

TURKCELL ILETISIM HIZMETLERI A S  
Form 6-K  
September 21, 2010

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER  
PURSUANT TO RULE 13a-16 OR 15d-16 UNDER  
THE SECURITIES EXCHANGE ACT OF 1934

September 21, 2010

Commission File Number 001-15092

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TURKCELL ILETISIM HIZMETLERI A.S.  
(Translation of registrant's name into English)

Turkcell Plaza  
Mesrutiyet Caddesi No. 153  
34430 Tepebasi  
Istanbul, Turkey  
(Address of Principal Executive Offices)

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Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F

Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Yes

No

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Yes

No

Indicate by check mark whether the registrant by furnishing the information contained in this form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes

No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-

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Enclosure: A press release dated September 21, 2010 announcing that Turkcell has received a tax imposition totalling TRY133.6 million.

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September 21, 2010

TAX FINE ON DISTRIBUTOR DISCOUNTS

Subject: Statement made pursuant to Circular VIII, No:54 of the Capital Markets Board

Istanbul Stock Exchange

ISTANBUL

Special Subjects:

According to the 2005 Tax Investigation Report, Turkcell has received a tax imposition of TRY53.4 million in principal and a tax loss of TRY80.2 million, totaling TRY133.6 million. This is on the basis that Turkcell applied a discount on prepaid card sales to distributors and calculated the Special Communication Tax (“SCT”) netting off such a discount.

Turkcell has already reached settlement with the Ministry of Finance Settlement Commission for the Tax Office impositions received for 2002, 2003, and 2004.

Turkcell’s management has set a provision for the period between January 2005 and January 2007 in the consolidated interim financial statements as at and for the six months ended June 30, 2010. Turkcell will seek all its legal rights, object to this assessment and start the settlement process.

TURKCELL ILETISIM HIZMETLERI A.S.

For further information please e-mail to [investor.relations@turkcell.com.tr](mailto:investor.relations@turkcell.com.tr)

or call Turkcell Investor Relations (+ 90 212 313 1888)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, Turkcell Iletisim Hizmetleri A.S. has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

TURKCELL ILETISIM HIZMETLERI A.S.

Date: September 21, 2010

By: /s/ Koray Öztürkler  
Name: Koray Öztürkler  
Title: Chief Corporate Affairs Officer

TURKCELL ILETISIM HIZMETLERI A.S.

Date: September 21, 2010

By: /s/ Nihat Narin  
Name: Nihat Narin  
Title: Investor & Int. Media Relations - Division Head