

Turkey amends several laws due to COVID-19

EY Tax News Update: Global Edition

EY's Tax News Update: Global Edition is a free, personalized email subscription service that allows you to receive EY Global Tax Alerts, newsletters, events, and thought leadership published across all areas of tax. Access more information about the tool and registration [here](#).

Also available is our [EY Global Tax Alert Library](#) on ey.com.

The Law Amending Certain Laws No. 7226 has been published in Turkey's *Official Gazette* dated 26 March 2020 No. 31080 (repeated). Law No. 7226 amends several laws including the labor law, income tax law and unemployment insurance law. The significant amendments are as follows:

- ▶ The following paragraph has been added to Article 75 of the Income Tax Law No. 193.
Exchange rate difference is not taken into consideration in determining the amount of the income obtained from private pension funds established in foreign currency, in which the contribution payments made in foreign currency are deposited.
- ▶ The enforcement date of the accommodation tax has been changed from 1 April 2020 to 1 January 2021.
- ▶ In order to prevent the loss of judiciary rights due to COVID-19, some legal deadlines such as the term of litigation, initiating enforcement proceedings, appeals, notifications, settlements, etc. have been suspended until 30 April 2020.
- ▶ Failure to pay the office lease amount to be processed from 1 March 2020 until 30 June 2020 does not constitute a reason for termination and evacuation of the lease.

For additional information with respect to this Alert, please contact the following:

Kuzey Yeminli Mali Müşavirlik A.Ş., İstanbul

- ▶ Ateş Konca ates.konca@tr.ey.com
- ▶ Gamze Durgun gamze.durgun@tr.ey.com

About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit ey.com.

© 2020 EYGM Limited.
All Rights Reserved.

EYG no. 001521-20Gbl

1508-1600216 NY
ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.

ey.com