

Circular

29 March 2024

Circular No: 27

Subject: The submission and payment periods of the income tax return, the submission of Ba-Bs forms and uploading of e-Ledger certificates have been extended.

The deadlines for filing the annual income tax returns for the 2023 calendar year, which should be submitted by the end of April 1, 2024, and the payment periods for the taxes accrued on these returns, and submission period of "Form Ba" and "Form Bs" notifications for the 2024/February period was extended until the end of Friday, April 5, 2024.

In addition, uploading times of "Electronic Ledger Certificates", which must be created and signed by the end of April 1, 2024 and uploaded to the Turkish Revenue Administration Information Processing System in the same time as the creation and signing of e-Ledgers, have been extended until the end of Friday, April 5, 2024 as well.

The above time extension was announced by the Turkish Revenue Administration with the Tax Procedure Law Circular dated March 28, 2024 and numbered 166.

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.