

Circular

31 December 2023

Circular No: 132

Subject: The fixed stamp duty amounts to be applied in 2024 have been announced.

Certain monetary aggregates applicable for 2024 and calculated by Ministry of Treasury and Finance through using re-valuation rate (58,46%) determined for 2023 is as follows:

- With the maximum stamp duty amount to be applied for each paper,
- Stamp duty to be collected from the papers included in the Table No. (1) attached to the Law.

These amounts were announced with the Serial No 68 Stamp Tax General Communiqué published in the 2nd repeated Official Gazette dated 30 December 2023.

Accordingly, in 2024, following stamp tax amounts shall be applicable:

- 360.10 TRY from balance sheets,
- 171,90 TRY from income statements,
- 467.20 TRY from annual income tax returns,
- 624,10 TRY from corporate tax returns,
- 308,30 TRY from VAT returns,
- 365,50 TRY from withholding and premium service declarations.

The maximum stamp tax amount to be calculated for each paper in 2024 is 17,006,516.30 TRY.

Our table circular showing the stamp tax rates and amounts to be applied for each paper in 2024 is called to your attention in the annex.

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.