

Circular

12 January 2024

Circular No: 14

Subject: Turkish Revenue Administration has published an announcement regarding documents which shall not be included in Ba-Bs forms.

It is stated in the announcement made by Turkish Revenue Administration on its website that the obligation to include:

- Documents regarding import transactions,
- Documents regarding rental payments,
- Insurance policies,
- Insurance commission expense document,
- Electronic warehouse receipts (EWR),

which have been started to be obtained from related administrations, in Form Ba and Form Bs notifications regarding 2024/1 period, which shall be commenced to be submitted as of February 1, 2024, has been abolished.

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.