

## Circular

**Istanbul, 29 March 2019**

**Circular No: 49**

### **Subject: Submission dates of certain tax returns has changed.**

Through the Tax Procedures Law Circular no.115 released at the Revenue Administration's website ([www.gib.gov.tr](http://www.gib.gov.tr)) on 29 March 2019; deadlines for submitting the withholding tax return (including returns submitted within the scope of Income Tax Law's temporary Article 67, Corporate Tax Law's articles 15 and 30 and withholding/premium and service document), stamp tax, VAT, corporate tax, annual income tax and advance tax returns that should be submitted as of 1 April 2019 have been extended until the end of the last day for payment on the taxes paid at once and until the end of the last day for payment of the first instalment regarding the taxes paid in instalments.

Accordingly, periods for submitting tax returns and payment as per the types of tax returns will be as indicated below:

<b>Tax return type</b>	<b>Submission date</b>	<b>Payment date</b>
Withholding	26 <sup>th</sup> day of follow. mon.	26 <sup>th</sup> day of follow. mon.
Stamp tax	26 <sup>th</sup> day of follow.mon.	26 <sup>th</sup> day of follow. mon.
VAT	26 <sup>th</sup> day of follow.mon.	26 <sup>th</sup> day of follow. mon.
Annual income tax (simp.ent)	Last day of February	Last day of February
Annual income tax	Last day of March	Last day of March
Corporate tax	Last day of April	Last day of April
Advance tax 1 <sup>st</sup> period	17 May	17 May
Advance tax 2 <sup>nd</sup> period	17 August	17 August
Advance tax 3 <sup>rd</sup> period	17 November	17 November
Advance tax 4 <sup>th</sup> period	17 February	17 February

*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.**