

## Circular

29 December 2023

Circular No: 126

**Subject: Chance games tax rates have been re-determined.**

In accordance with the Presidency Decree numbered 8003 and published on Official Gazette dated Thursday, December 28, 2023, tax rate of chance games has been determined as 5% for sweepstakes, 7% for horse races and 10% for other chance games.

The Decree shall enter into force on January 1, 2024.

*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.