

## Circular

**Istanbul, 28 March 2020**

**Circular No: 46**

**Subject: Query screen for the status to benefit from force majeure provisions added to the Interactive Tax Office.**

Announcement has been made on the use of force majeure provisions by certain taxpayers, through the Tax Procedure Law General Communique series no. 518, published in the Official Gazette dated 24 March 2020.

Our circular no.45 contained statements regarding taxpayers' in the sectors announced by the Communique main field of activity in the tax office records as of 24.3.2020 will be taken as basis, benefiting of the taxpayers with uncertain field of activity and who have activities other than these sectors from force majeure provisions.

In order to determine the main activity code specified in the Communique and therefore the status of taxpayers to benefit from the force majeure provisions, "Force Majeure Status Inquiry within the scope of VUK General Communique series no.518" under the "My Information" tab has been added into the Interactive Tax Office.

With this query screen, taxpayers can follow the status of benefiting from the force majeure provisions and those who have a negative status may apply to the tax office they are affiliated to as explained in our Circular no.45.

*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.