

## Circular

**Istanbul, 6 April 2018**

**Circular No: 44**

**Subject: Statements issued regarding the receipt and evaluation of certain documents electronically for SCT refund requests.**

The Special Consumption Tax (SCT) circular no.23 released at the Revenue Administration's website ([www.gib.gov.tr](http://www.gib.gov.tr)) on 3 April 2018 indicates that the "SCT Refund Risk Analysis System (ÖTVİRA)" has been introduced.

The circular also contains statements on the electronic submission of certain documents that are demanded for SCT refund arising from the refundable transactions and already submitted to the tax offices in printed form by the taxpayers claiming refunds.

Accordingly, in terms of the arrangements concerning SCT refund implementations as per the General Communique for the Implementation of SCT List no (I), the documents indicated in the Internet Tax Office should be uploaded to the Internet Tax Office electronically by the taxpayers claiming refunds.

The SCT circular no.23 contains the starting dates for the implementation of ÖTVİRA regarding the refundable transaction types.

"SCT Refund Control Report" gathered through the checks and analysis handled by the system will be presented to the access of tax office directorates and the concerning tax offices should complete the refund operations based upon that control report.

*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.**