

Circular

14 December 2022

Circular No: 112

Subject: Due to the flood disaster in Demre, Finike and Kumluca districts of Antalya province, the period of some tax liabilities of taxpayers in these districts has been extended.

The submission period of below has been extended for taxpayers located at Demre, Finike and Kumluca districts of Antalya province on December 12, 2022 due to flood disaster:

- The deadlines for submission of Value Added Tax, Stamp Duty, Withholding and Premium Service Declarations, which should be submitted until the end of 26 december 2022, and the payment periods for taxes accrued on have been extended until the end of Thursday, 26 January 2023,

-The submission and payment periods of Tourism Share Declarations, which must be submitted by the end of January 02, 2023, until the end of Tuesday, January 31, 2023.

- The deadline for submission of "Form Ba-Bs" notifications for the 2022/ November period, which should be submitted by the end of January 02, 2023, until the end of Tuesday, January 31, 2023,

- Uploading times of "Electronic Ledger Certificates", which must be created and signed by the end of January 2, 2023 and uploaded to the Revenue Administration Information Processing System in the same time as the creation/signing of e-Ledgers, until the end of January 31, 2023, Tuesday.

The above time extension was announced with the Tax Procedure Law Circular dated 23 November 2022 and numbered 148.

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.