

Circular

Istanbul, 20 February 2020

Circular No: 28

Subject: Procedure and principles for the implementation of “waiving the right for legal remedy” have been set.

In order to resolve tax disputes between the taxpayer and the administration quickly and reduce the workload of judicial authorities, Article 379 titled "Abandonment of legal remedies" was added to the Tax Procedure Law with the Law no.7194. This provision took effect on 1 January 2020.

Through the Tax Procedure Law General Communiqué series no.517 published in the Official Gazette dated 20 February 2020, explanations were made regarding the aforementioned provision and the procedures and principles for implementation were determined. The Communiqué is enacted on the date of publication (20.02.2020) to be effective from 1 January 2020.

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.