

Circular

30 September 2024

Circular No: 81

Subject: Principles and procedures regarding the collection of collaterals due to the issuance of forged documents have been amended.

The Tax Procedures Law (TPL) General Communiqué series no. 478 (OG: 11.02.2017) includes regulations regarding the collaterals to be collected in the event ex officio cancellation of taxpayer records exclusively due to the issuance of forged documents and the collaterals to be collected if forged documents are issued in addition to the current activity.

The TPL General Communiqué series no. 570 has introduced an upper limit of TL 10.000.000 for collaterals to be collected within the scope mentioned above. The Communiqué has also made certain amendments to the TPL General Communiqué series no. 478, where the principles and procedures regarding the collateral application are determined.

The Communiqué became effective on the date of its publication.

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.