

## Circular

9 August 2021

Circular No: 73

**Subject: Force majeure has been announced until November 1, 2021 starting from the starting date of wildfires for locations affected by such wildfires.**

Force majeure has been announced as of November 1, 2021 from the starting date of wildfire (including these dates) by Ministry of Treasury and Finance in Osmaniye province Kadirli and its central districts, Antalya province Akseki, Alanya, Gazipaşa, Gündoğmuş, Manavgat and İbradı towns, Mersin province Aydıncık and Silifke towns; in Adana province Aladağ, İmamoğlu, Karaisalı and Kozan towns, Muğla province Bodrum, Köyceğiz, Marmaris, Milas, Seydikemer and Kavaklıdere towns.

In this framework; declarations and notifications which should be submitted during the period in which the force majeure is applicable shall be submitted until the end of Tuesday, November 16, 2021 and taxes accrued based on such declaration and notifications, other taxes, penalties and default interest and second installment of motor vehicle tax of 2021 shall be paid until the end of Tuesday November 30, 2021.

2Nd advance tax declaration of 2021 period which should be submitted within the force majeure period shall not be submitted by taxpayers of above locations.

Tax liabilities of taxpayers residing in above locations shall be paid in 24 installments without any interests if they make an application until the end of Thursday, December 16, 2021 and meet necessary requirements.

*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.