

Circular

Circular No: 78

7 July 2023

Subject: Chance games tax rates have been increased.

In accordance with the Presidency Decree numbered 7347 and published on Official Gazette dated Friday, July 07, 2023, tax rate of chance games has been determined as 10% for sweepstakes, 14% for horse races and 20% for other chance games.

The Decree has entered into force on its publication date (July 07, 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.