

Circular

Istanbul, 25 March 2019

Circular No: 45

Subject: Deadlines for submitting withholding, VAT, stamp tax and annual income tax returns extended.

Through the Tax Procedures Law Circular no.114 released at the Revenue Administration's website (www.gib.gov.tr) on 22 March 2019;

- deadline for submitting the VAT, stamp and withholding tax returns that should be submitted until 25 March 2019 has been extended to 26 March 2019,
- deadline for submitting the annual income tax return for calendar year 2018 to be submitted until 25 March 2019 has been extended to 1 April 2019.

Since the extension of the deadlines for submitting the tax returns does not affect the payment period, taxes relating to the concerning tax returns should be paid within the legal period.

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.