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## Turkey extends the deadline for tax amnesty application

- On 12 March 2023, Law No 7440 on Restructuring of Certain Receivables and the Amendment of Some Laws (Tax Amnesty Law) was published in the Official Gazette and entered into force.
- The Tax Amnesty Law includes restructuring of certain public receivables and an opportunity for taxpayers to increase certain tax bases and taxes for the years 2018 through 2022.
- On 26 May 2023, the Turkish Presidential Decision No. 7300 extended the application deadline to 30 June 2023 (including this date) and payment deadline of the first installment to 31 July 2023 (including this date).

Turkey introduced tax amnesty as per the Law No 7440. The deadline to apply under certain tax amnesty rules was determined to be 31 May 2023. See EY Global Tax Alert, "[Turkey introduces tax amnesty](#)," dated 23 March 2023.

On 26 May 2023, Presidential Decision No 7300 extended the deadline through 30 June 2023 for applying under certain provisions of the Tax Amnesty Law, such as restructuring finalized and non-finalized receivables and increasing taxes and the tax base. The payment deadline of the first installment has been extended through 31 July 2023.

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