

Circular

30 November 2023

Circular No: 108

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

Uploading date of "Electronic Ledger Certificates", which must be created and signed by the end of November 30, 2023, and uploaded Processing System in the same time as the creation and signing of e-Ledgers, have been extended until the end of Tuesday, December 5, 2023.

The above period extension was announced by the Turkish Revenue Administration with the Tax Procedure Law Circular dated November 29, 2023 numbered 161.

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.