

In the Official Gazette dated 18.01.2023, the Tax Procedure Law General Communiqué (Serial No: 456) has been published, which regulates the procedures and principles regarding the notification obligation of the taxpayer within the scope of the Tax Procedure Law No. 213

18/01/2023

In the Official Gazette dated 18.01.2022, the Tax Procedure Law General Communiqué (Serial No: 546) on the determination of the procedures and principles regarding information that taxpayers are obliged to notify within the scope of the Tax Procedure Law No. 213 which has been notified to the Ministry of Treasury and Finance in electronic environment by the Ministry of Commerce, being accepted as a notification made by taxpayers has been published.

With the Communiqué, it is stated that since transactions that are required to be registered in accordance with the Trade Registry Regulation, the information of which is in the annex of the Communiqué, is notified to the Ministry of Treasury and Finance in electronic environment by the Ministry of Commerce, the notifications regarding the said transactions will be accepted as notifications made by the taxpayers and there is no need to notify the tax office separately.

In addition; it is regulated that for the branch opening, closing and change of address transactions, being registered in the trade registry is enough and there is no need to notify the tax office and among the transactions that is obligatory to notify the tax offices, the taxpayers will be deemed to have fulfilled the notification obligation within the time limit for those registered in the trade registry within the periods specified in Article 168 of the Law No. 213.