

Circular

17 May 2023

Circular No: 62

Subject: Deadline for guarantees which should be submitted until the end of May by active taxpayers subject to license in scope of Laws numbered 5015 and 5307 has been extended until August 31, 2023.

In scope Serial No. 531 General Communique on TPL (OG: 02.09.2021) and Oil Market Law numbered 5015, those having distributor, mineral oil or franchise license (exclusively except or bunker fuel dealership and having distributor or LPG autogas dealership license have been covered by the guarantee implementation.

Submission date of guarantees required to be submitted until May 31, 2023 by taxpayers which are carrying out their activities all along through having the above mentioned licenses determined by Tax Procedure Law Circular numbered 156 published on website of Turkish Revenue Administration on May 17, 2023 has been extended until August 31, 2023, Thursday (including this date).

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.