

ANKARA: (H/Q)
BILLUR SOK. 23/7-8
06700 KAVAKLIDERE
ANKARA TURKIYE
TEL: +90- 312-4266573 / 4260153
4266890 / 4260057
FAX: +90-312-4260058

SELHEP OFFICE
CHARTERED PUBLIC ACCOUNTANTS CO.LTD.
TAX CONSULTANCY LEGAL ADVISORY
ACCOUNTING BOOK KEEPING

ISTANBUL:(BRANCH)
KORESEHITLERI CAD.
NO. 37/6
80300 ZINCIRLIKUYU
ISTANBUL, TURKIYE
TEL:+90-212-2880293 / 2880294
2754066 / 2880054
FAX:+90-212-2720535

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CIRCULAR 17/30

Subject: Amendments in the Taxpayers' Address System

The General Communique of Tax Procedure Law (TPL) no. 485 which was published in the official gazette no. 30273 dated 17/12/2017 has brought several amendments to the **taxpayers' address system**, which are as follows.

Article 101 of the TPL no. 213 regulates the known addresses of taxpayers. Prior to the amendment, the known addresses of the taxpayers were listed in 8 clauses. With the Law no. 7061, the known addresses of taxpayers are described as follows.

- 1. Workplace addresses reported by the taxpayers during initial employment or during change of address,*
- 2. Workplace addresses identified in the attendance form or by authorized officials on a report, provided that the report is signed by the relevant official,*
- 3. Residence address registered in the address registration system in the Law on Population Services no. 5490 dated 25/04/2006.*

According to Law no. 7061, any notification shall be made to the address in the address registration system, if no recipient is available for notifications at the workplace of taxpayers.

THE WORKPLACE ADDRESSES WHERE NOTIFICATIONS SHALL BE DELIVERED HAVE BEEN REDEFINED AS OF 01/01/2018

- Addresses reported by the taxpayers at initial employment
- Addresses reported during change of address
- Addresses in the attendance form
- Addresses identified by authorized officials on a report, provided that the report is signed by the relevant official.

ADDRESS TO DELIVER NOTIFICATIONS WHERE THE TAXPAYER HAS MULTIPLE ADDRESSES

According to the new amendment, where the taxpayer has multiple addresses, the address for notifications shall be the address that has been last reported to the notifying agency.

ADDRESS FOR NOTIFICATIONS IN CASE OF TERMINATION OF EMPLOYMENT

In the event of ending of employment temporarily or permanently or under the clause two of Article 160 of TPL no. 213, notifications shall be delivered to the person's address, if it is a real person, or to the address of the manager or legal representatives in the address registration system, if it is a legal person.

DELIVERY OF DOCUMENTS TO BE NOTIFIED TO REAL PERSONS

The envelope containing the documents to be delivered shall be handed to the recipient by the postal authority, and this shall be registered by the recipient and the post officer by placing the date and signature on the delivery note.

If the recipient of the notification is illiterate or unable to sign papers, the documents shall be notified against a fingerprint of the left thumb.

WHERE THE RECIPIENT REFUSES TO ACCEPT NOTIFICATION

The recipient may avoid receiving notifications in various ways. In this case, where the recipient avoids from being notified, a note containing an annotation shall be placed on the person's door. The note shall bear the name of the authority where the notification documents can be picked. **The date when the note is placed on the door shall be accepted as the notification date.**

NOTIFICATIONS TO THE WORKPLACE

The envelope containing the documents to be delivered shall be handed to the recipient by the postal authority, and this shall be registered by the recipient and the post officer by placing the date and signature on the delivery note. **The notification shall be deemed delivered when the envelope is handed by the post officer to the recipient.**

NOTIFICATION WHEN NOTICES CANNOT BE DELIVERED TO THE WORKPLACE ADDRESS

The persons to receive the notification may not be available at the workplace address. In such cases, the post officer shall place an annotation and signature on the delivery note. In such an event, **A NOTE SHALL NOT BE PLACED** on the door and the notification documents shall be immediately returned to the sending authority. After this procedure, the notification shall be delivered

to the person's address, if it is a real person,

- to the address of the president, manager or a legal representative, if it is a legal person,
- to the residence address of the executives or any representative, if it is an enterprise without a legal identity.

NOTIFICATIONS TO THE RESIDENCE ADDRESS OF THE RECIPIENT IN THE ADDRESS REGISTRATION SYSTEM

The envelope containing the documents to be delivered shall be handed to the recipient by the postal authority, and this shall be registered by the recipient and the post officer by placing the date and signature on the delivery note. The notification shall be deemed delivered when the envelope is handed by the post officer to the recipient.

NOTIFICATION WHERE THE RECIPIENT IS ABSENT AT THE ADDRESS LISTED IN THE ADDRESS REGISTRATION SYSTEM

If the recipient cannot be found at the address listed in the address registration system, this shall be indicated by the post officer with an annotation and signature on the delivery note. In such an event, **A NOTE SHALL NOT BE PLACED** on the door and the notification documents shall be immediately returned to the sending authority.

SECOND NOTIFICATION TO THE ADDRESS LISTED IN THE ADDRESS REGISTRATION SYSTEM

In the event that the first notification cannot be delivered, the administration shall make a second notification after a certain period. In the event that the notification cannot be delivered in the second attempt (due to absence at the address), the delivery note attached to this communique, containing a statement that the notification documents can be picked at the sending authority, shall be placed on the door.

If the notification documents are not received by the recipient within **fifteen days** following the note is placed on the door, the notification shall be deemed delivered on the day it is received, and if it is not received within this period, notification shall be deemed delivered on the fifteenth day after the note is placed on the door.

THE CASES WHERE NOTIFICATION SHALL BE DELIVERED VIA ANNOUNCEMENT

1. If the recipient does not have a known address under article 101 of the Law no. 213,
 2. If the recipient does not have a registered address in the address registration system,
 3. If the notification cannot be delivered since the recipient is located abroad,
 4. If the notification cannot be delivered due to other reasons,
- the notification shall be delivered via an announcement.

THE TAXPAYERS ARE NO LONGER OBLIGED TO REPORT CHANGES IN THEIR RESIDENCE ADDRESS TO THE TAX OFFICE

With the amendments in Article 157 of the Law no. 213, the taxpayers are no longer obliged to report changes in their residence address to the tax office; however, they are still obliged to report any changes in their workplace address.

EFFECTIVE DATE: All these amendments shall go into effect on **01/01/2018**.

Best regards,

SELHEP OFFICE
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