

## Circular

Istanbul, 20 April 2017

### Circular No: 55

**Subject:** *Deadlines for submitting corporation tax, withholding, VAT and stamp duty returns; uploading period for electronic book licenses extended.*

*Through the Tax Procedural Law Circular no.91 released at the Revenue Administration's website ([www.gib.gov.tr](http://www.gib.gov.tr)) on 20 April 2017, the deadline for submitting;*

- Withholding, stamp duty and VAT returns, that had to be submitted until the end of 24 April 2017 has been extended until the end of 26 April 2017 Wednesday,*
- Corporation tax returns that had to be submitted until the end of 25 April 2017 has been extended until the end of 2 May 2017 Tuesday.*

*Since any extension concerning the payment period hasn't been announced, taxes accrued over withholding, stamp duty and VAT returns should be paid until the end of 26 April 2017 Wednesday, while the taxes accrued over the corporation tax returns for 2016 calendar year should be paid until the end of 2 May 2017 Tuesday.*

*Revenue Administration has also extended the deadline for the creation and signature of electronic books and the period for uploading Electronic Book Licenses to the Revenue Administration's Information Processing System, both expiring at the end of 2 May 2017 until the end of 31 May 2017 Wednesday, through the Tax Procedural Law Circular no.92 published at the same date.*

*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.