

Circular

2 January 2024

Circular No: 5

Subject: The amount of special communication tax payable at the initial establishment of a mobile phone subscription in 2024 has been announced.

In 2024, the special communication tax amount to be paid at the first establishment of the mobile phone subscription (except for the cases listed as exceptions in Article 39/3 of the Expense Taxes Law) is determined by the Ministry of Treasury and Finance through calculating based on increasing at the revaluation rate of the tax amount valid for 2023 (58,46%).

This tax amount, which shall be applied as TRY 400 as of January 1,2024 has been announced Serial No:22 General Communique on Special Communication Tax published on 2nd repeating Official Gazette dated December 30, 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.