

Circular

24 November 2021

Circular No: 101

Subject: The claim period for refund receivables arising from transactions subject to reduced rates for the calendar year 2020 expires on 31.12.2021.

The deadline for claiming VAT refunds arising from transactions subject to reduced rates in the 2020 calendar year is Monday, December 27, 2021, which is the last day of submission of the 2021/November VAT declaration. Refund request shall be made through VAT return of 2021/November period.

Taxpayers, which would not make any request of refund until the above date (or through submitting correction declaration until 31.12.2021) shall lose their right.

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.