

Circular

26 October 2022

Circular No: 98

Subject: Submission and payment periods of VAT, WPSD and stamp tax declarations have been extended.

The deadlines for submission of Value Added Tax, Stamp Duty, Withholding and Premium Service Declarations, which should be submitted until the end of 26 October 2022, and the payment periods for taxes accrued on these returns have been extended until the end of Friday, 28 October 2022.

The above time extension was announced by the Turkish Revenue Administration with the Tax Procedure Law Circular dated 26 October 2022 and numbered 146.

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.