

Circular

Istanbul, 31 March 2020

Circular No: 49

Subject: Export periods of the goods delivered within the scope of deferment-cancellation scheme extended.

Export periods of the goods delivered within the scope of deferment cancellation scheme has been extended through the VAT circular no.68 published on the website of the Revenue Administration (GIB) on 31 March 2020.

Accordingly, for the taxpayers concerned with the period of 1 April 2020 and 30 June 2020 (including these dates) as the end of the three-month period starting from the beginning of the month following the date on which the delivery on re-export basis is made, this period will be deemed extended for another 3 months within the scope of force majeure without applying to the tax office for an additional period.

Although the export period expires before the specified period, the taxpayers whose 15-day application period related to the request for additional time to realize the export corresponds to the aforementioned time will be evaluated within the same scope.

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.