

Circular

Istanbul, 29 May 2018

Circular No: 68

Subject: Implementation of “Withholding and Premium Service Return” delayed until 1 October 2018.

The procedure and principles concerning the submission of withholding tax return that should be presented as per the tax laws and monthly premium and service document for notifying the insured people under Article 4/a within the Social Security and General Health Insurance Law together as a combined single return called "Withholding and Premium Service Return" had been identified through the General Communique for "Withholding and Premium Service Return" series no.1 published in the Official Gazette dated 18 February 2017.

Pursuant to the Communique, the requirement for the combined returns started as of 1 June 2017 for the taxpayers/employers resident in Kırşehir province and districts (including the returns that should be submitted in June).

The requirement for the taxpayers/employers resident in Amasya, Bartın and Çankırı provinces and districts started as of 1 January 2018 as per the Communique series no.3 published in the Official Gazette dated 21 December 2017. Through the Communique, the date of involvement to the implementation had been set as 1 July 2018.

This time around, the starting date for the implementation of "Withholding and Premium Service Return" which was initially announced as 1 July 2018 has been delayed until 1 October 2018, through the Communique series no.4 published in the Official Gazette dated 29 May 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.