

## Circular

8 January 2024

Circular No: 11

**Subject: Submission and payment terms of VAT returns, submitted by those responsible for making tax deduction, have been amended.**

Amendments have also been made in terms of paragraphs numbered 1 of articles 41 and 46 of VAT Law with articles 32 and 33 of Law numbered 7491. In this framework, those who are responsible for making tax deductions shall:

- give their respective VAT returns until 21st night of following month and
- pay associated tax until 23rd night of the following month.

This regulation has entered into force as of January 1, 2024.

It is understood from the “2024 Tax Year Calendar” published on website of Turkish Revenue Administration that such amendments shall be applicable as of declarations to be submitted until February 21 regarding January/2024 period.

*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.