

Circular

Istanbul, 18 December 2017

Circular No: 130

Subject: Explanation released on the amendments made within the Tax Procedures Law through the Law no.7061.

Explanations have been released through the Tax Procedures Law General Communique series no.485, published in the Official Gazette dated 17 December 2017, concerning the amendments made within the Tax Procedures Law through the Law no.7061:

The apparent addresses pursuant to the Article 101 of Tax Procedures Law amended through the Law no.7061 are as follows:

- 1. Workplace addresses notified by the taxpayer in the circumstance of launching a business or address revision,*
- 2. Workplace addresses that are identified through a report by certified officials on the condition that an authorized signature is available or over an attendance form,*
- 3. Residence address reached within the address registry system created in line with the Civil Registration Services Law no.5490.*

Among the apparent workplace addresses, the one which was most recently notified to the authority to send the notice or the one detected by that authority would be taken into account and the notification is sent to that address first.

In the circumstance that the people to be notified are not available at that address (including the temporary leaves), that should be annotated and signed by the mailman in return for a notice receipt. On that case, there is no need to stick a warning note to the door and the notification document should immediately be returned to the sender administration. In that circumstance, the notification is performed at the residential address reached through the address registry system of;

- Real persons own,*
- For legal persons chairman, manager or legal representative,*
- For the unincorporated organizations, one of their managers or representatives if exists.*

Through the Law no.7061, the unavailability of a residential address of the concerned has been added among the situations that require notice by publication in case the notification could not be performed at the apparent workplace address of the concerned.

Through the Law no.7061, the requirement of informing the tax office for residential address revisions has been removed off; however for the taxpayers changing their workplace address, the requirement for informing the tax office about the new workplace address continues.

For the taxpayers with an electronical address appropriate for notification, the notices will continue to be sent electronically.

The Communique series no.485 will be enacted as of 1 January 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.