

ANKARA: (H/Q)
BILLUR SOK. 23/7-8
06700 KAVAKLIDERE
ANKARA TURKIYE
TEL: +90- 312-4266573 / 4260153
4266890 / 4260057
FAX: +90-312-4260058

SELHEP OFFICE
CHARTERED PUBLIC ACCOUNTANTS CO.LTD.
TAX CONSULTANCY LEGAL ADVISORY
ACCOUNTING BOOK KEEPING

ISTANBUL:(BRANCH)
KORESEHITLERI CAD.
NO. 37/6
80300 ZINCIRLIKUYU
ISTANBUL, TURKIYE
TEL:+90-212-2880293 / 2880294
2754066 / 2880054
FAX:+90-212-2720535

December 30,2016
Ref. 17/02

CIRCULAR 16/03

STAMP TAX

According to Communiqué Serial No: 61 for Stamp Tax Law promulgated on the 29931 numbered Official Gazette dated December 27, 2016 by the Ministry of Finance:

1- Maximum stamp tax is determined as TL 1.865.946,80 to be applied as from 01.01.2017 for each paper.

2- Amounts and rates of stamp tax for each paper are announced as follows:

Some significant examples are shown below:

	<u>Rate</u>
a- Contracts, undertakings, assignments	9,48 per thousand
b- Rent contracts (on the rent amount as per rent period)	1,89 per thousand
c- Sales of second hand cars	1,89 per thousand
d- Decisions of referees, official committees and council of State	
1- Having certain amount of money	9,48 per thousand
2- Having no money	51,40 TL
e- Adjudication decisions	5,69 per thousand
f- Receipts	16,60 TL
g- All kind of adjudications	5,69 per thousand
h- Bills of lading	10,50 TL
i- Bills of origin	16,60 TL
j- Balance sheets	39,70 TL
k- Income Tables	19,10 TL
l- Receipts	9,48 per thousand
m- Salaries, wages, cost of meal and houses	7,59 per thousand
n- Tax Returns:	
- Annual income tax returns	51,40 TL
- Corporation tax returns	68,60 TL
- Value added tax returns	33,90 TL
- Short declarations	33,90 TL
o- Social Security declarations	25,30 TL
p- Translations	0,60 TL

Yours Very Truly

SELHEP OFFICE

CHARTERED PUBLIC ACCOUNTANTS CO.LTD

ACCOUNTING BOOK KEEPING
TAX CONSULTANCY LEGAL ADVISORY