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Circular

26 September 2024 Circular No: 74

Subject: A regulation has been introduced for "Digital Tax Office" users to authorize professionals as sub-users.

The TPL General Communiqué series no. 567 published in the Official Gazette dated 25 September 2024 has introduced a regulation that allows persons using the Digital Tax Office system to define professionals with whom they have signed a valid "Electronic Tax Return Intermediation and Liability Agreement" or an agreement for the certification of income or corporate tax returns and their annexes, as sub-users. The Communiqué became effective on the date of its publication (25 September 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.