

## Circular

**Istanbul, 22 May 2018**

**Circular No: 61**

**Subject: Deadlines for submitting withholding, VAT and stamp tax returns have been extended.**

Through the Tax Procedures Law Circular no.106, released at the Revenue Administration's website ([www.gib.gov.tr](http://www.gib.gov.tr)) on 21 May 2018, the deadlines for submitting;

- Stamp and withholding tax returns that have to be submitted until the end of 23 May 2018,
- VAT returns that have to be submitted until the end of 24 May 2018,

have been extended until the end of 28 May 2018 Monday.

Since any extension concerning the payment period is not announced; taxes accrued over the withholding, VAT and stamp tax returns should be paid until the end of 28 May 2018 Monday.

*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.**