

## Circular

14 November 2022

Circular No: 103

**Subject: The announcement regarding submission of declarations with respect to liquidation, assignment, merger, spin-off and change of form electronically has been published.**

In accordance with the announcement made on TRA Internet Tax Office (<https://ebeyanname.gib.gov.tr/>), corporate tax declarations which should be given due to merger, assignment, liquidation period, full spin-off and change of form shall be submitted electronically as of November 10, 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.