

September 7, 2021
2021-5921

Turkey extends application and first installment payment deadlines for Tax Amnesty

The Law on Restructuring of Certain Receivables and Amending Certain Laws (the Law) was published in *the Official Gazette* on 9 June 2021 and entered into force on the same date. See EY Global Tax Alert, [Turkey approves Tax Amnesty Law](#), dated 14 June 2021.

Following the Presidential Decision No. 4420 (the decision) published in the *Official Gazette* dated 27 August 2021, the application, notification and declaration periods, as well as the first installment payment period regarding the restructuring of the debts and tax base increase, which were brought within the scope of the Law, have been extended for one month.

Accordingly, the deadlines for the application, notification and declaration periods are now 30 September 2021 (including this date). In addition, the first installment payment deadline, which was 30 September 2021, has been extended to 1 November 2021.

The decision entered into force on the date of publication (27 August 2021).

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

Kuzey Yeminli Mali Müsavirlik A.S., İstanbul

- Ates Konca | ates.konca@tr.ey.com
- Gamze Durgun | gamze.durgun@tr.ey.com

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