

Circular

Istanbul, 23 February 2018

Circular No: 29

Subject: Period for the entry of January registries to the Electronic Bookkeeping Declaration System by the self-employed extended until April 2.

Summary: The period for the entry of January registries to the Electronic Bookkeeping Declaration System by the self-employed (including taxpayers entering on the basis of balance or operation account method) ending on 26 February 2018 has been extended until the end of 2 April 2018 through the Tax Procedures Law Circular no.100 released by the Revenue Administration on its official web site on 23 February 2018.

Also as per the concerning circular, tax returns for Jan/2018 that should be submitted by the taxpayers using the Electronic Bookkeeping Declaration System could also be submitted through the existing application for the e-filing of returns with Tax Return Filing Program as well as the System.

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.