

## Circular

**Circular No: 82**

**25 July 2022**

**Subject: Authorization limits of conciliation commission has been established.**

According to Serial No.539 General Communiqué on TPL 539 published in the Official Gazette dated 23 July 2022, the amounts of taxes that the conciliation commissions can make subject to reconciliation and the amounts of tax loss, irregularity and special irregularity penalties related to these have been established. The provisions of the aforementioned Communiqué will also be applied to the conciliation requests for which a conciliation date has not been determined until 23 July 2022. However, reconciliation requests of taxpayers whose reconciliation date has been determined but postponed due to various reasons will be finalized by the commission that postponed reconciliation.

The communique has entered into force on its publication date (July 23, 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.**