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## Turkey introduces continuous reporting requirement of certain information for property listings published on the internet

On 31 May 2022, the Turkish Ministry of Treasury and Finance issued a General Communiqué No. 538 on the Tax Procedure Code (the Communiqué), which contains principles and procedures regarding the continuous reporting of certain information for property listings and other listings published on the internet. The Communiqué was published in the *Official Gazette* dated 31 May 2022 and entered into force on the date of publication.

This Alert summarizes the key provisions regarding the information reporting process.

### Parties subject to continuous reporting

- Intermediary service providers, social network providers, and hosting providers that mediate the publication of movable and immovable properties, goods and services listings for purchase, sale, or rental, are required to report certain information pertaining to the said transaction and the publisher (service recipient).

### Information to be reported

- Internet address(es) where the service is provided
- Name, surname/title, TCKN/YKN/VKN information, and workplace address information of real or legal persons that received the service
- Amount and date of each collection or sale transaction regarding the sales/rentals of movable, immovable, goods and services performed on behalf of the service recipient, and the bank account information regarding the payment of the collected amounts to the intermediary service providers
- Other information to be announced by the Turkish Revenue Administration

### Reporting format

- Information should be reported to the Turkish Revenue Administration through the electronic information transfer system, BTRANS.
- Format and standards of reporting will be announced by the Turkish Revenue Administration through BTRANS.

### **Reporting period**

- Information should be reported on a monthly basis.
- Information pertaining to a month must be reported by the last day of the following month.

### **First reporting deadline**

- For listings published in June 2022 for the first time, the first reporting deadline is 1 August 2022.
- For listings published in July 2022 and onwards, the reporting deadline is the last day of the following month.
- For listings that are already published as of 31 May 2022 (including this date) and listed off or continue to be listed in June 2022, the reporting deadline is 31 August 2022.

Those who are subject to continuous reporting should complete the necessary technical infrastructure and provide appropriate conditions to receive such information from the publishers. They should also complete their applications prior to the first reporting date to be able to use BTRANS.

Those who are subject to continuous reporting are responsible for the correctness of the information that they report through BTRANS. The information should be reported in the proper format, standards and methods that are determined by the Turkish Revenue Administration. Information reported in any other format, standards or method would not be accepted and in such a case reporting would be regarded as not performed.

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