

Circular

30 September 2024

Circular No: 80

Subject: The Communiqué which includes explanations regarding the amendments introduced to the Corporate Tax Law under certain laws has been published.

The Corporate Tax General Communiqué series no. 23, published in the Official Gazette dated 28 September 2024, provides explanations about the amendments introduced to the Corporate Tax Law under certain laws and sets forth principles and procedures regarding the application.

The Communiqué became effective on the date of its publication.

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.