

Circular

Istanbul, 28 March 2018

Circular No: 38

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

Summary: The period for the entry of February registries to the Electronic Bookkeeping Declaration System by the self-employed (including taxpayers handling the entries on the basis of balance or operation account method) ending on 26 March 2018 has been extended until the end of 2 May 2018 through the Tax Procedures Law Circular no.102 released by the Revenue Administration on its official website on 27 March 2018.

Also as per the concerning circular, tax returns for Feb/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 Filling 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.