

BİLGENER CIRCULAR

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A Tax Procedure Law Communiqué on the Non-Application of Inflation Adjustment in the Provisional Tax Periods of 2025 Has Been Published.

With the General Communiqué of the Tax Procedure Law No. 582, published in the Official Gazette dated 15.02.2024 and numbered 32814, a regulation has been introduced stating that inflation adjustment will not be applied in the provisional tax periods of 2025. Accordingly:

1. Taxpayers within the scope of the regulation will not apply inflation adjustment in the first, second, and third provisional tax periods of the 2025 fiscal period.
2. For taxpayers assigned a special accounting period, the provisional tax periods of the fiscal period starting within the 2025 calendar year will be taken into account.
3. The balance sheet will not be attached to the provisional income/corporate tax returns for the periods in which inflation adjustment is deemed unnecessary.
4. All taxpayers within the scope, including those who did not apply inflation adjustment in the provisional tax periods of the 2024 fiscal period, must apply inflation adjustment in the balance sheets at the end of the 2024 fiscal period.
5. Taxpayers engaged exclusively in the continuous trading and manufacturing of processed gold and silver will continue to apply inflation adjustment, including in the first, second, and third provisional tax periods of the 2025 fiscal period.

You can access the relevant Communiqué [here](#).

Best Regards,

BİLGENER

Bilgener Sworn-In CPA Inc.

Buyaka Business Center
Tower: 2 No: 22
34771 Ümraniye/ İstanbul

+90 216 651 4 651
info@bilgener.com
[bilgener.com](#)

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