

## Circular

Istanbul, 2 December 2019

Circular No: 96

**Subject: Implementation of “Withholding and Premium Service Return” to start as of 1 January 2020.**

The procedure and principles concerning the submission of withholding tax return and monthly premium and service 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 this Communiqué and the Communiqué series no.3 published in the Official Gazette dated 21 December 2017;

-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.

Date of involvement to the implementation had been set as 1 July 2018 for the taxpayers/employers excluding these. Later on, this date was amended as 1 October 2018 and 1 July 2019 and 1 January 2020 respectively.

Through the announcement of Revenue Administration released at Internet Tax Office dated 25.11.2019, it is indicated that the relevant returns will start to be implemented throughout Turkey as of 01.01.2020 (for the period of Jan/2020, with declarations to be submitted until 26 February 2020).

Although the Social Security Institute (SGK) hasn't shared a written statement concerning the matter, information is received that there will be no new postponement. In this context, we would like to remind that it is beneficial to complete the preparations with the assumption that the implementation will start nationwide on 01.01.2020.

*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.