

Circular

2 June 2023

Circular No: 66

Subject: Opportunity to postpone and make installments have been introduced for additional corporate tax which should be paid in scope of Law numbered 7440.

A regulation has been made regarding payment of single time “Additional Corporate Tax” based on deductions and exemptions demonstrated on corporate tax return regarding 2022 period in accordance with paragraph (27) of article 10 of Law numbered 7440 published on Official Gazette dated March 12, 2023.

Postponement and making installments opportunity have been introduced in a manner not exceeding 12 months as of application date in scope of article 48 of Law numbered 6183 in terms of “Additional Corporate Tax” calculated according to above article provided that other requirements mentioned in the related legislation are fulfilled according to Internal Communiqué on Collection dated May 31, 2023 and numbered 2023/2.

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.