

Circular

31 July 2023

Circular No: 87

Subject: Payment terms of Income Tax, Motor Vehicle Tax and Law numbered 7440 and certain notification, generation and uploading periods have been extended.

The following taxes which should be paid until the end of July 31, 2023 have been extended;

- until the end of August 4, 2023 Friday in terms of payment term of 2nd installment of 2023 income tax,
- until the end of August 4, 2023 Friday in terms of payment term of 2nd installment of 2023 motor vehicles tax,
- until the end of August 4, 2023 Friday in terms of payment term of 1st and 2nd installment of Law numbered 7440 and
- until the end of August 4, 2023 Friday in terms of submission period of "Form Ba" and "Form Bs" notifications regarding 2023/June period and
- until the end of August 4, 2023 Friday in terms of uploading period 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 period according to Tax Procedure Law Circular dated July 31, 2023 and numbered 158.

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.