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January 02,2018  
Ref. 18/04

## **CIRCULAR 18/04**

### **SPECIAL COMMUNICATION TAX**

According to General Communiqué Serial No.16 for Special Communication Tax promulgated on the Official Gazette dated December 31, 2017 and Article 39<sup>th</sup> of Expenditure Tax Law at the opening of the first mobile phone subscription (excluding operator changes) lump-sum tax amount is determined as TL 53,00 as from 01.01.2018.

Yours Very Truly

**SELHEP OFFICE**  
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