

The Law on Amending the Tax Procedure Law has been published in the Official Gazette

28/11/2022

The Law on Amending the Tax Procedure Law has been published in the Official Gazette dated 26 November 2022. With amendments made in the Tax Procedure Law numbered 213;

- In order to ensure the security of collection of taxes arising from taxpayers engaged in motor vehicle trade, defined in the Special Consumption Tax Law, the Ministry of Treasury and Finance has been authorized to receive warranty of up to 30 million Turkish Liras, from the types of warranties related to the protection of public receivables.
- The Ministry of Treasury and Finance has been authorized to; (i) determine the matters on type, amount, time to be given, return and completion of the warranty by taking into consideration separately or together; the field of activity, legal status, period of liability, size of active or equity capital and number of employees of the taxpayer; whether there are negative reports or detections about the taxpayer about issuing or using false or misleading documents in terms of content, business or production volume, product and taxpayer groups of the taxpayer; (ii) reduce the amount in the clause to zero and increase it up to double; (iii) determine in which cases no warranty will be sought and other procedures and principles regarding the implementation.