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**CIRCULAR 18/13**

**Subject:** Amendments on the Procedures and Periods of Notification under the Tax Procedural Law No 213 and the Law on Collection Procedure of Public Receivables No 6183

**Notifications under the Tax Procedural Law No. 213**

- Article 101 of the Tax Procedural Law titled “Known Addresses” has been amended. The addresses indicated on the employment ending notices, petitions and pleas filed with the tax courts and in similar documents are no longer considered as known addresses. The known address of the taxpayer as shown on the MERNIS records is considered as the known address. There also are further arrangements regarding the addresses and persons eligible for notification under different circumstances.

**Execution Date: 01.01.2018**

- Also, Article 102 of the Tax Procedural Law titled “Delivery of the Notifications” has been amended. Accordingly, the notifications will be delivered to the residence address of the taxpayer as shown on MERNIS records if the tax payer cannot be found in the workplace address.

**Execution Date: 01.01.2018**

- Cases where the taxpayer is not found in the respective residence address as shown on MERNIS records are now considered among the notice by publication circumstances under the Article 103 of the Tax Procedural Law titled “Circumstance for Notice by Publication”.

**Execution Date: 01.01.2018**

- With an addition to the Recurring Article 257 of the Tax Procedural Law titled “**Authorization**” Ministry of Finance is now authorized to make necessary arrangements for transfer of the taxpayer services to the electronic medium so as to encourage voluntary compliance with tax laws and to allow citizens to carry out relevant procedures and transactions without needing to physically going to tax offices and finally to promote electronic trade so as to improve efficiency of fights against informal economy. On the other hand, taxpayers, tax responsible party or natural or legal persons authorized by them to make out declarations on electronic media are now allowed to make out declarations issued as notification, letter, petition, minutes, report and other documents delivered after due deadline.

**Execution Date: 05.12.2017**

**Amendments on the Law on Collection Procedure of Public Receivables numbered 6183:**

- The period for pleading against provisional attachments which was previously 7 days as per article 15 of the Law on Collection Procedure of Public Receivables No 6183 titled “Objection to Provisional Attachments” is now increased to 15 days.
- Also, the period of 7 days for notification of payment order requiring the public debtors to make due payments or to declare his/her properties within 7 days as stipulated in Article 55 titled “Order of Payment” is now increased to 15 days. Furthermore, the period for third parties holding assets of persons who are overdue on public receivables, to notify such assets to the collection offices, which was previously 7 days, is not increased to 15 days.
- The period of 7 days granted to the debtor for payment of the debt until realization of secured credits as per the article 56 titled “release of attachment” has also been increased to 15 days.
- The period for pleading against the payment order or to declare property, if the action is dismissed, as stipulated in Subparagraphs 1 and 7 of the Article 58, titled “Objection to Payment Orders” is now increased from 7 days to 15 days.
- Similarly, the maturity period for taking a preventive detention decision for those who did not declare their properties pursuant to the Article 60 titled “Those Who Do Not Submit Declaration of Property” is now increased from 7 days to 15 days”.

**Execution Date: 01.01.2018**

Respectfully,

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