

Kuzey YMM ve Bağımsız Denetim A.Ş. Maslak Mahallesi Eski Büyükdere Cad. Orjin Maslak Plaza No: 27 Kat: 1-3 Daire: 52-53-56 Sarıyer 34485 İstanbul - Türkiye Tel: +90 212 315 3000 Fax: +90 212 234 1067 ey.com

Ticaret Sicil No: 479919 Mersis No: 0-6010-2772-0400010

## Circular

Circular No: 22

Istanbul, 7 February 2020

Subject: Submission period and first instalment payment date for the valuable housing tax extended by one month.

Through the Real Estate Tax Law circular no.3 released on the Revenue Administration website on 7 February 2020;

- -Submission period for the valuable housing tax return of calendar year 2020 that must be submitted by the end of 20 February 2020 has been extended until the end of 20 March 2020, Friday,
- -The payment term for the first instalment of the tax accrued on this return is extended until the end of 31 March 2020, Tuesday.

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.