

Circular

Istanbul, 17 March 2020

Circular No: 35

Subject: Deadlines for filing annual income tax returns and first instalment payment extended until 30 April 2020.

The deadline for filing annual income tax returns that should be submitted until 31 March 2020 and first instalment payment date have been extended until 30 April 2020 through the Tax Procedure Law Circular no.125 published on the Revenue Administration's website on 17 March 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.