

## Turkish Notary Union Clarifies Stamp Tax Exemption for Consent Letters Related to Real Properties Which Do Not Involve Real Rights

*17 Jan 2017*

The Union of Turkish Public Notaries ("**Notary Union**") has announced that consent letters regarding real properties which do not involve real rights on real properties are exempt from stamp tax. Such documents will continue to be subject to fixed notary fees though.

According to Article 42 of the Act of Fees No. 492, the parties must demonstrate an amount for all contracts, bills and papers in relation with the purchase, sales, undertaking and pledge of movable and immovable properties. The Notary Union sought to clarify what to do if consent letters do not refer to any pecuniary debt and therefore do not contain any amounts.

The Notary Union requested an opinion from the Revenue Administration regarding whether real estate consent letters, which do not concern real rights can be deemed to be an undertaking. It further sought to clarify whether, if such consent letters are deemed to be an undertaking, whether they must contain an amount.

To support its question, the Notary Union sent a range of sample documents to the Revenue Administration. These examples included documents issued by shareholders, granting consent to each other or the third parties, regarding:

- Abandonment of real property for roads or green space, free of charge.
- Amalgamation, subdivision, partition, rectification of borders, as well as registration of a new land parcel and obtaining new land title deeds.
- Constructing a building on real estate.
- Drawing plans and projects.
- Obtaining licenses, renovation and obtaining renovation licenses.

The Revenue Administration advised that consent letters which are not related to real rights in real estates will not be considered to be an undertaking and therefore it is not necessary to determine an amount (Response No. 52778, dated 16 May 2016). As a result, these types of documents are exempt from stamp tax (although a fixed fee will still apply).

The Notary Union's Board of Directors made the announcement via Notice Number 12, on 23 June 2016. Please see this link for full text of the Notice (only available in Turkish).

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