

## Amendments to the Tax Inspection Location and Procedures

*22 Nov 2021*

Article 17 and 18 of Law numbered 7338 on Amendments to Tax Procedure Law and Certain Laws ("**Omnibus Bill**") is published in Official Gazette dated 26 October 2021 and numbered 31640, introduced amendments to the tax inspection location and procedures outlined in articles 139 and 140 of Tax Procedural Law numbered 213 ("**TPC**"). Amendments will be effective as of 1 July 2022.

Prior to the amendment, it was regulated in article 139 of TPC that tax inspections would be carried out at the workplace of the taxpayer. With the amendment made, the tax inspections now will take place mainly at the tax office of the official who will conduct the inspection. This change will now allow tax inspections to be conducted remotely and transactions related to tax inspections to be conducted electronically.

There is also another addition to article 139 of the TPC. Accordingly, now that the inspections will be conducted mainly at the tax office, this fact will not prevent the tax inspections from being carried out at workplace. If the workplace is available for inspection and the taxpayer and the tax responsible have requested so, the inspection may also be conducted at the workplace. The procedures and principles regarding the implementation of the inspection will be determined through the regulation to be issued by the Ministry of Treasury and Finance

Prior to the amendment, the official that conducts the inspection had to take minutes and have the taxpayer's signature in order to start the inspection according to article 140 of the TPC. This would also mean the start of the inspection. With the amendment, the process of taking minutes for starting the inspection is removed. Instead, the official will send a notification to the taxpayer informing about the subject of the tax review and the fact that the inspection has begun. The official is also allowed to edit and send the minutes electronically. Therefore, the signature of the taxpayer will no longer be needed to initiate the inspection.

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

### Related Practices

- [Tax and Customs Litigation](#)
- [Tax, Fiscal and Public Debts](#)
- [Corporate and Commercial Litigation](#)
- [Administrative Procedures and Actions](#)

### Related Attorneys

- [BENAN ARSEVEN](#)
- [METİN ABUT](#)