

Circular

March 10, 2021

Circular No: 23

Subject: Announcement regarding the ending of force majeure for taxpayers commencing their activities again as of March 2, 2021.

Taxpayers, which carry out activities in sectors of which related activities are fully suspended or ceased for a temporary period in scope of the measures taken by Ministry of Finance through Serial No. 524 General Communiqué on Tax Procedure Law published on Official Gazette dated January 25, 2021, were covered in scope of force majeure between December 1, 2020 (including this date) and the date on which they shall be deemed as appropriate to commence their respective activities again.

In this scope, period with respect to submission of **withholding tax returns** (including withholding and premium service returns) and **value added tax returns** and **“Form Ba-Bs” notifications** and preparation and signature of e-Books required to be prepared and signed in the period in question and uploading of **“Electronic Book Certificates”** and e-Books and associated secondary copies of associated certification files **has been extended until the end of 26th day of the month following the date on which force majeure ceases to end.**

Payment periods of taxes, accrued regarding the above declarations, have been extended until the end of related following month for each period respectively as of the month following the month in which returns are required to be submitted starting from the initial period whose declaration submission period has been extended.

It has been decided that certain taxpayers residing in high, medium and low level of risk group provinces shall commence their respective activities as of March 2, 2021 under certain conditions.

Turkish Revenue Administration has stated in the announcement made on its website (www.gib.gov.tr) that force majeure situation has ceased to an end for taxpayers which are deemed appropriate to commence their respective activities again in the above scope. Taxpayers, whose force majeure situation has come to an end, are required to fulfil their deferred obligations according to periods foreseen under serial no 524 General Communiqué on Tax Procedure Law.

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.