

Circular

24 November 2022

Circular No: 107

Subject: Certain CPA certification reports are becoming required to be submitted electronically.

Circular no. 3 published by the Revenue Administration on the website (gib.gov.tr) and some certified public accountant certification reports are included in the scope of reports that must be sent electronically.

In this framework, the following to be submitted by CPAs such as:

- Foundation Tax Exemption,
- Participation Shares and Real Estate Sales Income Exemption,
- Investment Reduction Exemption,
- R&D Discount,
- Free Zone Activity Certification Reports and
- Special Purpose Reports

shall be submitted on a voluntary basis via internet tax office system as of January 2, 2023 and the above shall be on a compulsory basis submitted electronically only via internet tax office as of March 1, 2023.

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.