

## Circular

Istanbul, 30 March 2017

### Circular No: 49

**Subject:** Submission date for notice on matching the tax identification number and business registry number extended.

*The procedure and principles requiring the submission of withholding tax return to be presented as per the tax laws and monthly premium and service document to be submitted to the SSI together as a single return called "**Withholding and Premium Service Return**" had been indicated within the General Communique for "Withholding and Premium Service Return" series no.1 published in the Official Gazette dated 18 February 2017.*

*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 (Att-8) aimed at matching tax identity numbers and business registry numbers until 31 March 2017 has become mandatory for taxpayers/employers that are liable to submit these returns.*

*Through the Communique series no.2 published in the Official Gazette dated 30 March 2017, the deadline for the submission of the notice mentioned above has been extended until 2 May 2017. Pursuant to that, the notice concerning the matching of tax identity numbers and business registry numbers could be submitted electronically via the internet tax office until 2 May 2017.*

*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.