

Turkey Updates Tax Procedures to Now Automatically Offset VAT and Special Consumption Taxes

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Turkey has updated tax procedures so that any outstanding amounts which a taxpayer owes for Special Consumption Tax are now automatically offset against any VAT refunds which the government owes to the taxpayer. Previously, these two elements were dealt with as separate transactions.

The new system will apply for tax inspection reports issued from 22 June 2017 onwards. From that date, the tax authority will automatically make the calculations, based on tax inspection reports.

Please see this [link](#) for full text of Amendment of the Value Added Tax General Implementation Communiqué which was published in the Official Gazette numbered 30104 on 22 June 2017.

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