

Circular

Istanbul, 22 October 2019

Circular No: 86

Subject: Amendments announced on transactions for workplace change, transfers and electronical notification.

Amendments indicated below have been announced on transactions for workplace change and transfers through the Tax Procedure Law (VUK) General Communiqué series no.510 published in the Official Gazette dated 19 October 2019 and on the implementation of electronical notification through the VUK General Communiqué series no.511:

-It was possible to submit the notification for workplace change by the taxpayers to both the previous and new tax offices as per the VUK General Communiqué series no.240. The communiqué series no.510 indicates that the notification should be sent to the new tax office and the process to be handled afterwards is explained.

Accordingly, the new tax office will be polling the new workplace address notified by the taxpayer.

-Taxpayers intending to go on using the existing unused documents at its new workplace may either submit their petitions to the new tax office or apply through the Revenue Administration's interactive tax office system (<https://ivd.gib.gov.tr/>).

- The Tax Inspection Board will begin to use the electronic notification system as of 1 January 2020.

- Since the technological compliance studies have been completed in the affiliated tax offices (fiscal directorates), electronic notification will be started as of 1 January 2020.

-In case the visual handicap of the contact person in real persons, the legal representative of the company in legal entities is proved and certified, notifications shall be made to these taxpayers without using electronic notification system in accordance with the other notification procedures specified in the 93rd and subsequent articles of the Tax Procedure Law.

-An information message regarding the notification may be sent to the mobile phone number and/or e-mail address that the taxpayers have submitted during or after the application to the electronic notification system and the fact that the information message has not reached the addressee for any reason shall not affect the notification period and its validity.

Both of the communiqués have been enacted as of publication date (19 October 2019).

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.