

## Circular

**Istanbul, 8 May 2020**

**Circular No: 61**

**Subject: Procedures and principles on fulfilment of VAT refund requests during the force majeure period determined.**

The procedures and principles on fulfilment of VAT refund requests during the force majeure period announced by the Tax Procedure Law General Communique series no.518 have been identified by adding a new section to the VAT General Implementation Communique through the VAT General Communique series no.32 published in the Official Gazette dated 8 May 2020.

The Communique has been enacted as of its publication date.

*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.**