

Circular

30 November 2023

Circular No: 109

Subject: The state of force majeure has been extended until April 30, 2024 in certain locations affected by the earthquakes in Kahramanmaraş.

In the announcement made by the Turkish Revenue Administration on November 29, 2023, it was stated that the force majeure situation, which will end as of the end of November 30, 2023, for taxpayers in Adıyaman, Hatay, Kahramanmaraş and Malatya provinces and İslahiye and Nurdağı districts of Gaziantep Province, shall expire as of the end of Tuesday, April 30, 2024.

In this framework;

- Declarations and notifications that must be submitted from 06.02.2023, when the force majeure situation begins, until 30.04.2024, when the force majeure situation will end, can be submitted until the end of Wednesday, 15.05.2024, and
- The taxes accrued based on these declarations and notifications, as well as the second installment of the 2023 motor vehicle tax and the first installment of the 2024 motor vehicle tax, can be paid by the end of Friday, 31.05.2024.

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.