

BDO TAX BULLETIN



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FORCE MAJEURE HAS BEEN DECLARED FOR THE TAXPAYERS WHO ARE EFFECTED FROM CORONA VIRUS OUTBREAK OR THE MEASUREMENTS AGAINST THE OUTBREAK

With the Tax Procedural Law Communiqué No:518 force majeure has been declared for the taxpayers who are effected from the corona virus outbreak or effected from the measurements against the outbreak. Accordingly certain tax liability postponements has been provided to certain taxpayers. We have explained the scope of the force majeure and the details of the postponements in our Bulletin.

A- DECLARATION OF FORCE MAJEURE FOR CERTAIN TAXPAYERS

Force majeure has been declared for:

- Personal Income Taxpayers in terms of commercial, agricultural and professional income
- Taxpayers those are directly affected by the outbreak,
- Taxpayers operate in the industries where the businesses are temporarily closed within the scope of the measures taken by the Ministry of Internal Affairs

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Regarding the authorization granted to the Ministry of Treasury and Finance by Article 15 of the Law No.213 (Tax Procedure Law), it is deemed appropriate to consider the taxpayers with the following conditions in force majeure between April 1, 2020 and June 30, 2020 (including these dates).

1- Personal Income Taxpayers in Terms Of Commercial, Agricultural and Professional Income

Taxpayers that are liable for Personal Income Tax (not Corporate Income Tax) in terms of commercial, agricultural and professional income are deemed in force majeure between April 1, 2020 and June 30, 2020 (including these dates) regardless of their main field activity.

2- Taxpayers Those are Directly Affected by the Outbreak

Taxpayers that are directly affected by the Coronavirus outbreak AND operate in the below activities are deemed in force majeure between April 1, 2020 and June 30, 2020 (including these dates)

- retail trade (including the shopping malls),
- healthcare services,
- furniture manufacturing,
- iron-steel and metal industry,
- mining and quarrying,
- building construction services,
- industrial kitchen manufacturing,
- automotive manufacturing and trade,
- manufacturing of parts and accessories for the automotive industry,
- car rental services,
- logistics and transportation including storage activities,
- artistic services such as cinema and theater,
- printing and publishing services for books, newspapers, magazines and similar printed products,
- accommodation services including tour operators and travel agencies,
- food and beverage services including restaurants and cafes,
- manufacture and trade of textiles and clothing,
- event and organization services including public relations,

The main activity code in the tax office records as of the publication of this Communiqué, is taken into account in determining the main activity areas mentioned in the first paragraph.

In the case that the taxpayer proves and verifies that they are actually engaged in one of industries mentioned in the first paragraph as the main field of activity although they not among these industries in terms of the main activity code in the tax office records, the main field of activity that is actually occupied is taken into account as the main activity code in

determining whether the taxpayer is within the scope of the force majeure.

3- Taxpayers Operate in The Industries Where the Businesses Are Temporarily Closed Within the Scope of The Measures Taken by Ministry Of Internal Affairs

Taxpayers that operate in the industries terms of their main field of activity where the businesses are closed temporarily within the scope of the measures taken by the Ministry of Internal Affairs are deemed in force majeure between April 1, 2020 and June 30, 2020 (including these dates) regardless of their main field activity

POSTPONEMENT OF TAX LIABILITIES

Regarding the taxpayers that are deemed to be in force majeure above, certain tax liabilities have been postponed as follows:

Tax Period	Tax Liability	Usual Declaration Date	Usual Due Date	Postponed Declaration Date	Postponed Due Date
February	Withholding Returns (including Withholding and Premium Service Returns)	26.03.2020	26.03.2020	26.03.2020 (Not Postponed)	26.03.2020 (Not Postponed)
	All VAT Returns (Including Reverse Charged VAT Return)	26.03.2020	26.03.2020	24.04.2020	24.04.2020
	Form Ba-Bs	31.03.2020		30.04.2020	
	Preparation and Signing of e-Books	31.03.2020		30.04.2020	
	Electronic Book Charts to be uploaded to the Revenue Administration Information Processing System	31.03.2020		30.04.2020	
March	Withholding Returns (including Withholding and Premium Service Returns)	27.04.2020	27.04.2020	27.07.2020	27.10.2020
	All VAT Returns (Including Reverse Charged VAT Return)	27.04.2020	27.04.2020	27.07.2020	27.10.2020
	Form Ba-Bs	30.04.2020		27.07.2020	
	Preparation and Signing of e-Books	30.04.2020		27.07.2020	
	Electronic Book Charts to be uploaded to the Revenue Administration Information Processing System	30.04.2020		27.07.2020	



April	Withholding Returns (including Withholding and Premium Service Returns)	27.05.2020	27.05.2020	27.07.2020	27.11.2020
	All VAT Returns (Including Reverse Charged VAT Return)	27.05.2020	27.05.2020	27.07.2020	27.11.2020
	Form Ba-Bs	01.06.2020		27.07.2020	
	Preparation and Signing of e-Books	01.06.2020		27.07.2020	
	Electronic Book Charts to be uploaded to the Revenue Administration Information Processing System	01.06.2020		27.07.2020	
May	Withholding Returns (including Withholding and Premium Service Returns)	26.06.2020	26.06.2020	27.07.2020	28.12.2020
	All VAT Returns (Including Reverse Charged VAT Return)	26.06.2020	26.06.2020	27.07.2020	28.12.2020
	Form Ba-Bs	30.06.2020		27.07.2020	
	Preparation and Signing of e-Books	30.06.2020		27.07.2020	
	Electronic Book Charts to be uploaded to the Revenue Administration Information Processing System	30.06.2020		27.07.2020	

B- DECLARATION OF FORCE MAJEURE FOR THE TAXPAYERS AND PROFESSION MEMBERS WHO ARE WITHIN THE SCOPE OF THE CURFEW DUE TO BEING AT THE AGE OF 65 AND OVER OR HAVING A CHRONIC ILLNESS, AND WHOSE RETURNS/NOTIFICATIONS ARE GIVEN BY SUCH TAXPAYERS AND PROFESSION MEMBERS

It has been deemed appropriate to consider taxpayers and profession members within the scope of the curfew due to being at the age of 65 and over or having a chronic illness based on the measures taken by the Ministry of Internal Affairs, or those whose returns/notifications given by such profession members according to the “*Intermediary and Liability Agreement*” valid as of the publication date of the Communiqué, in a force majeure condition between March 22, 2020 and the date the curfew ends (including these dates).

POSTPONEMENT OF TAX LIABILITIES

It has been deemed appropriate to extend the due date of the submission of the unsubmitted tax returns/notifications and the payment of the accrued tax regarding the force majeure period mentioned above to the end of the 15th day following the day the curfew ends.

The postponement of declaration/notification submission and payment periods due to being at the age of 65 and over will be made directly based on the determinations to be made by the tax offices, no need for application.

In order to extend the return/notification submission and payment periods due to chronic illness, such illness must be proved and verified with valid documents obtained from health institutions. The period extension within this scope shall be made based on the taxpayer's written application through the Interactive Tax Office stating that the taxpayer has chronic illness, and the documents obtained from the health institution must be submitted to the registered tax office within 30 days following the day the curfew ends.

Regards,