

## Circular

12 February 2024

Circular No: 22

**Subject: Submission and payment terms of reverse VAT returns have been amended.**

According to Circular no. 164 on Tax Procedure Law published on February 10, 2024 on website of Turkish Revenue Administration ([www.gib.gov.tr](http://www.gib.gov.tr)), submission and payment terms of value added tax declarations which should be submitted until the night of 21<sup>st</sup> day of the month following the taxation period and paid until the night of 23<sup>rd</sup> night of the month in which declaration is made by those which are liable to make tax withholding, is extended until the end of 25<sup>th</sup> day of the month following the related taxation period starting from declarations which should be submitted as of February 1, 2024.

*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.