refund regarding transactions entitled for Refund has been established as TRY 2.000.

This provision has entered into force on its publication date to be applicable for transactions made 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.