

## Circular

Istanbul, 20 February 2017

Circular No: 34

**Subject:** The submission of "Withholding and Premium Service Return" will be mandatory as of 1 January 2018.

Article 98/A of the Income Tax Law contains a provision requiring the submission of withholding tax return to be presented as per the tax laws and monthly premium and service document to be submitted for notifying the insured people under Article 4/a within the Social Security and General Health Insurance Law together as a single return called "**Withholding and Premium Service Return**".

Through the General Communique for "Withholding and Premium Service Return" series no.1 published in the Official Gazette dated 18 February 2017, the declaration of deducted taxes with their tax base, premium and income total of the insured, names and codes of occupancy, number of days premium paid by a Withholding and Premium Service Return has become mandatory; procedure and principles concerning the submission of this return have been identified.

Pursuant to that, the aforementioned returns will start to be submitted as of 1 June 2017 by the central and provincial taxpayers/employers resident in Kırşehir (including returns to be submitted in June). **That liability will be mandatory for the other employers/taxpayers as of 1 January 2018.**

Besides, a one-off liability for submitting notification aimed at matching tax identity numbers and workplace registration numbers has become mandatory for taxpayers/employers that are liable to submit these returns as of the stated dates.

The **Notification Concerning the Matching of Tax Identity Number and SSI Workplace Registration Number** (Att-8) provided within the Communique attachment should be submitted **until 31 March 2017 via the web tax office (<https://intvrg.gib.gov.tr/>) electronically.**

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.