

Circular

4 September 2024

Circular No: 66

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

In the announcement made by the Turkish Revenue Administration on September 2, 2024, it was stated that the force majeure situation, which have ended as of the end of August 31, 2024, for taxpayers in Adıyaman, Hatay, Kahramanmaraş and Malatya provinces and İslahiye and Nurdağı districts of Gaziantep Province, has been extended until the end of Saturday, November 30, 2024. Information on declaration, notification and payment periods applicable for taxpayers in question are as follows:

- Income and corporate tax returns for 2022 and 2023 can be submitted until 31 January 2025. Taxes in income and corporate tax returns for 2022 can be paid until 28 February 2025 and taxes in income and corporate tax returns for 2023 can be paid until 2 April 2025.
- VAT declarations for 2023 and 2024 January-October periods (including quarterly declarations) and Ba-Bs notifications can be submitted until 31 December 2024. Taxes in the declarations for the first 6 months of 2023 can be paid until 31 December 2024, taxes in the declarations for the second 6 months can be paid until 31 January 2025, taxes in the declarations for the first 6 months of 2024 can be paid until 28 February 2025 and taxes in the declarations for the 2024 July-October periods can be paid until 2 April 2025.
- Information on other declarations and notifications and payment periods are included in our circular.
- The payment period for the second instalment of the 2023 motor vehicles tax and the first and second instalments of the 2024 motor vehicles tax has been extended until the end of 31.12.2024.
- 2024 provisional tax declarations for the third provisional tax periods will not be submitted.
- The declarations to be submitted in accordance with the Special Consumption Tax Law and the special consumption tax to be accrued based on these declarations and the fees to be paid without taking action in accordance with the Fees Law will not be considered within the scope of force majeure.
- The tax debts of the taxpayers in the above-mentioned places, whose payment periods are determined until the end of the month following the determined payment periods, and other public debts until the end of Friday, 31 January 2025, can be paid in instalments up to 24 months without interest, provided that the taxpayers apply and meet the necessary conditions.

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.