

## Circular

Istanbul, 25 February 2019

Circular No: 34

**Subject: Tax return submission date for VAT, withholding tax, stamp tax and income tax of small businesses and e-bookkeeping declaration system registry period extended.**

Through the Tax Procedures Law circular no.113 released by the Revenue Administration on 25 Feb 2019 through its web page, tax return submission date for VAT, withholding tax, stamp tax which was previously 25 Feb 2019 has been extended until 26 Feb 2019 while the submission date of annual 2018 income tax return for the taxpayers subject to single entry bookkeeping is extended until 28 Feb 2019.

Regarding the taxpayers within the scope of e-bookkeeping declaration system, the registry period concerning the Jan 2019 period has been extended from 25 Feb 2019 to 15 March 2019.

Tax returns for Jan 2019 period to be submitted through e-bookkeeping declaration system may be submitted via the Tax Return Filing Programme over the existing e-filing implementation.

*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.