

March 12, 2024  
2024-0585

## Turkiye kicks off new tax filing season

According to Turkish Income Tax Code, the annual income tax returns for 2023 should be filed between 1 March and 1 April 2024.

The tax returns can be filed electronically using the online system of Tax Authority, as well as by visiting the Tax Offices to file a paper return.

The income tax due shall be paid in two equal installments in March 2024 and July 2024. The total income tax due can be also paid in March, along with the stamp tax for the tax return.

By taking into account deductible expenses listed in Turkish Income Tax Code, a tax return may also result in a refund, which should be followed up with the Tax Authority and requires a detailed tax audit and review.

There is no specific regime for expatriates and foreign nationals. Different rules may also apply depending on tax residency, Double Tax Treaties, nationalities and duration of stay in Turkiye.

### **What is new?**

The Turkish Tax Authority has also started to collect information from taxpayers (e.g., email addresses, street addresses, preferred phone numbers) to facilitate the communication on the e-notification system as a part of the online tax return filing system.

Based on these developments, the audits on the annual income tax return of real (i.e., individual) taxpayers will likely continue to increase in the coming months to minimize tax errors or prevent tax evasion. Therefore, tax returns should be prepared with professional assistance where necessary.

\* \* \* \* \*

For additional information concerning this Alert, please contact:

**Kuzey Yeminli Mali Müsavirlik A.S., Istanbul**

- Didem Erdem, PAS Tax Partner| [didem.erdem@tr.ey.com](mailto:didem.erdem@tr.ey.com)
- Tamer Turkyilmaz, PAS Tax Senior Manager| [tamer.turkyilmaz@tr.ey.com](mailto:tamer.turkyilmaz@tr.ey.com)

*Published by NTD's Tax Technical Knowledge Services group; Carolyn Wright, legal editor*

---

The information contained herein is general in nature and is not intended, and should not be construed, as legal, accounting or tax advice or opinion provided by Ernst & Young LLP to the reader. The reader also is cautioned that this material may not be applicable to, or suitable for, the reader's specific circumstances or needs, and may require consideration of non-tax and other tax factors if any action is to be contemplated. The reader should contact his or her Ernst & Young LLP or other tax professional prior to taking any action based upon this information. Ernst & Young LLP assumes no obligation to inform the reader of any changes in tax laws or other factors that could affect the information contained herein.

**Copyright © 2024, Ernst & Young LLP.**

All rights reserved. No part of this document may be reproduced, retransmitted or otherwise redistributed in any form or by any means, electronic or mechanical, including by photocopying, facsimile transmission, recording, rekeying, or using any information storage and retrieval system, without written permission from Ernst & Young LLP.

Any U.S. tax advice contained herein was not intended or written to be used, and cannot be used, by the recipient for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or applicable state or local tax law provisions.

"EY" refers to the global organisation, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients.

[Privacy](#) | [Cookies](#) | [BCR](#) | [Legal](#) | [Global Code of Conduct](#)