

Circular

22 December 2022

Circular No: 119

Subject: Submission and payment terms of VAT returns have been amended.

With the Tax Procedure Law Circular No. 149 published on the website of the Revenue Administration (www.gib.gov.tr) on 22 December 2022; starting from the value added tax declarations that must be submitted as of December 1, 2022, the submission of VAT declarations and the payment of taxes accrued on these declarations have been extended until the end of the 28th day of the month following the relevant taxation period.

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.