

## Circular

**Istanbul, 24 March 2020**

**Circular No: 40**

**Subject: The submission and payment periods of VAT returns; submission period of Ba, Bs forms and e-ledger certificate uploading period extended.**

Through the Tax Procedures Law Circular no.126 released at the Revenue Administration's (GİB) website ([www.gib.gov.tr](http://www.gib.gov.tr)) on 23 March 2020;

-submission period for VAT returns required until 26 March 2020 and the payment periods of the taxes accrued on the tax return have been extended until the end of 24 April 2020, Friday.

- submission period of Ba, Bs forms for February/2020 required until the end of 31 March 2020; the creating and sealing period of electronic ledgers and uploading period of e-ledger certificates that should be loaded into the GİB Electronic Data Processing System within the same time has been extended until the end of 30 April 2020, Thursday.

*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.**