

**TURKISH TAX
INSPECTION BOARD
*TAXPAYER PORTAL***



**TAXPAYER PORTAL FREQUENTLY
ASKED QUESTIONS**

Taxpayer Portal Frequently Asked Questions

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What is the purpose of tax inspection?

The purpose of tax inspection is to investigate, determine and ensure the accuracy of the taxes to be paid.

What are the reasons for being subject to tax inspection?

Tax inspection is determined as a result of the analyzes and evaluations made by the Tax Inspection Board in the following cases:

- If the need for a tax inspection arises due to any examination, inspection, investigation or audit,
- There is a denunciation based on concrete evidence that taxpayers cause tax loss,
- Receiving tax inspection requests about taxpayers from judicial authorities or relevant public institutions,
- The emergence of the need for tax inspection due to relations arising from international agreements,

Except for the cases listed above, the analysis of the Risk Analysis System of the Tax Inspection Board constitutes the source of tax inspections.

How long is the inspection period in tax inspections?

It is essential to complete the inspections within a maximum of one year in case of a full inspection, a maximum of six months in case of a limited inspection, and a maximum of three months in case of value added tax refund inspection, starting from the date of commencement of the tax inspections. If the inspection cannot be completed within these periods, an additional period of time not exceeding six months may be granted for full and limited inspections and two months for value added tax refund inspections.

Is it possible to request additional time to submit books and documents?

If there is a reasonable justification and upon the request of the taxpayer, additional time can be given by the tax inspector to submit the legal books and documents.

What are the consequences of not submitting the books and documents?

In case the books and documents are not submitted to the tax inspection;

- In accordance with the Article 355 (repeated) of the Tax Procedure Law, a special irregularity penalty will be imposed.

- Value added taxes, which are subject to deduction according to Article 29 of the Value Added Tax Law No. 3065, will be rejected as they will be deemed undocumented according to Articles 34 and 54 of the same law.

- Since the crime of smuggling specified in Article 359/a-2 of the Tax Procedure Law has been committed, a criminal complaint will be filed with the Public Prosecutor's Office in accordance with Article 367 of the same law.

- Among the taxes to be assessed and penalties to be imposed as a result of the examination, those who fall within the scope of Additional Article 11 of the Tax Procedure Law No. 213 have the right to "Pre-Assessment Conciliation". However, if the submission duty is not fulfilled within the specified time, you will not be able to benefit from the provisions of "Pre-Assessment Conciliation".

How is a request for listening in the Report Evaluation Commission made?

Taxpayers can state their request for listening in the Report Evaluation Commissions in the tax inspection report or apply to the relevant Department with a petition before the report evaluation process is completed.

When can a draft tax inspection minute be requested?

Those authorized to conduct tax inspections may also identify and certify taxation-related events and account situations with minutes, if deemed necessary during the inspection. The drafts of these minutes are submitted to the information of the taxpayers two days in advance, upon the request of the taxpayers, in order to ensure that the objections and considerations of the taxpayers can be recorded in the minute.

How to login to Taxpayer Portal?

Taxpayers can log in Taxpayer Portal via <https://mukellefportali.vdk.gov.tr> with the tax identification number and the query number located under the tax inspection commencement notice.

How to access tax inspection reports

The summaries of the inspection reports prepared as a result of the tax inspection are available on the Taxpayer Portal. Taxpayers can access the report summaries by accessing the Taxpayer Portal with the tax identification number and the query number located under the tax inspection commencement notice.

What is the 'Query Number' to login to the Taxpayer Portal?

The query number is located under the tax inspection commencement notice and it provides access to the Taxpayer Portal.

How to register on the Taxpayer Portal?

It is not necessary to register on the Taxpayer Portal. By the commencement of tax inspection, it is possible to log in to the Taxpayer Portal with the query number in the tax inspection commencement notice.

What is the action to be taken in case one cannot log in to the Taxpayer Portal?

If it is not possible to log in the Taxpayer Portal with the tax identification number and query number, technical support can be requested through the Portal.

How to view e-notification?

E-notifications sent by the Tax Inspection Board can be viewed at <https://ivd.gib.gov.tr> and <https://intvrg.gib.gov.tr>.

When can taxpayers get their books and documents back?

The taxpayer's books and documents are returned with a minute within fifteen days at the latest, from the date on which the final evaluation of the Report Evaluation Commission is sent to the inspector.