

## Circular

February 22, 2021

Circular No: 22

### Subject: Submission date of Country by Country Reporting (CbCR) is postponed.

According to Circular No:3 published by Turkish Revenue Administration on its website on February 22, 2021, the period regarding submission of first country by country reporting with respect to 2019 accounting period and special accounting periods ending on January 2020 and February 2020 of multinational enterprise groups, whose final parent company or representative company is in Turkey through BTRANS is extended to March 31, 2021, Wednesday while it is extended to end of second month following the end of special account period for special accounting periods ending on March 2020 and following periods.

The period regarding submission of first country by country reporting with respect to 2019 accounting period and special accounting periods ending on January, February, March, April and May 2020 of multinational enterprise groups, whose final parent company or representative company is **not** in Turkey through BTRANS is extended to June 30, 2021, Wednesday while it is extended to end of second month following the end of special account period for special accounting periods ending on June 2020 and following periods.

*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.