

Extension of the Export Times Regarding the Export Registered Deliveries Due to Force Majeure.

History: 31/03/2020
Number: KDV-68 / 2020-1

TC

MINISTRY OF TREASURY AND FINANCE

President of revenue management

VALUE OF ADDED VALUE TAX / 68

Subject : Extension of the Export Periods of Registered Deliveries Due to Force Majeure
Historical : 31/03/2020
Number : KDV-68 / 2020-1
Related Law Article : Article (11/1-c) of the Value Added Tax (VAT) Law No. 3065

1. Introduction:

Due to the coronavirus (COVID-19) epidemic, which occurred in Wuhan city of the People's Republic of China and spread to many countries, the extension of the export periods of the goods delivered within the scope of the deferment of the postponement laid down in the article (11/1-c) of Law No. 3065 constitutes the subject of these Circulars.

2. Extension of Times:

As it is known, according to the article (11/1-c) of Law No. 3065, the value added tax of the goods delivered to them on condition that they are exported is not paid by the exporters, not collected by taxpayers but declared in the related period declaration, it is levied by the tax office. it is suspended by accrual. If the said goods are exported to the exporter within three months from the beginning of the month following the delivery date, the deferred tax shall be abandoned.

On the other hand, if the export cannot be carried out within three months due to force majeure or unexpected circumstances, an additional period of up to three months can be granted to the exporters applying within 15 days from the date of the expiration of the quarter.

In the second paragraph of the same article, the Ministry of Treasury and Finance has been authorized to determine the procedures and principles regarding the application of the exception.

Accordingly, for the taxpayers who have come between the dates of 1/4/2020 and 30/6/2020 (including these dates) starting from the beginning of the month following the date on which the registered export is made, the compulsory period of this period without applying to the tax office for the additional period. Within the scope of the reason, it was deemed appropriate to be extended for another three months. Although the export period expires before the specified period, the taxpayers whose application period for the 15-day application period related to the demand for additional time to be realized will be evaluated within the same scope.

For taxpayers who have received an additional period shorter than three months due to force majeure or unexpected circumstances, if the additional period expires between 1/4/2020 and 30/6/2020 (including these dates), the additional period in question It was found appropriate to complete it for three months without the need for an additional application.

For example, the export of goods delivered to the exporter (B) company by the manufacturer (A) in the period of January 2020 has not been carried out until 30/4/2020. If the exporter company (B) carries out the export transaction until 31/7/2020 without applying to the tax office for the demand for additional period, the deferred tax will be canceled.

Similarly, the exportation period of the exporter (C) company, which has received a one-month additional period due to the unexpected situation, will extend to 30/6/2020 within the scope of the force majeure, without the obligation of the taxpayer to make an additional application.

Announced.

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