

## Agricultural Subsidies Payments are Exempted from Income Tax

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With article 3 of Law numbered 7338 on Amendments to Tax Procedure Law and Certain Laws ("**Omnibus Bill**"), published in Official Gazette dated 26 October 2021 and numbered 31640, duplicated article 20/C was introduced to Income Tax Law numbered 193. With the new article, agricultural subsidy payments made by public institutions and organizations are exempted from income tax.

Please see this link for full [text](#) of the Omnibus Bill (only available in Turkish).

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