

Turkey Announced Force Majeure for Taxpayers and Accountants Subject to Curfew and Taxpayers whose Tax Returns/Declarations are Filed by Related Accountants until End of Curfew

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Turkey's Ministry of Interior has imposed a curfew on those aged 65 and over or those who suffer from chronic disorders as a measure for fighting COVID-19.

Pursuant to General Communiqué on Tax Procedural Law (Serial No: 518), between 22 March 2020 and the date when the curfew would end (including these dates) was announced as force majeure period for these taxpayers and accountants and taxpayers whose tax returns/declarations are filed by these accountants as per "Brokerage and Liability Agreement" valid as of 24 March 2020.

The deadlines to file the tax returns/declarations related to the force majeure period and based on these to pay the accrued tax has been extended to the end of the 15th day following the day when the curfew would end.

On the other hand, in the event that the curfew ends between 1 April 2020 and 30 June 2020, taxpayers who benefit from these force majeure measures will continue to benefit from force majeure provisions determined in Article 3 of the General Communiqué on the Tax Procedural Law (Serial No:518) as from the end of the curfew, provided that they are within the scope of Article 3 of the General Communiqué on the Tax Procedural Law (Serial No:518).

Please see this [link](#) for the 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).