



**ANNOUNCEMENT REGARDING APPLICATION, DECLARATION AND PAYMENT PROCEDURES UNDER LAW NUMBERED 7326**

As is known; the Law Numbered 7326 on Restructuring of Certain Receivables and Amending Some Laws was published in the Official Gazette dated 09.06.2021 and numbered 31506, and “General Communique Numbered 7326 on Restructuring of Certain Receivables, Serial No. 1”, which includes explanations on the receivables within the scope of the law and the implementation of provisions for restructuring, tax base and tax increase, and correction of business records, was published in the Official Gazette dated 14.06.2021 and numbered 31511.

Within the scope of the Law, necessary studies were initiated before the publication of the Law in order to receive restructuring applications and tax base and tax increase declarations/notifications in electronic environment, to create payment plans by data processing systems, and to carry out collection transactions, and the parts whose electronic development processes were completed were put into practice immediately.

In this context, as of 09.06.2021 the publication date of the Law;

- a) Applications regarding the restructuring of finalized receivables within the scope of Article 2 of the Law have started to be received both from the Interactive Tax Office (ivd.gib.gov.tr) and from the tax offices by hand or by mail,
- b) Applications regarding the structuring of undetermined receivables within the scope of Article 3 of the Law and the taxes and penalties levied as a result of tax inspections and valuation commission process specified in Article 4 of the Law have started to be received from tax offices by hand or by mail.

We are continuing our technical and software studies for the automatic creation of payment plans by the GİB information processing systems upon applications and for the collection processes to be carried out, in this context, in accordance with Article 2 of the Law, it is planned to create payment plans for the restructuring applications for the receivables that have been finalized and to start the payment transactions on 23.06.2021, within the scope of Article 3 of the Law, it is planned to create payment plans for the restructuring applications of undetermined receivables and to start the payment transactions on 30/06/2021.

In addition, declarations or notifications regarding the Tax Basis and Tax Increase and the Correction of Business Records to be given within the scope of Articles 5 and 6 of the Law,

- a) Determination of the status of our taxpayers within the scope of the Law as of the date of publication of the Law (the cases of processing correction declarations, assessments made by supplement, ex officio or by the administration, period, declaration, tax base, postponement / cancellation situations, which are the basis for the calculation of the tax base and tax increase into information system and obtaining information from external institutions or organizations of taxpayers who cannot benefit from tax base and tax increase in accordance with the relevant provisions of the law and processing those into information systems as well),
- b) Since it is planned to complete the works for the declaration or notifications regarding the Tax Basis and Tax Increase and the Correction of Business Records in electronic environment in accordance with the provisions of the Law and the relevant General Communique and the rules, criteria and explanations included in the documents annexed to the Communique, as of this date; Such declarations and notifications will be able to be submitted through the e-Declaration system and the amounts to be accrued on these declarations and notifications will be paid.

Taxpayers within the scope of the Ledger Declaration System, who want to increase the tax base and tax or correct their business records, will also be able to submit the aforementioned declarations and notifications by using the e-Declaration system as of the above-mentioned date.

The dates of receipt of the above-mentioned applications, the acceptance of the declaration/notifications regarding the tax base and tax increase and the correction of the business records, and the starting dates of the collection transactions within the scope of the Law are also shown in the table below.



Related Article and Scope	Application Receiving Procedures	Restructuring File Regulation and Collection Procedures by the Tax Office
Law Numbered 7326, Article 2 – Finalized Receivables	Received by the tax offices and Interactive Tax Office as of 11.06.2021	23.6.2021
Law Numbered 7326, Article 3 – Undetermined or Litigation Receivables	Received by tax offices as of 11.06.2021	30.6.2021
Law Numbered 7326, Article 4 – Transactions at the stage of examination and assessment	Received by tax offices as of 11.06.2021	30.6.2021

Declaration/Notifications Regarding Tax Basis and Tax Increase and Correction of Business Records	Declaration Acceptance	Restructuring File Regulation and Collection Procedures by the Tax Office
Law Numbered 7326, Article 4 – Declarations to be given with Regret and Declarations to be Submitted Automatically After the Statutory Period	30.6.2021	30.6.2021
Law Numbered 7326, Article 5 – Tax Base and Tax Increase	30.6.2021	30.6.2021
Law Numbered 7326, Article 6 – Correction of business records	30.6.2021	30.6.2021
Law Numbered 7326, Article 11 – Revaluation (Immovable) TPL Provisional Article 31	07.07.2021	07.07.2021