

Turkey Updates Tax Procedures, Introducing Electronic Notification

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Turkey has introduced a range of changes to Tax Procedural Law number 213 ("**Law**"). The amendments relate to requirements for taxpayer addresses, procedures for delivering and rejecting correspondences, as well as conditions when notification by public announcement can occur. The Ministry of Finance ("**Ministry**") is now also empowered to undertake online delivery and receipt of certain documents, using secure e-signatures.

Notable changes include:

- The Ministry is now authorized to regulate online delivery and receipt of the following, using secure e-signatures:
 - Correspondence (documents, information).
 - Declarations.
 - Notifications.
 - Letters.
 - Petitions.
 - Minutes.
 - Reports.
 - Similar documents.
- The Ministry can now use the online delivery system noted above to make notifications.
- The number of "known" taxpayer addresses which the Tax Authority can make notifications to has been reduced (Article 101 of the Law). A taxpayer's address registered at the Central Civil Registration System (MERSIS) is now deemed to be the taxpayer's sole "known address".
- Procedures for accepting correspondence have changed (Article 102 of the Law). If a recipient refuses to receive correspondence, the post officer will now record the refusal and return the documents to the sending Administration.
- Procedures have changed for issuing notifications a second time, where delivery failed the first time.
- Notification by announcement is now possible if the recipient:
 - Did not declare a work address or change of address and does not have an address registered on MERSIS, or
 - Is abroad,
 - Is impossible to notify for any other reason.
- Taxpayers are no longer required to notify changes of residential addresses.

The Law number 7061 on Amendments on Certain Tax Laws and other Laws was published in Official Gazette number 30261 on 5 December 2017, entering into effect on the same date. Please see this [link](#) for the full text of the Law (only in Turkish).

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