

Circular

Istanbul, 14 January 2020

Circular No: 12

Subject: A separate password and key word may be obtained for MPH B coded 1003B containing the tax and SSI information only for wage payments.

As per the announcement of Revenue Administration (GİB) released at Internet Tax Office dated 25.11.2019, the implementation of "Withholding and Premium Service Return" has started throughout Turkey as of 01.01.2020 (for the period of Jan/2020, with declarations to be submitted until 26 February 2020).

According to the Tax Procedure Law (VUK) circular no.122 released on GİB website on 14 January 2020, taxpayers/employers submitting their returns electronically will be able to obtain a separate user name, key word and password for the electronic submission of Withholding and Premium Service Return coded 1003B, containing the tax and SSI information only for wage payments if they request.

It will not be possible to send and display the Withholding and Premium Service Return coded 1003B electronically with the existing user name, key word and password given for submitting returns.

Taxpayers/employers obtaining separate user name, key word and password will continue to declare the payments and accrued profits and revenues and related taxes withheld in the relevant period through the Withholding and Premium Service Return coded 1003A, except tax deductions for wages.

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.