

Circular

Istanbul, 29 May 2020

Circular No: 72

Subject: Creating and sealing period of electronic ledgers and e-ledger certificate uploading period extended

Through the Tax Procedure Law Circular no.131 released at the Revenue Administration's (GİB) website (www.gib.gov.tr) on 28 May 2020; the creating and sealing period of electronic ledgers that should be created and sealed until the end of 1 June 2020 and uploading period of e-ledger certificates that should be loaded into the GİB Electronic Data Processing System has been extended until the end of 19 June 2020, Friday.

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.