

Circular

31 May 2022

Circular No: 56

Subject: Service providers, social network providers and hosting providers that mediate the publication of advertisements on the Internet are included in the obligation to provide continuous information.

Intermediary service providers, social network providers and hosting providers that mediate the publication of advertisements for the purchase, sale or rental of movable and immovable properties and goods and services with the General Communiqué on Tax Procedure Law published in the Official Gazette dated May 31, 2022 included in the obligation to provide information.

The above taxpayers are required to inform the following information regarding the transactions in question through Turkish Revenue Administration Information Transfer System (BTRANS):

- a) Internet address or addresses where the service is provided,
- b) Name, surname/title, TR ID/Foreign ID /TIN information and workplace address information of individuals or legal entities served,
- c) The amount and date of each collection or sale transaction regarding the sales/rentals of movable, immovable, goods and services performed on behalf of the service providers, and the bank account information regarding the payment of the collected amounts to the intermediary service providers,
- ç) Other information to be determined by the Administration,

The said information will be reported monthly. Information pertaining to a month must be submitted until 23.59 on the last day of the following month.

The taxpayers included in the scope are required to complete their applications regarding the use of BTRANS before the date of the first notification.

The first notifications should be made by August 1, 2022 (due to the weekend of July 31, 2022) regarding the announcements made for the first time in June 2022.

The notification regarding the advertisements that were published as of May 31, 2022 and the advertisements published for the first time on May 31, 2022 (including those that were removed from the broadcast on May 31, 2022, and those whose broadcast continued or were cancelled in June 2022) must be submitted by August 31, 2022.

The Communiqué has entered into force on the date of publication (31 May 2022).

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.