

Circular

December 21, 2020

Circular No: 116

Subject: Submission period of country by country report regarding 2019 accounting period is extended until the end of 26 February 2021, Friday.

According to circular published on December 18, 2020 on website of Turkish Revenue Administration (gib.gov.tr), the submission period of following reports through BTRANS is extended to end of 26 February 2020, Friday from 31.12.2020:

- Country by country reporting regarding 2019 accounting period.
- First country by country report which should be submitted until January 31, 2020 with respect to special accounting period ending in January, 2020.

On the other hand, country by country reporting which should be prepared for special accounting periods ending on February 2020 and following dates shall be submitted on electronic means until the end of second month following the end of related special accounting period.

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.