

## The National Real Estate General Communiqué Clarifies the Procedures and Principles regarding the Deferral of Tourism Facility Investors and Operators' Certain Public Payments

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With the Law numbered 7226 published in the Official Gazette number 31080 and dated 26 March 2020, the provisional article 25 **added to** the Law on the Assessment of Treasury-owned Immovable Property and Amendment to the Value Added Tax Law ("**Law**") dated 29 June 2001 and numbered 4706. According to this article, for investors and operators who have been allocated with public land to build tourism facilities and certified by Turkey's Ministry of Culture and Tourism; rent, final permit, final allocation, right of easement, utilization permit, benefiting and additional benefiting fees and revenue shares to be collected between 1 April and 30 June 2020 have been deferred for six months without need for an application.

To clarify procedures and principles of this legal provision, the National Real Estate General Communiqué (Serial No: 398) ("**Communiqué**") was published in the Official Gazette dated 31 March 2020 and numbered 31085.

According to the Communiqué, the last payment day corresponds to the same day of the sixth month following the payment day specified in the current contracts of the deferred receivables or related legislation. The fees failed to be paid to this date will be subject to a default interest or penalty for the period between the deferred payment date and actual payment.

Furthermore, the Communiqué also regulates that the fees regarding public lands which have been allocated or leased to be used as tourism facility and/or an integrative or complementary part to this facility, and/or the tourism facilities located on the immovables owned by certified investors and/or operators, are also deferred in this respect.

In addition, prerequisites for benefitting from the deferral of these payments and the certified investors and operators who could not benefit from the deferral are listed in the Communiqué.

In this context, the Communiqué specifically stated that certified investors and operators, who have been allocated with public land for and/or have the permit or leased the land to construct a tourism facility, can still benefit from the deferral even though they do not have the easement or use permit established by Turkey's Ministry of Environment and Urbanization.

As per the Communiqué, below listed persons/payments do not fall within the scope of the deferral:

- In cases where the transfer of final allocation, final permit, easement and/or use permit or lease is approved, those who will make the payment due to this transfer (only for these payments)
- Those whose contracts are renewed in accordance with the relevant legislation, (only for these payments)
- Those who will make late payments between 1 April-30 June 2020 due to reasons originating from their own actions (only for these payments)
- Operators/tenants of commercial units within the facility.

The Communiqué states that written notification shall be sent to relevant persons at least 30 days before the end of the deferral period regarding the types, amounts, deadlines of deferred payments for the related immovables as well

as actions to be taken in case of late payment.

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