

Circular

2 March 2023

Circular No: 36

Subject: The export period of the goods delivered within the scope of the postponement-abandonment application was extended at locations where force majeure was declared due to the earthquake.

Circular numbered 70 on Value Added Tax is published on website of Turkish Revenue Administration on March 2, 2023.

In this framework, in terms of taxpayers who are taxpayers as of the date of the earthquake in places where force majeure was declared due to the earthquake on February 6, 2023 and the end of the 3-month period starting from the beginning of the month following the date of the delivery registered for export is between February 6, 2023 and July 31, 2023 (including this date), the aforementioned 3 month period shall be deemed to be extended for 3 months in scope of force majeure without making any application to the tax office for additional period.

Although the export period expires before the specified period, taxpayers whose 15-day application period for the additional time request for the exportation coincides with the aforementioned period will also be evaluated within the same scope.

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.