

# BDO TAX BULLETIN



**Bulletin Date** : 03.07.2020  
**Bulletin No** : 2020/009

## 2020 FISCAL HOLIDAY HAS STARTED

This year, the fiscal holiday has started on **Wednesday, 1 July 2020** and will end on **Monday evening, 20 July 2020**.

The postponements and conveniences provided during the fiscal holiday are briefly as follows:

1. The following periods, due date of which corresponds to the fiscal holiday, shall be deemed extended for 7 days from the date following the last day of the fiscal holiday (until the evening of July 27, 2020):
  - The periods for submitting of tax returns,
  - In case of tax assessments by the tax authorities, the due date of duties, and charges as well as tax penalties and delay interest, which corresponds to the fiscal holiday,
  - In case of tax assessment by the tax authorities, the period regarding application for Tax Settlement Committee or application to benefit from penalty reduction provisions,
  - The period for providing information within the scope of continuous disclosure provisions.

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Accordingly, the deadlines for submission of the tax returns which falls between 1 July 2020 and 20 July 2020, will be extended until the end of the 27 July 2020 working hours.

2. The legal and administrative deadlines which are within five days following the end of the fiscal holiday will be extended to the end of the working day of the fifth day from the date following the last day of the fiscal holiday (July 27, 2020, since 25 July 2020 is public holiday).
3. For the taxes whose filing periods are extended due to the fiscal holiday, the payment deadlines (**provided to remain within the same month**) are extended until the end of the working hours of the day following the last day of the extended filing period. Accordingly, for the taxes accrued over the tax returns whose deadlines are extended due to fiscal holiday until 27 July 2020, will be paid until the end of the 28 July 2020 working hours.
4. Due to the fiscal holiday, the following periods will be suspended:
  - Accounting recording periods,
  - Notification periods,
  - The period for filing a lawsuit against tax assessment by the administration.

The aforementioned periods start to process again after the end of the fiscal holiday.

5. During the fiscal holiday, tax authority cannot request books and documents from the taxpayer. Also it is not possible to commence tax inspection during this period. The inspections commenced before the fiscal holiday period can be continued on the books and documents submitted before the fiscal holiday. It is not possible to invite the taxpayer to sign a minutes regarding the tax inspection.
6. Tax and penalty notices cannot be sent during the fiscal holiday period. For the notifications issued before the holiday, the period suspends during the fiscal holiday.
7. Notifications, declarations and payment terms related to social security are also suspended during the fiscal holiday period.
8. Fiscal holiday provisions are not applicable for Special Consumption Tax (ÖTV), Bank and Insurance Transactions Tax (DSMV), Special Communication Tax (ÖIV), as well as taxes, duties and fees accrued and/or collected by Customs Administrations, Provincial Private Administrations and Municipalities.

Kind regards.