

Circular

25 April 2023

Circular No: 58

Subject: Taxpayers who buy and sell retail commodities on a mobile basis or by following the market without opening a workplace within the boundaries of the metropolitan municipality will be able to switch to the simple basis method.

In accordance with the Presidency Decree numbered 7166 and published on Official Gazette dated April 25, 2023, the earnings of those who buy and sell retail commodities on a mobile basis or by following the market without opening a workplace exclusively within the boundaries of the metropolitan municipality will also be determined according to the simple method if they meet the conditions.

In addition, taxpayers who carry out these activities and are taxed in the real method, provided that they meet the conditions and apply, will be able to switch to the simple method within the framework of the procedures and principles specified in Article 46 of the Income Tax Law, starting from the beginning of the month following the application date.

The Decree has entered into force on its publication date (April 25, 2023).

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.