

Circular

27 November 2023

Circular No: 105

Subject: Revaluation rate with respect to 2023 is announced as 58,46%.

Revaluation rate with respect to 2023 is announced as **58,46%** by Ministry of Treasury and Finance.

Serial No 554 General Communiqué on Tax Procedure Law in which the above rate has been announced is published on Official Gazette dated November 25, 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.