

Circular

Istanbul, 25 January 2021

Circular No: 7

Subject: Communique on taxpayers with activities suspended or entirely halted by the Ministry of Interior to benefit from force majeure provisions published.

Through the Tax Procedure Law General Communique series no. 524 published in the Official Gazette dated 25 January 2021, taxpayers operating in the sectors where their activities are temporarily suspended / entirely halted within the context of the measures taken by the Ministry of Interior have been included in the scope of force majeure from 1 December 2020 (including this date) to the date deemed appropriate to resume their activities.

In this context; submission dates of withholding tax returns (including Withholding and Premium Service (WPSR) tax returns and VAT returns Ba-Bs notifications; the creating and sealing period of electronic ledgers that should be created and sealed during the concerning period and uploading periods of e-ledger certificates, secondary copies of e-ledgers and related certificate files that should be loaded at the same time have been extended until the end of the 26th day of the month following the date on which force majeure will end.

The payment times of taxes accrued based on these tax returns have been extended, starting from the first period for which the declaration submission period was extended, for each period respectively until the end of the following month from the month following the month in which the tax return should be submitted.

The Communique has been enacted on the date of publication (25 January 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.