

Turkey Added the Page of Force Majeure Status Inquiry Page to the Interactive Tax Office Application

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According to the General Communiqué on Tax Procedural Law (Serial No:518), taxpayers who are liable for income tax in terms of business, agricultural and professional profits, and taxpayers who are directly affected by the COVID-19 pandemic and operating in the sectors determined by the Ministry of Treasury and Finance in their main field of activity and taxpayers whose main field of activity involves operating in workplaces in which their activities are decided to be temporarily suspended within the scope of the measures taken by the Ministry of Interior are accepted as and are subjected to force majeure measures between 1 April 2020 and 30 June 2020 (including these dates).

In this context, the relevant taxpayers can reach the information whether or not they can benefit from the force majeure measures from the page of "Force Majeure Status Inquiry within the scope of the General Communiqué on Tax Procedural Law (Serial No:518)" added to the Interactive Tax Office application and under the tab of "My Information".

In this regard, the main activity codes in the tax office records as of 24 March 2020 were taken into consideration in determining the main fields of activity.

If a taxpayer proves and certifies that the taxpayer is actually engaged in any of these sectors as a main field of activity, although the main activity code of the taxpayer in the tax office records is not among the sectors determined by the Ministry of Treasury and Finance and the Ministry of Interior, the main field of activity that is actually engaged by the respective taxpayer will be taken into consideration instead of the main activity code in the tax office records for determining whether the taxpayer is subject to the force majeure measures.

Please see this [link](#) for full text of the General Communiqué on Tax Procedural Law (Serial No: 518) published in Official Gazette number 31078 and dated 24 March 2020 (Only available in Turkish)