

Circular

31 March 2023

Circular No: 52

Subject: The submission and payment periods of the income tax return, the submission of Ba-Bs forms and the upload of e-Ledger certificates have been extended.

The deadlines for filing the annual income tax returns for the 2022 calendar year, which should be submitted by the end of March 31, 2023, and the payment periods for the taxes accrued on these returns, until the end of Wednesday, April 5, 2023, "Form Ba" and "Form Bs" notifications for the 2023/February period The deadline for granting was extended until the end of Friday, April 7, 2023.

In addition, uploading times of "Electronic Ledger Certificates", which must be created and signed by the end of March 31, 2023, and uploaded to the Revenue Administration Information Processing System in the same time as the creation and signing of e-Ledgers, have been extended until the end of Friday, April 7, 2023.

The above time extension was announced by the Turkish Revenue Administration with the Tax Procedure Law Circular dated March 30, 2023 and numbered 153..

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.