

Circular

16 July 2024

Circular No: 51

Subject: “Bill of Law regarding Making Amendments on Tax Laws and Certain Laws” has been presented to Speaker’s Office of Grand National Assembly of Republic of Türkiye.

“Bill of Law regarding Making Amendments on Tax Laws and Certain Laws” has been presented to Speaker’s Office of Grand National Assembly on July 16, 2024.

The above Bill of Law and its preamble is called to your attention attached to our circular.

“Bill of Law regarding Making Amendments on Tax Laws and Certain Laws” has been presented to Speaker’s Office of Grand National Assembly on July 16, 2024.

The bill of law in question covers amendments to be made:

- In the Income Tax Law (Articles 2-4 of the Bill of Law),
- In the Corporate Tax Law (Articles 32-50 of the Bill of Law),
- In the Tax Procedure Law (Articles 5-16 of the Bill of Law),
- In the Value Added Tax Law (Articles 17-24 of the Bill of Law),
- In the Special Consumption Tax Law (Articles 26-27 of the Bill of Law),
- In the Law No. 6183 on the Collection Procedure of Public Receivables (Article 1 of the Bill of Law),
- In the Free Zones Law (Article 25 of the Bill of Law),
- In the Law No. 5597 on Departure Fees (Article 51 of the Bill of Law).

If the bill of law in question becomes law, the above regulations shall enter into force on dates stipulated under article 52 of the Bill of Law.

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.