

# Communiqué on the Disclosure of Taxpayers with Tax Liabilities or Penalties Exceeding 5,000,000 TL published

## I. Introduction

Communiqué on the Application of the Tax Procedure Law (Serial No: 564) (“**Communiqué**”) was published in the Official Gazette No. 32651 dated 03.09.2024. The Communiqué includes provisions related to the disclosure of taxpayers with tax liabilities or penalties exceeding a certain amount, which will be disclosed with the public through lists posted at tax offices and published on the official website of the Revenue Administration (“**Disclosures**”).

You can access the full Turkish text of the Communiqué [here](#).

## II. Legal Basis of the Communiqué and General Information on Disclosures

Article 1 of the Communiqué refers to Article 5, paragraph 4 of the Tax Procedure Law No. 213 as the legal basis for the Communiqué. It indicates that the Ministry of Finance has the authority to disclose “*tax declarations essential for tax assessment, finalized taxes and penalties, and overdue unpaid taxes and penalties*”. The Communiqué also highlights that the disclosure of taxpayers who have been identified through tax inspection reports for issuing or using false and misleading documents to professional organizations established by law, as well as to associations and chambers established under Law No. 3568, shall not constitute a violation of tax confidentiality.

Pursuant to this authority, and as a result of the economic difficulties caused by the August 17, 1999, Gölcük Earthquake and the subsequent 2001 Economic Crisis, the Communiqué on the Tax Procedure Law (Serial No: 293) (“**Communiqué No. 293**”), published in the Official Gazette No. 24300 on 27.01.2001, was issued. This Communiqué set out the procedures and principles for the disclosure of “*taxes assessed as a result of additional assessments, ex officio, or by the tax authority, and the penalties related to these assessments*” once finalized, along with the related procedures and principles for such Disclosures.

According to Communiqué No. 293, the Disclosures are made by posting a list containing columns for the taxpayer's name, surname or title, tax identification number, main area of activity, total finalized tax amount, total finalized penalty amount, and delay interest amount, in a suitable location within the tax office with the approval, signature, and seal of authorized persons from the relevant tax office.

Communiqué No. 293 also specified that taxpayers whose total liabilities and penalties exceed the amount determined by the Ministry would be announced by a Disclosure on the Ministry of Finance's General Directorate of Revenues website at [www.gelirler.gov.tr](http://www.gelirler.gov.tr) (which redirects to [www.gib.gov.tr](http://www.gib.gov.tr)).

### **III. Identification of Taxpayers Subject to Disclosure under the Communiqué**

With Article 2 of the Communiqué, The Ministry of Treasury and Finance (Revenue Administration) has regulated the new conditions for Disclosures to be made in 2024 according to the procedures and principles outlined in Communiqué No. 293. Accordingly, the Disclosures will include *"taxpayers with liabilities of 5,000,000 Turkish Lira ("TL") or more to each tax office, or those with finalized tax and penalties at or above this amount"*.

The criteria for calculating the 5,000,000 TL liability are outlined in subparagraph (c) of the article. Taxpayers included in the Disclosures must have:

- Taxes and penalties falling under the scope of Communiqué No. 293, which were due as of 31.12.2023, and remain unpaid by 30.09.2024, and
- Assessments finalized between 01.06.2023, and 31.05.2024, with a total amount of 5,000,000 TL or more.

Subparagraph (a) of the article specifies that:

- Physical lists will be posted in designated areas for announcements in tax offices across Turkey from 15.10.2024, to the end of 31.10.2024, and
- Online Disclosures will be announced on the Revenue Administration's website ([www.gib.gov.tr](http://www.gib.gov.tr)) from 01.11.2024, to the end of 15.11.2024.

#### IV. Receivables Excluded from the Scope of Disclosures

Article 3 of the Communiqué outlines receivables excluded from the scope of Disclosures.

The first two subparagraphs of paragraph 1 stipulate that tax debts incurred before 31.12.2004; of metropolitan municipalities, municipalities, their affiliated entities, and companies with more than half of their shares owned by municipalities, which have had their requests for offsetting and settlement accepted under Article 3 of Law No. 5216 on Metropolitan Municipalities and Article 5 of Law No. 5393 on Municipalities, as well as of *“metropolitan municipalities, their affiliated administrations and member municipalities of local administrative unions comprising metropolitan municipalities that have applied under Article 167 of Law No. 6111 dated 13.02.2011, regarding the Restructuring of Certain Receivables and Amendments to Social Insurance and General Health Insurance Law and Other Laws and Decrees”*, are excluded from the scope of the Disclosures.

Further subparagraphs of paragraph 1 reveal that tax debts subject to restructuring through various laws, and those undergoing restructuring processes, are also excluded from the scope of the Announcements. Another exception is introduced in paragraph 2 of Article 3, which states that *“taxpayers affected by the earthquakes in Kahramanmaraş Province on February 6, 2023, in the provinces of Adana, Adıyaman, Diyarbakır, Elazığ, Gaziantep, Hatay, Kahramanmaraş, Kilis, Malatya, Osmaniye, and Şanlıurfa, as well as in the Gürün district of Sivas Province, who have tax obligations related to income or corporate tax (or Value Added Tax for those not liable for income or corporate tax) as of the date of the earthquake and are within the declared force majeure, are excluded from the scope of Disclosures for their finalized tax liabilities and penalties to other tax offices in these locations and nationwide”*.

The rest of the relevant clause explicitly states that only the *“finalized taxes and penalties, as well as debts, related to the tax obligations of taxpayers who are under force majeure with respect to their branches”* will not be included in the disclosures. It is clarified that there is no exemption provided for the tax liabilities of these taxpayers concerning their other branches.

## **Conclusion**

The Communiqué aims to enhance transparency by disclosing taxpayers with tax liabilities or penalties exceeding 5,000,000 TL and to encourage compliance with tax obligations. However, the Communiqué introduces exceptions such as those related to force majeure and debts under restructuring.

**Dr. iur. Onur Ergöner, Managing Partner**  
**Can Kaleli, Legal Intern**