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## Circular

Istanbul, 20 June 2018

Circular No: 77

Subject: Declaration periods for withholding tax, VAT and stamp duty extended.

Through the Tax Procedures Law circular no.108, released on 19 June 2018 by the Revenue Administration on its website (<a href="www.gib.gov.tr">www.gib.gov.tr</a>); submission dates for withholding tax, stamp duty and VAT returns to be submitted until the end of 25 June 2018 have been extended until the end of 26 June 2018 Tuesday.

Since any extension has not been announced for the payment periods, taxes accrued over withholding tax, stamp duty and VAT returns should be paid until the end of 26 June 2018 Tuesday.

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.