

## Circular

15 November 2021

Circular No: 100

**Subject: The claim period for refund receivables arising from transactions within the scope of full exemption and transactions subject to partial withholding for the 2019 calendar year expires as of 31.12.2021.**

VAT refund receivables arising from full exemption transactions realized in the 2019 calendar year must be requested by 31 December 2021. After this date, it is not possible to request a refund by submitting a correction declaration for 2019.

However, it is possible for taxpayers under their discretion to change their preferences retrospectively within the 5-year correction statute of limitation, as in the past, for VAT refund receivables arising from full exemption transactions in 2016, 2017 and 2018.

*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.