

BDO TAX BULLETIN



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TAX OFFICE TRANSACTIONS AND EXPIRATION PERIODS WERE SUSPENDED UNTIL 30/4/2020 (PROVISIONAL ART. 1 OF THE LAW NO.7226; INTERNAL CIRCULAR LETTER OF APPLICATION NO.2020/2)

As per Provisional Article 1 of the Law No.7226, published in the Official Gazette dated 26.03.2020 and numbered 31080 (Duplicated), since Covid-19 pandemic disease has been observed in Turkey, **in order to prevent the loss of rights in the judiciary area;**

➤ **Starting from 13/3/2020 (including this date),**

- all periods regarding entitlement, exercising of a right and expiration of a right, including litigation, initiation of enforcement proceedings, application, complaint, appeal, caveat, notification, representation and limitation periods, foreclosure and mandatory administrative application periods;
- the periods determined in terms of the parties and courts in Administrative Procedure Law No.2577, Criminal Procedure Law No.5271 and Civil Procedure Law No.6100 and other laws including procedural provisions, and in this context,
- and of the mediation and reconciliation entities; and

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➤ **Starting from 22/3/2020 (including this date),**

- the periods specified in the Enforcement and Bankruptcy Law No.2004 and other laws related to the code for quashing, and the periods determined by the courts or enforcement and bankruptcy offices within this scope;
- all enforcement and bankruptcy proceedings except those for subsistence receivables, party and proceeding transactions, receipt of new enforcement and bankruptcy proceeding requests, and procedures for enforcement and execution of liens

are suspended until 30/4/2020 (including this date). The mentioned article came into force as of the publication date of the Law. (26.03.2020)

It is clear that this provision also suspends all tax periods regarding entitlement, exercising of a right and expiration of a right. In fact, this issue has been confirmed by the Turkish Revenue Administration in the Internal Circular Letter of Application No.2020/2, it was stated that the periods **such as**

- **requesting a reduction in penalty,**
- **tax settlement committee application,**
- **waiver of right appeal**

have been suspended until 30/4/2020 (including this date). The periods that have been suspended until the mentioned date are not limited to the examples given in the Circular Letter. Therefore, by adding the preposition “*such as*” before the examples, it is acknowledged that all tax periods regarding entitlement, exercising of a right and expiration of a right have been suspended.

The suspended periods shall resume from the day following the last day of the suspended period. As of the start date of the suspended period, the periods remaining fifteen days or less will be deemed extended for fifteen days starting from the day following the last day of the suspended period.

It is also stated in the Circular Letter that the transactions and expiration periods within the scope of the Law No.6183 on Collection of Public Receivables have been suspended until 30/4/2020 (including this date).

Kind regards.