

Circular

27 March 2023

Circular No: 50

Subject: The deadlines for filing and paying Withholding and service premium, VAT, accommodation tax and stamp tax returns have been extended.

The deadlines for submission of Withholding and Premium Service Declarations, Accommodation Tax Declarations and Stamp Duty Declarations, which must be submitted until the end of March 27, 2023, and Value Added Tax declarations, which must be submitted until the end of March 28, 2023, and the payment periods of taxes accrued on these declarations have been extended until the end of Friday, March 31, 2023.

The above time extension was announced by the Turkish Revenue Administration with the Tax Procedure Law Circular dated March 27, 2023 and numbered 152.

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.