### COMMUNIQUÉ

*From the Ministry of Treasury and Finance (Revenue Administration):*

# GENERAL COMMUNIQUÉ ON BRINGING CERTAIN ASSETS INTO THE ECONOMY (SERIAL NO: 1)

## PART ONE

Preliminary Provisions

### Purpose and scope

**ARTICLE 1-** (1) The purpose of this Communiqué is to determine the procedures and principles regarding the implementation of provisional article 19 added to the Corporate Tax Law No. 5520 dated 13/6/2006 by article 10 of the Law on Amending Certain Laws No. 7582 dated 21/5/2026.

(2) This Communiqué covers explanations directed towards;

a) Bringing money, gold, foreign exchange, securities, and other capital market instruments located abroad and owned by real and legal persons into the country to be brought into the national economy, and the recording of these assets in the statutory books by income and corporate tax taxpayers,

b) The notification and recording of money, gold, foreign exchange, securities, and other capital market instruments owned by income or corporate tax taxpayers and located in Turkey but not included in the statutory book records,

c) The notification of the assets within the scope of the article located in the country by persons who do not have income and corporate tax liability,

ç) Other matters regarding the implementation of the provisional article 19 of the Law No. 5520 (Article).

### Basis

**ARTICLE 2-** (1) This Communiqué has been prepared based on the provision of the eleventh paragraph of the provisional article 19 of the Law No. 5520.

## PART TWO

Notification Of Assets Located Abroad, Bringing Them To Turkey And Payment Of Tax

### Notification regarding assets located abroad

**ARTICLE 3-** (1) It is possible to notify money, gold, foreign exchange, securities, and other capital market instruments located abroad to banks or intermediary institutions in Turkey until 31/7/2027 (including this date) within the framework of the provisions of the Article.

(2) These notifications within the scope of the first paragraph may also be submitted on behalf of real and legal persons by authorized proxies or legal representatives.

(3) The said assets located abroad by real and legal persons can be notified to banks or (exclusively for securities and other capital market instruments) intermediary institutions with the form in ANNEX-1 from 4/6/2026 to 31/7/2027 (including this date).

(4) It is essential for real and legal persons to submit a single notification for assets located abroad. However, since each month in which the notification is made is considered a different taxation period in the application of the Article, it is possible to make multiple notifications until 31/7/2027 (including this date).

a) After the notification is made, if it is desired to make a new notification reducing or increasing the assets subject to the notification or to correct the mistakes made within the same month, the first notification must be corrected. In the corrections to be made in the direction of reducing the assets subject to the first notification in this way, the part corresponding to the reduced amount of the tax paid in advance initially can be refunded to the notification owner by the bank and intermediary institution.

b) After the notification is made, in the subsequent months, if it is desired to correct the mistakes made or to make a notification reducing the assets subject to the notification, the previous notification must be corrected provided that it does not exceed the two-month period required to bring it to Turkey and deposit it in banks or intermediary institutions or transfer it to an account to be opened in banks or intermediary institutions in Turkey from the date of the notification. In this case, it is essential that the correction request regarding the assets notified to the tax office with the declaration in ANNEX-3 by the banks and intermediary institutions is made through the bank and intermediary institution.

c) After the transfer or deposit of the assets subject to the notification to banks or intermediary institutions, it is not possible to correct the previously submitted notifications and refund the taxes paid.

ç) In the months following the notification, if a notification increasing the assets subject to the notification is desired to be made, the correction of the previous notification will not be in question, and a new notification will be made for the assets desired to be notified additionally.

d) All notifications given outside the scope of correction will be accepted as a new notification and will not be associated with the previous notification.

> ***Example 1-*** *If a real person who makes a notification of foreign exchange equivalent to 15,000,000 TL on August 10, 2026, wants to reduce the reported amount to 7,500,000 TL or increase it to 22,500,000 TL within the same month, they will need to submit a correction notification regarding their first notification.*
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> *If a real person who made a notification of foreign exchange equivalent to 15,000,000 TL on August 10 wants to reduce the notified amount to 7,500,000 TL, not exceeding October 10, 2026, they will need to submit a correction notification regarding their notification in August. The correction request regarding the assets notified to the tax office by the banks and intermediary institutions with the declaration in ANNEX-3 will be made through banks or intermediary institutions.*
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> *If a real person who makes a notification of foreign exchange equivalent to 15,000,000 TL in August wants to increase the reported amount to 22,500,000 TL in September or October, they will have to submit a new notification of 7,500,000 TL regarding August or September. Since newly submitted notifications will not be associated with the previous notification, attention should be paid to only notifying the additional amount.*

e) Correction requests made regarding the notifications after the end of the notification period will not be taken into consideration. In this framework, it will not be possible to correct the notifications made until 31/7/2027 after this date.

### Transactions to be made by banks or intermediary institutions upon the notification of assets located abroad and payment of tax

**ARTICLE 4-** (1) Real and legal persons will notify the assets located abroad to banks or intermediary institutions with the form in ANNEX-1, which they will prepare in two copies. One copy of the form will be returned to the relevant person along with the issued bank receipts or transaction result forms after being filled in and certified by the relevant bank or intermediary institution regarding the account opened due to the notification, if any.

(2) If the notification is made by the proxy or legal representative of the real or legal person, whether the said proxy or legal representative is authorized will be checked by banks or intermediary institutions.

(3) No document regarding the assets subject to notification will be requested from the notifying parties by the bank or intermediary institutions.

(4) Banks and intermediary institutions will declare the tax they will collect in advance at the rate of 5% over the value of the reported assets from the notifier regarding the assets reported to them, with the capacity of tax responsible person, to the tax office they are affiliated with, with the declaration in ANNEX-3, in accordance with the procedures and principles specified in the Tax Procedure Law General Communiqués No. 340 and 346, until the evening of the fifteenth day of the month following the notification. The taxes assessed by the tax offices over the values of the declared assets will be paid by the banks and intermediary institutions in the capacity of tax responsible persons within the declaration period.

(5) However, if it is committed that the assets notified to banks or intermediary institutions will be kept in term accounts, in Government domestic debt securities and lease certificates issued within the scope of the Law on the Regulation of Public Financing and Debt Management No. 4749 dated 28/3/2002 or in venture capital investment funds for the periods specified below, the tax rate;

a) If committed to be kept for at least five years, 0%,

b) If committed to be kept for at least four years, 1%,

c) If committed to be kept for at least three years, 2%,

ç) If committed to be kept for at least two years, 3%,

d) If committed to be kept for at least one year, 4%,

will be applied.

(6) In order to benefit from this discounted rate application, it is mandatory to submit the letter of commitment in ANNEX-2, stating that the assets subject to notification will be evaluated in the specified securities and periods, to banks or intermediary institutions during the notification. Stamp tax is not collected for the letters of commitment to be submitted within this scope.

(7) Even in the case of applying the discounted rate (including 0%), the assets subject to notification will be included in the declaration (ANNEX-3) to be given by banks or intermediary institutions.

(8) As the start of the committed periods, the date on which the assets subject to notification are deposited in term accounts, Government domestic debt securities, lease certificates or venture capital investment funds will be taken as basis.

(9) A half-point increase will be made to these rates in notifications to be made from 1/1/2027 to 31/7/2027 (including this date).

(10) In case the date of 31/7/2027 is extended with authority, the tax rate will be applied with an additional half point increase, totaling a 1 point increase, in the notifications to be made after this date.

> ***Example 2-*** *Real person (A) made a notification to the bank on 15/9/2026 for foreign exchange equivalent to 10,000,000 TL located abroad. The letter of commitment in ANNEX-2 regarding that the entire amount subject to the notification will be kept in a term account for at least two years was given to the bank on the same date.*
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> *In this case, the tax rate to be applied for the said notification will be 3%. Accordingly, by the bank;*
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> ```
> 10,000,000 TL x 3% = 300,000 TL
> ```
>
> *amount of tax will be collected in advance, declared to the tax office by the evening of the fifteenth day of the month following the notification in the capacity of responsible person, and paid.*

> ***Example 3-*** *(K) A.Ş. notified an intermediary institution of its asset amounting to 25,000,000 TL located abroad on 20/11/2026 and submitted the letter of commitment during the notification that the said amount will be evaluated in term deposit accounts for at least five years.*
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> *In this case, the tax rate to be applied for the asset subject to notification will be 0%. Therefore, no tax will be collected by the bank or intermediary institution. However, these assets subject to notification will be included in the declaration to be given by the bank or intermediary institution.*

> ***Example 4-*** *Real person (B) made a notification to the bank on 5/2/2027 regarding the 8,000,000 TL asset located abroad and gave the letter of commitment to the bank that the assets subject to the notification will be evaluated in lease certificates for at least one year.*
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> *Since it is necessary to add half a point to the tax rates in notifications made as of 1/1/2027, the rate that would normally be applied as 4% will be taken into account as 4.5% for this notification.*
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> *Accordingly, the tax amount to be calculated:*
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> ```
> 8,000,000 TL x 4.5% = 360,000 TL
> ```
>
> *will be.*

(11) In the event that the notifiers do not bring the notified assets to Turkey in due time or do not transfer/deposit them to banks or intermediary institutions despite bringing them, this situation will be separately notified by the relevant bank or intermediary institution to the tax office where the declaration in ANNEX-3 regarding the assets subject to notification is submitted.

### Bringing assets located abroad to Turkey

**ARTICLE 5-** (1) Assets subject to notification within the scope of the Article must be transferred to an existing or newly opened account in banks or intermediary institutions in Turkey within two months from the date of the notification.

(2) Provided that it is within two months from the date of notification for those physically brought from abroad among the said assets; they must be brought into the country by completing the customs procedures and deposited in banks or intermediary institutions in Turkey by the end of the first working day following the completion of the customs procedures.

(3) In the transfer transactions of the relevant asset to an existing or newly opened account in banks or intermediary institutions in Turkey, the fact that the account holder making the notification and the person transferring the asset from abroad are different persons has no significance in terms of benefiting from the said provision.

(4) It is possible to bring assets located abroad that do not fall into the scope (e.g. immovables) to Turkey within the framework of the provisions of the said Article by converting them into assets within the scope until 31/7/2027.

(5) In the event that money, gold, foreign exchange, securities and other capital market instruments located abroad are transferred to an existing or newly opened account in banks or intermediary institutions in Turkey, or physically brought to Turkey and deposited in banks or intermediary institutions, bank receipts or intermediary institution transaction result forms can be used as certification that the assets have been brought to Turkey.

(6) Provided that they are notified to banks or intermediary institutions until 31/7/2027, during the physical bringing of the said assets located abroad to Turkey, it is mandatory for the Customs Administration to require the document showing that these assets have been notified to banks or intermediary institutions. The documents obtained from the Customs Administration for these brought assets can be used as certification that the assets have been brought to Turkey. In addition, during the deposit of these assets to banks or intermediary institutions, the document obtained from the Customs Administration stating that these assets have been brought to Turkey must be presented.

(7) The Customs Administration is obliged to notify the information regarding the notification made within this scope to the Revenue Administration electronically by the end of the month following the month in which it was received.

## PART THREE

Notification Of Assets Located In Turkey And Payment Of Tax

### Notification of assets located in Turkey

**ARTICLE 6-** (1) Money, gold, foreign exchange, securities, and other capital market instruments owned by income or corporate tax taxpayers and located in Turkey, but not included in statutory book records; can be notified to banks or (exclusively for securities and other capital market instruments) intermediary institutions with the form in ANNEX-1 until 31/7/2027 (including this date). Real and legal persons making the notification will not make any declaration to the tax offices regarding the said assets.

> ***Example 5-*** *It has been determined that the foreign exchange asset amounting to 15,000,000 TL in the bank accounts of (ABC) A.Ş. belongs to the company, but the said amount has not been transferred to the statutory book records.*
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> *In this case, the aforementioned foreign exchange asset can be made the subject of notification through the bank and the provisions of the Article can be utilized, provided that other conditions are also met.*

(2) It is possible for those who do not have income or corporate tax liability, and those who have liability but do not have an obligation to keep books in accordance with the Tax Procedure Law No. 213 dated 4/1/1961, and income tax taxpayers who have liability but want to benefit from the provision of the Article without associating it with their liability, to benefit from the provision of the Article by making a notification for money, gold, foreign exchange, securities and other capital market instruments located in Turkey but not currently in banks and intermediary institutions. These persons are obliged to deposit their said assets into accounts opened in banks or intermediary institutions as of the notification date and to prove this situation with certifying documents.

(3) Sole proprietorships and ordinary partnerships do not have income or corporate tax liability, and liability is established on their behalf in terms of withholding and value-added tax. In this context, it is also possible to make notifications on behalf of sole proprietorships and ordinary partnerships, and due to the notified assets, sole proprietorships and ordinary partnerships will be able to benefit from the possibility of not being subject to tax inspection and assessment in terms of value added tax, and partners in terms of income or corporate tax.

### Transactions to be made by banks or intermediary institutions and payment of tax

**ARTICLE 7-** (1) Banks and intermediary institutions will declare the tax they will collect in advance at the rate of 5% over the value of the reported assets from the notifier regarding the assets reported to them, with the capacity of tax responsible person, to the tax office they are affiliated with, with the declaration in ANNEX-3, in accordance with the procedures and principles specified in the Tax Procedure Law General Communiqués No. 340 and 346, until the evening of the fifteenth day of the month following the notification. The taxes assessed by the tax offices over the values of the declared assets will be paid by banks and intermediary institutions in the capacity of tax responsible persons within the said declaration period.

(2) In case it is committed that the assets subject to notification will be kept in term accounts or in Government domestic debt securities and lease certificates issued within the scope of Law No. 4749 or in venture capital investment funds, the explanations made within the scope of article 4 regarding the tax rate to be applied will be taken into account.

## PART FOUR

Common Provisions

### Status of assets appearing on behalf of legal representatives, partners, or proxies of companies

**ARTICLE 8-** (1) It is possible for the legal representatives, partners of the companies, or those who are authorized to evaluate the assets falling within the scope of the Article on behalf of the company or the partners of the company based on a power of attorney or representation agreement issued by authorized institutions before 4/6/2026, to benefit from the provisions of the Article by subjecting their assets located abroad and owned as of this date to notification on behalf of the company within the framework of the explanations made in this Communiqué and bringing them to Turkey or transferring them to an account to be opened in banks or intermediary institutions in Turkey, or by notifying the assets located in Turkey but not included in the statutory book records as of 4/6/2026 on behalf of the company within the framework of the explanations made in this Communiqué.

(2) Assets that belong to the company or company partners but are disposed of by persons other than the legal representatives, partners, or proxies of the company can be subjected to notification on behalf of the company within the framework of the provisions of the said Article and benefit from the provision of the Article. Furthermore, it is also possible to benefit from the provision of the Article if the assets belonging to real persons but disposed of by companies abroad of which these persons are partners or legal representatives are subjected to notification on behalf of the relevant real persons. However, during the inspection to be made for reasons other than notification, it must be proven that the said assets belong to the company or company partners or real persons.

### Notification value of assets

**ARTICLE 9-** (1) In the notification of assets located abroad or domestically to banks or intermediary institutions; the assets will be valued with the following valuation criteria as of the date they are notified:

a) Money in Turkish lira, at its nominal value.

b) Gold, at its fair market value.

c) Foreign exchange, at the Central Bank of the Republic of Turkey foreign exchange buying rate.

ç) From securities and other capital market instruments;

- Shares, at the stock exchange value if any, at the fair market value if there is no stock exchange value, at the purchase price if this value cannot be determined, at the nominal value if the purchase price is also unknown.
- Debt instruments such as bonds, bills, eurobonds, at the stock exchange value if any, at the fair market value if there is no stock exchange value, at the purchase price if this value cannot be determined, at the nominal value if the purchase price is also unknown.
- Investment fund participation certificates, at the closing price determined in the relevant market.
- Derivative instruments such as futures and options contracts, at the stock exchange value if any, at the fair market value if there is no stock exchange value, at the purchase price if this value cannot be determined, at the nominal value if the purchase price is also unknown.

(2) In the notifications, the Turkish lira equivalent values of the said assets will be taken as a basis.

(3) In the application of this Communiqué, the fair market value is the purchase-sale price determined as of the date the said assets are notified, and this price must reflect the real situation.

(4) In determining the stock exchange value of assets to be valued at the stock exchange value, the values formed in domestic or foreign stock exchanges where the said assets are traded on the date they are notified will be taken into account.

(5) For assets in foreign currency, the Central Bank of the Republic of Turkey foreign exchange buying rate on the date they are notified will be taken into account.

(6) After making the notification, the values of the assets on the first notification date are taken as a basis in the corrections to be made until 31/7/2027 in order to correct the mistakes made or reduce the assets subject to notification.

(7) Those who make a commitment regarding the notified assets must convert the notified amounts into the assets subject to the commitment within ten days from the date the assets abroad are transferred or deposited, and from the date the assets in Turkey are notified. In converting the notified assets into the committed assets, the value of the assets subjected to conversion on the conversion date, determined according to the valuation criteria set out in this article, is taken into account.

### Transferring the notified assets to the statutory book records

**ARTICLE 10-** (1) The notified assets must be recorded in the statutory books by taxpayers who keep books in accordance with Law No. 213. However, taxpayers who do not have an obligation to keep books in accordance with the aforementioned Law do not have obligations within the scope of this article.

(2) Since the relevant company in case the assets located abroad are notified on behalf of the company, and these individuals themselves in case they are notified on behalf of individuals, can benefit from the opportunities provided by the Article, the assets subject to notification on behalf of the company must be transferred to the statutory book records of the company.

(3) Taxpayers keeping books on a balance sheet basis will open a special fund account on the liability side for the values they subjected to notification and recorded in their statutory books in accordance with the provision of the Article. The said account will be deemed part of the capital, cannot be withdrawn from the enterprise unless two years have passed from the notification date, and cannot be used for any purpose other than adding to the capital. On the other hand, in case the enterprise is liquidated, these amounts will not be taxed. These amounts kept in the fund account will not be subject to taxation in transfer and spin-off cases that will take place in accordance with Article 81 of the Income Tax Law No. 193 dated 31/12/1960 and Articles 19 and 20 of Law No. 5520.

(4) Taxpayers keeping books on the basis of a self-employment earnings book and operating account basis will show the said assets they have notified separately in their books.

(5) The assets brought to Turkey by taxpayers keeping books in accordance with Law No. 213 and the assets recorded in the statutory books by income or corporate tax taxpayers will be included in their enterprises without being taken into account in the determination of the period earnings and can be withdrawn from their enterprises without being taken into account in the determination of the taxable income and distributable earnings for corporations provided that two years have passed from the date of notification.

(6) It is required that the assets located in Turkey be recorded in the statutory books with their Turkish lira equivalent values determined within the framework of the principles set out in Article 9 as of the date they are notified to banks and intermediary institutions, and in case the said assets are disposed of, this value will be taken into account in determining the sales profit.

### Income and expense application

**ARTICLE 11-** (1) Losses arising from the subsequent disposal of assets that are made the subject of notification and transferred to statutory book records will not be accepted as an expense or deduction in the determination of income or corporate earnings in terms of income or corporate tax application. The gains and revenues arising from the holding and disposal of the said assets will be taken into account in the determination of the income or corporate earnings within the framework of general principles.

(2) Taxes paid due to the notified assets cannot be recorded as an expense in any way and cannot be offset against another tax.

### Cases where inspection and assessment will not be made

**ARTICLE 12-** (1) In accordance with the provision of the Article, no tax inspection and tax assessment will be made under any circumstances regarding the amounts corresponding to the notified assets. In order to benefit from this provision;

a) Regarding the assets subject to notification located abroad;

- Bringing them to Turkey and depositing them in banks or intermediary institutions or transferring them to an account to be opened in banks or intermediary institutions in Turkey within two months from the date of the notification,
- Timely payment of the tax assessed regarding the notified assets and compliance with the commitment conditions regarding the committed amounts,
- Recording the assets subject to notification into statutory books by taxpayers who keep books in accordance with Law No. 213, opening a special fund account on the liability side for these values they recorded in their statutory books (or showing them on the relevant pages of the statutory books), not withdrawing this fund account and assets from the enterprise unless two years have passed, and not using the fund account for any purpose other than adding to the capital,

b) Regarding the assets located in Turkey and subject to notification;

- Recording the notified assets into statutory books by taxpayers who keep books in accordance with Law No. 213, opening a special fund account on the liability side for these values they recorded in their statutory books (or showing them on the relevant pages of the statutory books), not withdrawing this fund account and assets from the enterprise unless two years have passed, and not using the fund account for any purpose other than adding to the capital,
- Proving with documents showing that they have been deposited in accounts at banks or intermediary institutions by those who are not income or corporate taxpayers,
- Timely payment of the tax assessed regarding the assets notified within the scope of the Article and compliance with the commitment conditions regarding the committed amounts,

are required.

(2) In the event that a tax base difference is found regarding the taxpayers who made a notification within the scope of the Article due to tax inspections or referrals to the valuation commission started for other reasons besides the notified assets;

a) In the event that it is determined that the found tax base difference arises due to the assets subject to notification and the notified asset amount is equal to or greater than the found tax base difference, no assessment will be made in terms of income or corporate tax and value-added tax.

> ***Example 6-*** *(ABC) A.Ş. made a notification to the bank in the amount of 10,000,000 TL on 15/6/2026 for its assets located in Turkey but not included in its statutory book records within the scope of the Article provision. The taxpayer corporation, which also meets the other conditions in the Article, has been referred for inspection regarding the 2024 accounting period within the scope of sector inspections.*
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> *As a result of the inspection made for this period, a tax base difference of 5,000,000 TL regarding unrecorded sales was determined for the taxpayer, but the taxpayer corporation stated during the inspection that this difference occurred due to the assets notified within the scope of the Article provision. This claim of the taxpayer was examined by the tax inspector and it was understood that the reason for the difference was in accordance with the taxpayer's statement. In this case, no assessment will be made for the taxpayer.*

b) In the event it is determined that the found tax base difference arises due to the assets subject to notification, if this difference is greater than the notified asset amount, tax assessment will be made only on the difference amount in terms of income or corporate tax and value added tax.

> ***Example 7-*** *(DEF) Ltd. Şti. made a notification of 50,000,000 TL for the assets it owns abroad that fall within the scope of the Article. The taxpayer corporation, which carries all the conditions listed in the Article, was referred for inspection for the 2023 accounting period based on a denunciation made about it.*
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> *As a result of the inspection made about the mentioned corporation, a tax base difference of 75,000,000 TL was determined. The taxpayer stated that 50,000,000 TL of the said difference emerged due to the notified assets. The tax inspector, on the other hand, revealed that the 40,000,000 TL portion of the said difference emerged due to the notified assets, and the remaining amount stemmed from other reasons such as incorrect depreciation calculation, and incorrect calculation of expenses, deductions, and exemptions.*
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> *In this case, no tax assessment will be made for the 40,000,000 TL portion of the tax base difference found about the mentioned taxpayer.*

(3) Making a notification based on the provision of the Article after the date on which a tax inspection is started or referred to the valuation commission will not constitute an obstacle to making a tax assessment over the tax base differences found based on the tax inspection and the valuation commission decision, and the amounts subject to notification cannot be subject to deduction. On the other hand, in the event that the notification is made before the start of the tax inspection or the referral process to the valuation commission, although it enters the knowledge of the tax office or those authorized for tax inspection, it will be possible to benefit from the provision of the Article.

(4) In cases where the notified assets are not brought to Turkey and deposited in banks or intermediary institutions or transferred to an account to be opened in banks or intermediary institutions in Turkey within two months from the date of the notification, the taxes assessed regarding the notified amounts are not paid on time, commitments are not complied with, and other conditions specified in this article are not fulfilled, the provisions regarding the non-execution of tax inspection and tax assessment provided within the scope of the Article cannot be benefited from.

> ***Example 8-*** *(GHI) A.Ş. made a notification by being taxed at the rate of 1% by undertaking that the said assets will be evaluated in term deposit accounts for at least four years for its asset of 30,000,000 TL located abroad.*
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> *However, it was determined that the condition of keeping the assets subject to the notification in term accounts was violated two years later. In this case, the commitment condition regarding the application of the discounted tax rate has been violated, and the taxpayer will not be able to benefit from the provisions regarding not conducting tax inspection and tax assessment provided within the scope of the Article.*

(5) In the event that the commitment period is not complied with by those who make the notification, the uncollected tax amount in time will be determined by the bank or intermediary institution where the asset is located based on the notification amount, and the tax and delay interest corresponding to this amount will be collected through deduction and paid to the tax office by the evening of the fifteenth day following the month in which it is collected. Additionally, in case of non-compliance with the commitments regarding the notified assets, a tax loss penalty will not be applied for the taxes not accrued on time.

(6) In case of violation of the conditions by not bringing the notified assets to Turkey and not transferring or depositing them in banks or intermediary institutions, upon notification of this violation by banks or intermediary institutions, the taxes not collected on time due to the commitment are sought by the tax office along with delay interest. No tax loss penalty is applied to these taxes.

### Other matters

**ARTICLE 13-** (1) Relevant institutions and organizations must fulfill the requests of real or legal persons regarding the transactions to be made in accordance with the provision of the Article.

## PART FIVE

Final Provisions

### Force and effect

**ARTICLE 14-** (1) This Communiqué enters into force on the date of its publication.

### Execution

**ARTICLE 15-** (1) The Minister of Treasury and Finance executes the provisions of this Communiqué.