

Circular

2 December 2021

Circular No: 105

Subject: Explanations regarding benefiting from force majeure provisions of member of profession in terms of fatal disease or pregnancy have been made.

Explanations regarding benefiting from force majeure provisions of member of profession (public accountant, sworn-in certified public accountants and certified public accountants) in terms of fatal disease or pregnancy, which may prevent such members from fulfilling their tax duties, have been made in the Tax Procedure Law Circular numbered 137 published on website of Turkish Revenue Administration on December 1, 2021.

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.