

## Circular

Istanbul, 2 June 2020

**Circular No: 73**

**Subject: Announcement made on the declaration and payment obligations of taxpayers aged 65 and over due to the removal of the curfew restriction.**

Taxpayers and professionals within the scope of curfew due to the age of 65 and over and those whose tax returns/declarations are submitted by the members of this profession pursuant to the "Intermediation and Responsibility Contract" effective from 24/3/2020 have been considered to be in the state of force majeure between 22/3/2020 and the date on which the curfew will end (including these dates) with the Tax Procedure Law General Communiqué series no.518. Through the Communiqué, it was found appropriate to extend the last day of the submission dates of the tax return/notification regarding the force majeure period and the last day of the payment periods of the taxes accrued accordingly until the end of the 15th day following the termination of curfew.

In the announcement released by the Revenue Administration on the official website ([www.gib.gov.tr](http://www.gib.gov.tr)) on 2 June 2020, it's indicated that the taxpayers to be exempted from curfew restrictions within the scope of the concerning circular note have to submit their tax returns and notifications regarding the force majeure period until the end of 16 June 2020 which is the 15th day following the end of the curfew and that they have to pay the taxes accrued in the same period of time.

Force majeure state of the taxpayers within the scope of curfew due to the age 65 and over as well as chronic illness as per Article 5 of the aforementioned General Communiqué will continue until the curfew will be terminating for them.

*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.