

Circular

26 September 2023

Circular No: 92

Subject: The claim period for refund receivables arising from transactions subject to reduced rates for the calendar year 2022 expires on 31.12.2023.

The deadline for claiming VAT refunds arising from transactions subject to reduced rates in the 2022 calendar year is Thursday, December 28, 2023, which is the last day of submission of the 2023/November VAT declaration. Refund request should be made with the VAT return of 2023/November period at the latest.

Taxpayers, which would not make any request of refund until the above date (or through submitting correction declaration which increases the requested refund amount until 31.12.2023) shall lose their right.

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.