

Social security obligations have been postponed in provinces which have been affected by the earthquake dated 06.02.2023.

1 Mar 2023

Social Security Institution (the "**Institution**") has prepared the "Communique on Postponement of Payment Dates of Premium Debts and the Submission Dates of Information, Documents and Declarations which are Required to be Submitted to the Institution" ("**Communique**") and published it in its website on 09.02.2023, and notified the relevant parties on 13.02.2023 through a Collective Letter. Accordingly, obligations relating to the Social Security Institution have been postponed in the provinces which have been affected by the earthquake dated 06.02.2023, as per the Communique.

Adana, Adıyaman, Diyarbakır, Gaziantep, Hatay, Kahramanmaraş, Kilis, Malatya, Osmaniye and Şanlıurfa provinces in Turkey have been put in the scope of "*force majeure*" between the dates of 06.02.2023 - 31.07.2023 due to the earthquake which occurred on 06.02.2023. In this regard, the Institution has taken precautions through the Communique in order to ease the processes for employers, insured citizens and other beneficiaries who have been affected by the earthquake. Businesses which perform their activities in the affected provinces will be able to benefit from such measures. However, the Institution has also stated that as per Article 91 subparagraph 1 of the Social Security and General Health Insurance Law numbered 5510 (the "**Law**"), businesses performing in provinces which were not affected by the earthquake can submit an application to the Institution within three (3) months of the earthquake, and that if it is determined that they are incapable of paying their premiums following an examination, such businesses will also have the right to benefit from the measures.

The Institution has also stated that new urgent measures can be taken if required.

Measures featured in the Communique are as follows:

- All information, document and declarations (including notifications regarding workplace accidents and occupational illnesses) which are required to be submitted between 06.02.2023 - 30.04.2023 as per the Law can be submitted to the Institution until 26.05.2023 (including this date), and they will be deemed to have been made in the legal time period.
- Existing premium debts which have become due before 06.02.2023, and premium debts of January, February, March, April, May, June 2023, can be paid until 31.08.2023 (including this date) without being subject to late fees and interests which have been stated in Article 89 of the Law.
- During the period of postponement, no deductions regarding premiums and debts related to premium shall be made from the invoice amounts of the health service providers.
- Debts of employers regarding insured employees and other beneficiaries which have become due and which were restructured in accordance with other regulations, or which have been postponed or made subject to installments as per the Law on the Procedure for the Collection of Public Receivables numbered 6183 ("**Law numbered 6183**") - on the condition that such postponement or installment procedures were not subject to cancellation conditions as of 06.02.2023 in the areas affected by the earthquake - can be paid until 31.08.2023 if the due dates of their installments are between 06.02.2023 and 31.07.2023; and such payments shall be deemed to have made in the legal time period.
- In accordance with Article 48 subparagraph 6 of the Law numbered 6183, if the conditions set in the regulations are met, debts can be postponed for a maximum of 24 months without being subject to postponement interest.

- Execution proceedings initiated in accordance with the Law number 6183 due to the debts which falls within the scope of postponement will be stopped, no new execution proceeding can be initiated, liens (including liens of e-deposits) applied to postponed debts in respect of Article 79 of the Law numbered 6183 shall be removed, businesses will be able to benefit from the incentives and obtain letters which state that they have no debt if they submit the necessary information/documents and pay the premium debts at the end of the postponement period and until the previously-mentioned date.
- Regarding citizens who reside, work or perform activities in the affected provinces, if the due dates of debts arising out of the Law and other regulations (including the Law numbered 3201) as well as reclamation procedures are between 06.02.2023 - 31.08.2023, the last payment date shall be determined as 31.08.2023.
- Persons who reside in the provinces affected by the earthquake, or had their files in one of these provinces, had a follow-up examination between 01.02.2023 - 31.08.2023, their follow-up examination dates will be accepted as 31.08.2023.
- Statements of employment and terminations which were required to be submitted to the Institution between 06.02.2023 - 30.04.2023 can be submitted until 26.05.2023 (including this date), and the documents will be deemed to have been submitted in the legal time period and will not be subject to any administrative fines.

Details of the regulation can be found through this [link](#) (only available in Turkish).

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