

Circular

Istanbul, 23 May 2017

Circular No: 63

Subject: Declaration periods for withholding tax, VAT and stamp duty extended.

Through the Tax Procedures Law circular no.93, released on 23 May 2017 by the Revenue Administration on its website (www.gib.gov.tr);

Submission dates for

- Withholding tax and stamp duty returns to be submitted until the end of 23 May 2017
- VAT returns to be submitted until the end of 24 May 2017

have been extended until the end of **26 May 2017 Friday**.

Since any extension has not been announced for the payment periods, taxes accrued over withholding tax, stamp duty and VAT returns should also be paid **until the end of working hours on 26 May 2017 Friday**.

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.