

Circular

16 August 2021

Circular No: 76

Subject: Force majeure has been announced between August 11, 2021 and December 31, 2021 in terms of cities affected from flood disaster.

Force majeure has been announced by Ministry of Treasury and Finance in Abana, Azdavay, Bozkurt, Çatalzeytin, Devrekani, İnebolu, Küre, Pınarbaşı ve Şenpazar towns of Kastamonu province, Sinop province and its Ayancık, Türkeli, Gerze, Boyabat ve Erfelek towns and Ulus town of Bartın province due to flood disaster occurred on August 11, 2021 until December 31, 2021 (including these dates).

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 January 17, 2022, Monday and taxes accrued based on such declaration and notifications, other taxes, penalties and default interest shall be paid until the end of Tuesday Monday, January 31, 2022.

2nd and 3rd advance tax declarations 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 Tuesday, February 15, 2022 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.