

## Turkey

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<b>Items</b>	<b>Contents</b>
<b>Competent Authority</b>	Mr. Bülent TAŞ Deputy Director/ Directorate General of Revenues/ Ministry of Finance Adress: GGM, İlkadım Cad. 06100, Bakanlıklar, ANKARA Tel: 0090 312 415 32 51 / Fax: 0090 312 415 28 21-22
<b>Organization</b>	The Double Taxation Agreements Division under the Directorate General of Revenues.
<b>Scope of MAP &amp; MAP APA</b>	Scope is limited to: - relief of double taxation - interpretation of double taxation agreements in order to arrive at a solution for specific cases
<b>Domestic guidelines &amp; administrative arrangements</b>	None
<b>Time for filing</b>	3 years in some conventions, in some other provisions of domestic laws are prevailing
<b>Form of request</b>	None
<b>Documentation requirement</b>	None
<b>User fees</b>	None
<b>Tax collection/ penalty/ interest</b>	Domestic laws of the requesting state are determinative for the penalties and interests to be charged.
<b>Other dispute resolution mechanisms</b>	None
<b>Government Website</b>	<a href="http://www.gelirler.gov.tr">http://www.gelirler.gov.tr</a>