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Fourth Provisional Tax Period Reintroduced

Pursuant to Repeating Article 120 of the Income Tax Law, the provisional tax system had been implemented on a quarterly basis, under which provisional tax returns were filed in March, July, and November, while the fourth provisional tax period covering October, November and December had not been applied.

As a result of the amendment made to Repeating Article 120 of the Income Tax Law, titled "Provisional Tax," through Article 2 of the relevant Law, the fourth provisional tax period, which had been abolished by Law No. 7338, has been reintroduced. Accordingly, taxpayers' income will now be determined on the basis of 3-, 6-, 9-, and 12-month periods, and a provisional tax return will also be filed for the last quarter of the fiscal year.

The amendment entered into force on the date of its publication and shall apply to tax returns to be filed for income and earnings relating to taxation periods beginning as of 01.01.2025. Accordingly, taxpayers whose accounting period is the calendar year will be required to file a provisional tax return for the October, November and December 2025 period.

On the other hand, with General Communiqué on the Tax Procedure Law No. 582, the Ministry of Treasury and Finance, exercising the authority granted by the Law, has deemed it appropriate not to apply inflation accounting in the first, second, and third provisional tax periods of the 2025 fiscal year. In the absence of a new regulation, inflation accounting will be required to be applied in the fourth provisional tax period of the 2025 fiscal year.

You may access the relevant Law [here](#).

Best Regards,

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