

## Circular

29 June 2022

Circular No: 67

### **Subject: Amendments have been made to the Regulation on the Procedures and Principles to be Applied in Tax Inspections.**

The amendments made to the Regulation published in the Official Gazette dated 28 June 2022 and the Regulation on the Procedures and Principles to be Applied in Tax Inspections (Regulation) are summarized below:

- The initiation period for tax inspections is 5 days and the inspection period is 15 days.
- The tax inspection will begin with the "Notification of Initiation of Investigation" to be issued by those authorized to conduct tax inspections. A copy of the notification will be sent to the person who is examined, a copy to the inspector and inspection unit to which the person authorized to conduct tax inspection is affiliated, and a copy to the tax office to which the taxpayer is affiliated.
- Those who are authorized to conduct tax inspections will have an official identity card with a photograph showing their official status and inspection authority, and will show this identity card to the relevant persons before starting work at the place they visit.
- It is regulated that it is essential for taxpayers to submit the books and documents that the Ministry allows to be kept electronically, in electronic environment by using the system created by the Ministry.
- Tax inspections were mainly organized as the workplace of the subject of inspection. With the amendment made, tax inspections will essentially be carried out in the administration.
- Electronic books and documents submitted through the system created by the Ministry will be deleted from the system within thirty days at the latest, following the final evaluation of the report by the relevant report evaluation commission.

Regulation shall enter into force as of July 1, 2022.

*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.