

## Circular

**Istanbul, 30 March 2020**

**Circular No: 48**

**Subject: Partial value added tax withholding for taxpayers benefiting from force majeure situation.**

The Value Added Tax General Implementation Communique contains regulation indicating that the taxpayers within the scope of force majeure have no obligation to make partial VAT withholding during force majeure.

Taxpayers listed in the Tax Procedure Law General Communique series no.518 will not make partial VAT withholdings between 1 April 2020 and 30 June 2020 (including these dates) when the force majeure situation is effective.

*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.**