

## Circular

**Istanbul, 4 April 2020**

**Circular No: 51**

**Subject: Implementation of “Withholding and Premium Service Return” postponed to 1 July 2020 for the taxpayers outside the pilot provinces.**

The procedure and principles concerning the submission of withholding tax return and monthly premium and service document that is required to be submitted to SSI by those who are obliged to notify the persons who are deemed to be insured under article 4/a of the Social Security and General Health Insurance Law as a combined single return called "Withholding and Premium Service Return" had been identified through the General Communique for "Withholding and Premium Service Return" series no.1 published in the Official Gazette dated 18 February 2017.

The requirement regarding the combined returns had started as of 1 June 2017 for the taxpayers/employers resident in Kırşehir province and districts and as of 1 January 2018 for the taxpayers/employers resident in Amasya, Bartın and Çankırı provinces and districts; 1 January 2020 for the taxpayers/employers resident in Bursa, Eskişehir and Konya provinces and districts.

It has been indicated in the Communique series no.8 published in the Official Gazette dated 4 April 2020 that the starting date of the implementation for the taxpayers/employers excluding the above has been deferred from 1 March 2020 to 1 July 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.**