

Circular

9 January 2024

Circular No: 12

Subject: The minimum wage tariff to be applied in 2024 by members of the profession (Public Accountant, Sworn-in Certified Public Accountant and Certified Public Accountant) has been published.

In the Official Gazette dated January 09, 2024, the "Minimum Wage Tariff for Public Accountant, Sworn-in Certified Public Accountant and Certified Public Accountant for 2024" was published.

The above tariff is called to your attention attached to our circular.

Annual Corporate Tax return certification:

I - those having a net sales up to TRY 79.230.000	2 per thousand
II- for the subsequent TRY 79.230.000	1.75 per thousand
III- for the subsequent TRY 118.845.000	1.25 per thousand
IV- for the subsequent TRY 118.845.000	7,5 per ten thousand
V- for the subsequent TRY 316.920.000	3,75 per ten thousand
VI- for the subsequent TRY 1.663.830.000	2 per a hundred thousand
VII - for the portion exceeding TRY 2.376.900.000	* 1.5 per a hundred thousand

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.