

Circular

Istanbul, 20 April 2018

Circular No: 47

Subject: Deadlines for submitting corporation tax returns and uploading period for electronic book licenses extended.

Through the Tax Procedures Law Circular no.103 released at the Revenue Administration's website (www.gib.gov.tr) on 20 April 2018, deadline for the submission of corporate tax returns that had to be submitted until the end of 25 April 2018 has been extended until the end of 30 April 2018 Monday.

Since any extension concerning the payment period hasn't been announced, taxes accrued over the corporate tax returns for 2017 calendar year should be paid until the end of 30 April 2018 Monday.

Revenue Administration has also extended the deadline for the creation and signing of electronic books and the period for uploading Electronic Book Licenses to the Revenue Administration's Information Processing System until the end of 4 June 2018 Monday, both expiring at the end of 30 April 2018.

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.