

Circular

26 April 2023

Circular No: 59

Subject: Submission and payment terms of corporate tax, withholding and premium service return, stamp tax and recovery participation shares returns and periods with respect to Ba-Bs forms, e-ledger and e-ledger certificates have been extended.

The following dates are applicable according to Circular no. 154 on Tax Procedure Law:

- The deadlines for the submission of corporate tax returns for the 2022 accounting period and the payment periods of the taxes accrued on these returns have been extended until the end of 5 May 2023,
- The deadlines for the submission of withholding and premium service returns, accommodation tax and stamp tax and the payment periods of the taxes accrued on these returns have been extended until the end of April 28, 2023,
- Period for submission of recovery participation shares and payment periods of shares accrued on such returns have been extended to May 5, 2023,
- Submission period of “Form Ba” and “Form Bs” notifications have been extended to May 5, 2023 and
- Generation and signing period of e-ledgers and uploading of e-ledger certificates have been extended until the end of May 8, 2023.

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.