

Circular

30 December 2022

Circular No: 129

Subject: Within the scope of TPL, irregularity and special irregularity penalties to be applied in 2023 and some monetary amounts were announced.

Irregularity and special irregularity penalties to be applied in 2023 within the scope of the Tax Procedure Law (TPL) and some monetary aggregates were announced in the General Communiqué with line number 544 published in the 2nd repeating Official Gazette dated 30 December 2022.

Accordingly, in 2023 for capital companies; the first degree irregularity penalty is TRY 700 and the second degree irregularity penalty is TRY 370.

In 2023; if an invoice is not issued, a special irregularity penalty of not less than TRY 2,200 and 10% of the amount to be written in the document, a special irregularity penalty of TRY 2,200 in case of not preparing a delivery note, and a special irregularity fine of TRY 7.500 shall be applied in case of not submitting electronic declarations and notifications by first class merchants.

In 2023, the limit for issuing invoices and the depreciation application limit will be applied as TRY 4,400.

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.