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## Circular

Istanbul, 26 March 2018 Circular No: 37

Subject: Submission date for income tax returns extended until 2 April 2018.

**Summary**: Through the Tax Procedures Law Circular no.101 released by the Revenue Administration on its website (www.gib.gov.tr) on 23 March 2018, the submission date of income tax returns for 2017 has been extended until the end of 2 April 2018 Monday.

The income tax accrued on the tax return should be paid until the same date (2 April 2018) as well.

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.