

## Turkey Extended Export Deadlines regarding Goods Delivered for Exportation due to Force Majeure

*3 Apr 2020*

Pursuant to Article 11/1-c of the Value Added Tax Law number 3065, the value-added tax ("**VAT**") related to goods delivered for exportation is firstly suspended by the tax offices following the assessment and accrual of VAT, then the VAT is canceled respectively on the condition that, following the delivery of the goods in question, they are to be exported within three months starting from the beginning of next month.

As per VAT Circular numbered KDV-68/2020-1 and dated 31 March 2020 of the Turkish Revenue Administration ("**Circular**"),

- Following the date of registered delivery, if the three month period starting from the beginning of the month, coincides between 1 April 2020 and 30 June 2020 (including these dates), then this period is extended for another three months for the taxpayers, due to force majeure without any need to apply to the tax office for an additional period.
- Even if the deadline for exportation expired before the above specified period, and providing that the 15-days application period request for an additional period is still between these dates, the deadline for exportation is also postponed for another three months without the need to apply to the tax office for an additional period.
- With regards to the taxpayers who have already been granted an additional period that is less than three months due to force majeure or unexpected circumstances, if the additional period expires between 1 April 2020 and 30 June 2020 (including these dates), then the deadline of the respective additional period is postponed until the end of the third month, without any need to apply to the tax office.

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