

Circular

30 January 2024

Circular No: 19

Subject: Explanations regarding refund of stamp tax of the agreement concluded with contracting authority in case the tender is canceled upon complaint or judicial decision have been made.

In accordance with article 21, entered into force as of publication date, of Law numbered 7491 (OG: 28.12.2023), as is the case with tender decisions, in case of cancellation of the tender upon complaint to the institutions and organizations within the scope of the Public Procurement Law No. 4734, or upon objection to the Public Procurement Authority, or upon a judicial decision, it was also enabled to reject and refund the part of the agreement concluded with the tender authority whose provisions were not benefited from regarding the canceled tender.

Explanations regarding above legal regulation have been made according to Serial No. 69 General Communiqué on Stamp Tax Law, published on Official Gazette dated January 27, 2024.

The Communiqué has entered into force on its publication date to be applicable as of December 28, 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.