

Circular

27 June 2024

Circular No: 47

Subject: In places where force majeure has been declared, the guarantee period for taxpayers operating in the fuel and LPG sector has been extended.

In scope Serial No. 531 General Communique on Tax Procedure Law (TPL) (OG: 02.09.2021) and Oil Market Law numbered 5015, those having distributor, mineral oil or franchise license (exclusively except or bunker fuel dealership and having distributor or LPG autogas dealership license have been covered by the guarantee implementation.

Since force majeure situation in Adıyaman, Hatay, Kahramanmaraş and Malatya provinces and İslahiye and Nurdağı towns of Gaziantep province declared due to earthquake has been extended until August 31, 2024, the guarantee period of taxpayers in this scope has also been extended until December 2, 2024 (including this date) according to TPL Circular dated June 26, 2024 and numbered 169.

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.