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STAMP TAX

According to Communiqué Serial No: 62 for Stamp Tax Law promulgated on the 30285 numbered Official Gazette dated December 29, 2017 by the Ministry of Finance:

- 1- Maximum stamp tax is determined as TL **2.135.949,30** to be applied as from 01.01.2018 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
Sales of second hand cars	1,89 per thousand
c- Decisions of referees, official committees and council of State	
1- Having certain amount of money	9,48 per thousand
2- Having no money	58,80 TL
d- Adjudication decisions	5,69 per thousand
e- Receipts	16,60 TL
f- All kind of adjudications	5,69 per thousand
g- Bills of lading	12,00 TL
h- Balance sheets	45,40 TL
k- Income Tables	21,80 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	58,80 TL
- Corporation tax returns	78,50 TL
- Value added tax returns	38,80 TL
- Short declarations	38,80 TL
o- Social Security declarations	28,90TL
p- Translations	0,60 TL

Yours Very Truly

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