

Circular

İstanbul, 3 October 2017

Circular No: 106

Subject: Regulations on Tax Procedures Law and the Law no.6183 within the draft law containing amendments to certain tax laws

The regulations on Tax Procedures Law (VUK) and the Law no.6183 regarding the collection procedure of public receivables within the draft law presented to the Grand National Assembly of Turkey on 27 September 2017 are provided below:

- A rearrangement for the known address definition existing in the Article 101 of VUK is proposed. Within that context, the taxpayers' residential address existing in MERNIS (central civil registration system) entries is included among the known addresses.
 - In the circumstance that the person to be notified could not be available at workplace or residential addresses, procedure and principles concerning the way chosen for notifying are rearranged.
 - The situation of unavailability of the residential address within MERNIS has been added to the situations of notice by publication.
 - Amendments to VUK provided above are proposed to be enacted as of 1 January 2018.
 - Regarding the Law no.6183; period extension from 7 days to 15 days is proposed for the following circumstances:
 - . term of litigation concerning lien existing in Article 15,
 - . payment period given through a notification to the indebted before the encashment of secured receivables existing in Article 56,
 - . term of litigation against order of payment arranged within Article 58,
 - . term for declaration of wealth as of the notification on order of payment arranged within Article 60,
- If the draft passes into law with this current form, it will be enacted as of 1 January 2018.*
- Through the draft law, payments with bank card or similar are proposed to be included into the regulation indicating that banks are allowed to get commission from the indebted during the payment of public receivables with credit card. If the draft passes into law with this current form, it will be enacted as of its publication date.

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.