

Circular

Istanbul, 28 February 2018

Circular No: 31

Subject: Procedures and principles set for the implementation of “Interactive Tax Office” launched by the Revenue Administration.

Summary: Procedures and principles have been set as below for the implementation of “Interactive Tax Office” (the System) formed by the Revenue Administration, through the Tax Procedures Law General Communique series no.492 published in the Official Gazette dated 28 February 2018:

-Real persons and legal entities with a user code and password prior to 28 February 2018, an e-government password and the ones obtaining a password within the context of this Communique will be able to benefit from this implementation.

-For the real persons and legal entities intending to use the System, however lacking a password, applications for a password can be submitted through the System. Taxpayers may also apply for a password through the tax office by filling in a form attached to the Communique.

Processes seen below may be performed through the Interactive Tax Office by the demanding taxpayers:

- a)Debt payments,
- b)Claims for being included into the e-notice system,
- c)Demanding for a reduction in tax loss, irregularity and special irregularity penalties within the scope of Tax Procedures Law’s Article 376 (reduction in penalties),
- ç)Demanding for a reconciliation,
- d)Receiving a document disclosing the state of tax liability,
- e)Demanding for a document disclosing the existing state of payables,
- f)Claims for an advance ruling,
- g)Demanding for a notice to proceed,
- ğ)Notification for address modification,
- h)Notification on increases/decreases in the number of branches,
- ı)Quitting notice,
- i)Summoning to explanation,
- j)Claiming for deferment,
- k)Demanding for tax type period change,
- l)Filing petition for not submitting a withholding tax return,
- m)Filing a general petition for tasks and operations unlisted in this clause,
- n)Other tasks and operations deemed appropriate by the Ministry,

-At the stage of receiving notifications, statements, petitions, minutes, reports and other documents through the web or mobile application, operations will get started following the verification of password sent to mobile phones defined within the System.

-Any requirement for a safe e-signature concerning the documents above does not exist. Also, personal or mailed applications to the concerned tax office would not be sought for these documents.

-The Communique has been enacted as of its publication date (28 February 2018).

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.