

Circular

24 November 2022

Circular No: 108

Subject: Due to the Gölyaka-centered earthquake, period of some tax liabilities of taxpayers in Düzce have been extended.

The following deadlines have been extended for taxpayers due to earthquake in Gölyaka town of Düzce province on November 23, 2022:

- The deadlines for submission of Value Added Tax, Stamp Duty, Withholding and Premium Service Declarations, which should be submitted until the end of 28 November 2022, and the payment periods for taxes accrued on have been extended until the end of **Monday, 26 December 2022**,
- The submission and payment periods of Tourism Share Declarations, which must be submitted by the end of November 30, 2022, until the end of Monday, January 2, 2023.
- The deadline for submission of "Form Ba-Bs" notifications for the 2022/October period, which should be submitted by the end of November 30, 2022, until the end of Monday, January 2, 2023,
- Uploading times of "Electronic Ledger Certificates", which must be created and signed by the end of November 30, 2022, and uploaded to the Revenue Administration Information Processing System in the same time as the creation/signing of e-Ledgers, until the end of Monday, January 2, 2023.

The above time extension was announced with the Tax Procedure Law Circular dated 23 November 2022 and numbered 147.

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.