

## Circular

**Istanbul, 30 December 2020**

**Circular No: 138**

**Subject: Application and first instalment payment periods for debt restructuring within the scope of Law no.7256 extended for one month.**

The application and first instalment payment periods indicated in Article 3 and Article 4 (excluding paragraphs 13 and 14) of Law no.7256 have been extended for one month starting from the end of the periods specified in the relevant articles.

Accordingly, in general, application period for the restructuring of the specified debts within the scope of the Law which expires on 31 December 2020 is extended until 31 January 2021. The first instalments to be paid to the collection offices of the Ministry of Treasury and Finance until 31 January 2021 will be paid by 28 February 2021.

*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.**