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NEW RESTRICTIONS PUT INTO FORCE BY THE MINISTRY OF INTERIOR AND THEIR CONSIDERATION AS A FORCE MAJEURE STATUS



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With the “Circular No. 6235 dated 03.04.2020” published on its website on 03.04.2020, the Ministry of Interior has decided to take the following additional measures by the provincial governors within the framework of the Provincial Administration Law and the General Sanitary Law:

- ✚ All entrances / exits to be made from 30 provinces with metropolitan status and Zonguldak provincial borders by land, air and sea (public transport, private vehicle and pedestrian, etc.) are **temporarily stopped for a period of 15 days** starting from 24.00 on Friday 03.04.2020.
- ✚ **Those who were born after 01.01.2000** in all provinces and districts, including 81 provinces, have been temporarily prohibited from 24.00 on 03.04.2020 from leaving their residences (i.e. curfew).
- ✚ It will be ensured that additional measures to be taken in order to minimize the mobility inside the cities from 24:00 on 03.04.2020 in all provinces will be discussed in the Provincial Pandemic Committees, and the issues recommended by the Provincial Pandemic Committees will be implemented immediately by **Provincial/District General Sanitary Boards**.

Subsequently, with the Circular published on the website of the Ministry on 05.04.2020 regarding the scope of the regulation related to COVID 19 Outbreak,

which temporarily prohibits those born after 01.01.2000 to leave their residences, it was evaluated that the following should be excluded from the scope of this prohibition;

- ✚ Officers, contracted personnel or those working in the status of workers in public institutions and organizations,
- ✚ Persons having a regular job in the private sector and documenting this situation with a social security registration document,
- ✚ Seasonal agricultural workers who have an important function in terms of sustainability of agricultural production.

On the other hand, with the “**Tax Procedures Law General Communiqué No. 518**” published in the Official Gazette dated 24.03.2020, in accordance with the measures taken by the Ministry of the Interior, it was deemed appropriate to accept that the taxpayers who are within the scope of the curfew (i.e. prohibition) will be **evaluated as those having force majeure** between the date of the beginning of the prohibition (22.03.2020) and the date of the end of the prohibition.

With the new regulation made by the Ministry of the Interior on 03.04.2020, **it seems possible to accept that there is also a force majeure situation** for taxpayers who are covered by the curfew (and are not covered by the subsequent exception). In addition, additional measures to be implemented by deciding on the Provincial / District General Sanitary Boards to minimize urban mobility may also constitute a force majeure situation for taxpayers living in the relevant provinces.



We think that it would be beneficial to make an additional explanation / arrangement by the Turkish Revenue Administration regarding the situations of the above-mentioned taxpayers in order to avoid any hesitation and eliminate possible conflicts in the future.

Centrum will continue to inform the relevant persons and companies regarding Force Majeure Financial Measures.

Kind Regards,

Please contact us for the further details on our international tax bulletin.



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