

Circular

29 May 2023

Circular No: 64

Subject: Generation and signing period of e-ledgers and uploading of e-ledger certificates have been extended.

Generation and signing period of e-Ledgers which are required to be generated and signed until the end of May 31, 2023 by those covered by e-ledger implementation according to Tax Procedure Law Circular numbered 157 and published by Turkish Revenue Administration on May 29, 2023 and uploading period of "Electronic Ledger Certificates" which are required to be uploaded to data processing system of Turkish Revenue Administration until May 31, 2023 have been extended to the end of Monday, June 5, 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.