

Circular

Istanbul, 26 September 2018

Circular No: 101

Subject: Implementation of “Withholding and Premium Service Return” starts as of 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 Communiqué for "Withholding and Premium Service Return" series no.1 published in the Official Gazette dated 18 February 2017.

Pursuant to the Communiqué, 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 Communiqué series no.3 published in the Official Gazette dated 21 December 2017.

Regarding the taxpayers/employers other than the ones indicated above (if any period extension does not occur) we would like to remind that the requirement of submitting “Withholding and Premium Service Return” will be starting as of 1 October 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.