

Turkey Announced 1 April 2020-30 June 2020 As Force Majeure Period for Certain Taxpayers and Postponed Their Certain Public Obligations

31 Mar 2020

The taxpayers listed below are accepted as and are subjected to force majeure measures between 1 April 2020 and 30 June 2020 (including these dates) pursuant to General Communiqué on Tax Procedural Law (Serial No: 518):

- Taxpayers who are liable for income tax in terms of business, agricultural and professional profits (*for instance; taxpayers such as farmers, tailors, greengrocers, lawyers, accountants, architects, engineers, pharmacists, doctors, dentists, veterinarians, physiotherapists, software developers, artists*)
- Taxpayers who are directly affected by the COVID-19 pandemic and operating in the following sectors in their main field of activity: retail (including shopping malls), health services, furniture manufactures, iron and steel and metal industry, mining, and quarrying, building construction services, industrial kitchen manufactures, automotive manufactures and trade and manufacture of parts and accessories for the automotive industry, car rentals logistics and transportation including storage activities, artistic services such as cinemas and theaters, publishing activities of books, newspapers, magazines and similar printed products including printing, accommodation activities including tour operators and travel agencies, restaurants, food and beverage services including restaurants and cafes, manufacture and trade of textiles and clothing, and event and organization services, including public relations.
- Taxpayers operating in the sectors of their main field of activity involving the workplaces whose activities are decided to be temporarily suspended within the scope of the measures taken by the Ministry of Interior (*for instance; taxpayers operating in the sectors involving the workplaces such as swimming pools, Turkish baths, hot springs, sports, game and wedding halls, barbers and hairdressers*).

With regards to these taxpayers;

- The deadlines to file withholding tax returns for April, May, and June (*embodying all withholding taxes including wage, rental and self-employed income which are declared with the withholding tax return and withholding and premium service tax return (=SSI monthly premium and service document)*), VAT returns and declarations of "Form Ba-Bs", and create and sign the e-Ledger and submit the Electronic Ledger Certificate have been extended to 27 July 2020.
- The payment periods of the taxes accrued based on these returns have been extended for six months and these deadlines are; for April it has been determined as 27 October 2020, for May is 27 November 2020, and the deadline for June has been determined as 28 December 2020.

Please see this [link](#) for full text of General Communiqué on Tax Procedural Law (Serial No: 518) and this [link](#) for the announcement of the Turkish Revenue Administration on this issue (only available in Turkish).