

CIRCULAR
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Subject:

AN ANNOUNCEMENT WAS PUBLISHED BY THE REVENUE ADMINISTRATION REGARDING THE TAX COLLECTIONS TO BE MADE THROUGH BANKS FROM JANUARY 1, 2020

As known, tax collections are carried out through banks and tax offices. However, over the past few weeks, various news articles have been published regarding the taxes, penalties, duties and other financial obligations that must be paid to tax offices would not be paid through private banks. Now, the announcement issued by the Revenue Administration on December 15, 2019 gave information regarding the banks which will be eligible to collect taxes starting from January 1, 2020.

We would like to remind you that this practice applies only to the taxes, duties, funds and similar financial obligations pursued and collected by tax offices. The financial obligations pursued and collected by other public institutions will continue to be collected through authorized banks as before.

1. TAXES AND OTHER FINANCIAL LIABILITIES TO BE PAID TO TAX OFFICES WILL NOT BE PAID THROUGH PRIVATE BANKS FROM JANUARY 1, 2020.

The announcement issued by the Revenue Administration on December 15, 2019 states that the following amendments have been made on the tax collection protocols signed with the banks based on the authority granted to the Ministry of Treasury and Finance by Article 41 of the Law No. 6183 on the Collection Procedure of Public Receivables to be effective from January 1, 2020.

Accordingly, the taxes, duties, penalties and other receivables pursued and collected by tax offices will continue to be collected through the following banks in addition to the cashiers of tax offices:

T.C. Ziraat Bankası A.Ş.	Vakıf Katılım Bankası A.Ş.
Türkiye Halk Bankası A.Ş.	Türkiye Emlak Katılım Bankası A.Ş.
Türkiye Vakıflar Bankası T.A.O.	Posta ve Telgraf Teşkilatı A.Ş. (Turkish Post)
Ziraat Katılım Bankası A.Ş.	

No collection shall be made by banks other than these banks through cash, account, check, bank card, wire transfer and EFT.

2. TAXES AND OTHER FINANCIAL OBLIGATIONS THAT CAN BE PAID BY CREDIT CARD

The following taxes, duties, penalties and other financial obligations can be collected by **credit card**.

Income tax (income tax accrued from real estate/security income, wages, other earnings and revenues)	Registration permit fee for the telephones brought into the country by passengers
Motor vehicle tax	Tuition fee loan and contributions loan debts
Traffic administrative fines	Passport fee and valuable paper fee
Administrative fines covered by the Law of Highway Transportation, tolls and	Driver's license fee and valuable paper fee
Other administrative fines	Fee for the Republic of Turkey ID card
Financial restructuring laws (such as the Laws No. 6736, 7020, 7143)	Departure fee
Debts split into installments within the scope of the Law No. 6183	Adequate pay revenues
Title deed fee	Inheritance and succession tax debts

The aforementioned financial obligations will continue to be **collected** by **credit card** through the banks the titles of which are listed below.

T.C. Ziraat Bankası A.Ş.	QNB Finansbank A.Ş.
Türkiye Halk Bankası A.Ş.	HSBC Bank A.Ş.
Türkiye Vakıflar Bankası T.A.O.	Alternatifbank A.Ş.
Türk Ekonomi Bankası A.Ş.	Denizbank A.Ş.
Akbank T.A.Ş.	Aktif Yatırım Bankası A.Ş.
Şekerbank T.A.Ş.	Odea Bank A.Ş.
Türkiye Garanti Bankası A.Ş.	Albaraka Türk Katılım Bankası A.Ş.
Türkiye İş Bankası A.Ş.	Kuveyt Türk Katılım Bankası A.Ş.
Yapı ve Kredi Bankası A.Ş.	Türkiye Finans Katılım Bankası A.Ş.
ING Bank A.Ş.	

Regards,

**DENGE İSTANBUL YEMİNLİ
MALİ MÜŞAVİRLİK A.Ş.**

ANNEX:

Announcement of the Revenue Administration on December 15, 2019

(*) The remarks in our circular are for informational purposes only. We recommend that the opinion and support of a qualified counsellor be received before establishing final transactions on the questionable matters. Our company shall not be held responsible for any damages to be incurred as a result of transactions to be made solely on the basis of the statements in our circular.

(**) For opinions, criticisms and questions about our circular, you can contact our specialists the contact information of whom is provided below.

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