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## Circular

25 January 2022

Circular No: 19

**Subject: Submission and payment terms of VAT, Withholding and Premium Service declarations have been extended until January 31, 2022.**

Submission periods of Value Added Tax, Stamp Tax and Withholding and Premium Service Declarations, which should have been submitted until January 26, 2022, **and payments terms of taxes accrued based on such returns have been extended to the end of Monday, January 31, 2022 according to Tax Procedure Law Circular no.138 published by Turkish Revenue Administration on Tuesday, January 25, 2022 on its official website.**

*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.