



CIRCULAR NO: 2026/120eng.

June 18, 2026

GENERAL COMMUNIQUÉ ON LOW-INTEREST, LONG-TERM PUBLIC RECEIVABLES DEFERMENT PUBLISHED

The Collection Communiqué (Serial: B, No: 20) introduces a temporary mechanism allowing eligible tax office debts to be paid in installments at a reduced deferment interest rate under Article 48 of Law No. 6183.

1. Covered Receivables

The scope covers public receivables followed and collected by tax offices that were due by 5 June 2026 and remained unpaid as of 16 June 2026.

2. Excluded Taxes

Special Consumption Tax, 2026 provisional income and corporate tax, and related tax loss penalties, interest, late payment surcharges and stamp taxes are excluded.

3. Application

Applications must be filed by **31 August 2026** using the relevant petition annexed to the Communiqué.

Applications may be submitted online through the Revenue Administration, the Digital Tax Office or e-Government, or in writing to the relevant tax office. A separate application is required for each tax office.

All debts owed to the relevant tax office must be included in the deferment request.

4. Installments

Deferred debts will be paid in equal monthly installments starting from September 2026. The number of installments depends on financial hardship, type of receivable and legal status.

a) Based on financial hardship

i) For active taxpayers keeping books on a balance sheet or operating account basis, installments are determined by liquidity ratio:

- 36 installments if the ratio is 0.50 or above,
- 48 installments if the ratio is above 0.30 and below 0.50,
- 72 installments if the ratio is 0.30 or below.

ii) Other debtors may pay in 48 installments.

b) Based on type of receivable

Banking and Insurance Tax and VAT debts, together with related tax loss penalties, interest, late payment surcharges and stamp taxes, will be paid in 12 equal installments.

5. Deferment Interest Rate

Deferred debts will be subject to an annual 29% deferment interest rate.

6. Debt and Installment Amounts

The total debt will be calculated by adding late payment surcharges or other applicable ancillary receivables up to the deferment request date.

7. Collateral

- No collateral is required for public receivables up to and including TRY 10 million.
- For amounts exceeding TRY 10 million, collateral equal to half of the excess amount is required.

These collateral rules apply in line with Law No. 6183.

8. Authority and Payment Plan

Applications will be assessed by tax office directors regardless of debt amount; debts up to TRY 10 million may be processed directly through Revenue Administration systems.

Approved debtors will receive a payment plan showing installment amounts, deferment interest and due dates.

9. Existing Deferments

For existing compliant deferments, the 29% annual rate will apply to installments due after the Communiqué's publication date, without requiring a new application.

Taxpayers wishing to benefit from the new installment periods must apply by **31 August 2026**.

Remaining balances will be rescheduled from September 2026, within the maximum period permitted under Article 48 of Law No. 6183.

Previous interest rates apply until publication; the 29% annual rate applies thereafter.

10. Pending Requests

Debtors with pending deferment requests may apply by **31 August 2026** to benefit from the reduced interest rate and installment terms.

The former rates apply until publication; the annual **29%** rate applies thereafter.

If the debtor does not opt in, the request will be assessed under the general rules and the annual **39%** deferment interest rate will apply.

11. Missed Installments

Failure to pay installments normally constitutes a breach of deferment; however, up to **two** missed or underpaid installments per calendar year will not be treated as a breach.

Such installments must be paid with deferment interest before the next installment payment deadline.

If the missed installment is the final one, it must be paid by the end of the following month, together with interest.

Otherwise, deferment will be breached and the debt will be subject to collection proceedings.

12. Other Key Points

Heirs, guarantors, shareholders and legal representatives may benefit from the Communiqué within the scope of their liability.

At least **10%** of the deferred debt must be paid for it not to appear as outstanding in debt status documents.

For motor vehicle tax debts, applications must be made separately for each vehicle; inspection may be permitted if installments are paid, while sale or transfer requires full payment.

Debts already restructured under special laws and not in breach cannot be deferred again under this Communiqué.

Applications filed after 31 August 2026, or for debts due after 5 June 2026, will be assessed under the general deferment rules.

The Communiqué entered into force on its publication date, 16 June 2026.

Sincerely,

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

(*) The remarks in our circulars are for information purposes only. We recommend that the opinion and support of a qualified counsellor be sought before taking final action on 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, criticism and questions about our circulars, please contact our experts below.

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