

Turkey's Dispute Resolution Profile

(Last updated: 21 March 2019)

General Information

- **Turkey's tax treaties (in Turkish) are available at:**
http://www.gib.gov.tr/uluslararasi_mevzuat the official web site of the Turkish Revenue Administration

- **MAP request should be made to:**
Mr. Bekir BAYRAKDAR
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- **APA request should be made to:**

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Turkey Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Yes	<p>We have very limited experience with such an issue of a general nature which needs achieving a consensus on the interpretation or application of a tax treaty.</p> <p>Our experience is limited to the issuance of residence certificates and the related forms to be filled out and so far, we have reached agreements with Austria, Azerbaijan, Greece, Saudi Arabia, Germany and Switzerland on this issue.</p> <p>Announcements made for Austria and Switzerland are available at the Turkish Revenue Administration's official website.</p> <p>Explanations for Azerbaijan and Greece are also available at the Double Taxation Agreements Circular No: 3.</p> <p>We have a general policy to reflect any future agreement of a general nature into taxpayer-specific rulings issued by our administration. Some of the rulings issued by our administration are published on our official website as exemplary without disclosing taxpayers' name and information.</p>	<p>Double Taxation Agreements Circular No: 3 (3 numaralı Çifte Vergilendirmeyi Önleme Anlaşmaları Sirküleri) is available in Turkish at :</p> <p>http://www.gib.gov.tr/uluslararasi_mevzuat</p> <p>For announcements:</p> <p>http://www.gib.gov.tr/uluslararasi_mevzuat</p>
2.	Are bilateral APA programmes implemented? If yes:	Yes	Corporate taxpayers applying for an APA may request unilateral, bilateral or multilateral APA.	Under Article 13(5) of Corporate Income Tax Law No. 5520 (CITL) and Transfer Pricing General Communique No:1 is available in Turkish at: http://www.gib.gov.tr/gibmevzuat

Turkey Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
a.	<ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? 	Yes	Under certain conditions defined in the Article 13 of CITL.	Under Article 13(5) of Corporate Income Tax Law No. 5520 (CITL) and Transfer Pricing General Communiqué No:1, Section 6.6, is available in Turkish at: http://www.gib.gov.tr/gibmevzuat
b.	<ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? 	No	There is no specific timeline for the filing of an APA request. Corporate taxpayers can apply for an APA at any time.	Under Article 13(5) of Corporate Income Tax Law No. 5520 (CITL) and Transfer Pricing General Communiqué No:1 is available in Turkish at: http://www.gib.gov.tr/gibmevzuat
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available? 	Yes	The procedures have already been explained in the existing transfer pricing legislation, particularly in the Transfer Pricing General Communiqué No:1	Transfer Pricing General Communiqué No:1, Section 6.2, is available in Turkish at: http://www.gib.gov.tr/gibmevzuat
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	No	As of 05/12/2017, application and renewal fees for all kind of APAs have been repealed.	-
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	See detailed explanation	The signature of a new APA by the Turkish Revenue Administration is announced on the organization's official web site without disclosing the taxpayer's identity.	For announcements: http://www.gib.gov.tr

Turkey Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	<p>Training related to DTAs and exchange of information is provided to auditors.</p> <p>They can also participate in DTA trainings organised by the OECD.</p>	-
4.	Is other information available on preventing tax treaty-related disputes?	Yes	<p>Taxpayers and persons responsible for payment of tax can request the issuance of a tax ruling to get a clarification for specific taxation issues in order to prevent prospective disputes.</p> <p>Some of the rulings issued by our administration are published on our official website as exemplary without disclosing taxpayers' name and information.</p> <p>In addition, Communiques and Circulars are issued to clarify taxation matters and inform taxpayers.</p>	<p>1) Bylaw on the Response to Explanation Requests of Taxpayers (Mükelleflerin İzahat Taleplerinin Cevaplanmasına Dair Yönetmelik) published on the Official Gazette dated 28/08/2010 numbered 27686 is available in Turkish at:</p> <p>http://www.gib.gov.tr/gibmevzuat</p> <p>2) For General Communiques (Genel Tebliğ), Circulars (Sirküler) and tax rulings (Özelgeler):</p> <p>http://www.gib.gov.tr/uluslararasi_mevzuat</p>

Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).)

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

Turkey Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	Taxpayers may request MAP related to transfer pricing cases.	<p>Guideline on Mutual Agreement Procedure under Double Taxation Agreements, page 7-8</p> <p>(Çifte Vergilendirmeyi Önleme Anlaşmalarında Yer Alan Karşılıklı Anlaşma Usulüne İlişkin Rehber, syf. 7-8)</p> <p>The guideline is available in Turkish at:</p> <p>http://www.gib.gov.tr/sites/default/files/fileadmin/CifteVergilendirme/karsilikliyanlasma2018.pdf</p>
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	Although we haven't encountered such a case so far, we are of the opinion that these issues can be subject to MAP.	<p>Guideline on Mutual Agreement Procedure under Double Taxation Agreements, page 7-8</p> <p>(Çifte Vergilendirmeyi Önleme Anlaşmalarında Yer Alan Karşılıklı Anlaşma Usulüne İlişkin Rehber, syf. 7-8)</p> <p>The guideline is available in Turkish at:</p> <p>http://www.gib.gov.tr/sites/default/files/fileadmin/CifteVergilendirme/karsilikliyanlasma2018.pdf</p>

Turkey Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	Although we haven't encountered such a case so far, we are of the opinion that these issues can be subject to MAP.	-
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	See detailed explanation	<p>There is no audit settlement in Turkey. However, in addition to MAP, in Turkish domestic law, there are different optional remedies in place for taxpayers to find a solution for tax disputes as administrative or statutory dispute settlement or resolution process independent from the audit and examination functions that can only be accessed through a request by the taxpayer. These are settlement before assessment and settlement after assessment.</p> <p>If the taxpayer applies to settlement before assessment, he cannot resort to the settlement after assessment.</p> <p>Settlement before assessment takes place after the tax inspector concludes tax auditing report.</p> <p>Settlement after assessment takes place after the tax office makes the additional assessment based on the tax auditing report.</p> <p>If there is a solution at the end of one of these settlements, MAP is only available in order to facilitate a corrective assessment in the other State to avoid double taxation.</p> <p>On the other hand, if there is no agreement reached, taxpayers still have the right to litigate in court or to initiate MAP under DTA within the legal timeframe.</p>	<p>For settlement before assessment and settlement after assessment:</p> <p>1) Tax Procedure Law No. 213 (213 sayılı Vergi Usul Kanunu), Additional Articles 1-6-7-8-9-11 (Ek Madde 1-6-7-8-9-11)</p> <p>2) Bylaw on Settlement Before Assessment (Tarhiyat Öncesi Uzlaşma Yönetmeliği), Article 17- Certainty of Settlement and Not Being Litigated (Tarhiyat Öncesi Uzlaşma Yönetmeliği Madde 17- Uzlaşmanın Kesinliği ve Dava Konusu Edilemeyeceği).</p> <p>3) Bylaw on settlement after assessment (Uzlaşma Yönetmeliği), Article 12-Certainty of Settlement (Madde 12-Uzlaşmanın Kesinliği) Article 13-Settlement and Litigation in Tax Courts (Madde 13-Uzlaşma ve Vergi Mahkemelerinde Dava Açma)</p> <p>The Law and Bylaws are available in Turkish at:</p>

Turkey Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			Taxpayers may also resort directly to litigation in court or to MAP without resorting to any settlement process.	<p>http://www.gib.gov.tr/gibmevzuat</p> <p>4) Guideline on Mutual Agreement Procedure under Double Taxation Agreements, page 13-16 (Çifte Vergilendirmeyi Önleme Anlaşmalarında Yer Alan Karşılıklı Anlaşma Usulüne İlişkin Rehber, syf. 13-16)</p> <p>The guideline is available in Turkish at:</p> <p>http://www.gib.gov.tr/sites/default/files/fileadmin/CifteVergilendirme/karsilikliyanlasma2018.pdf</p>
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	-	-
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	See detailed explanation	<p>If the taxpayer applies to settlement process first and there is an agreement, it means that the dispute is solved and it doesn't exist anymore.</p> <p>On the other hand, in consequence of settlement if it is necessary to make a corrective assessment in the other</p>	<p>For settlement before assessment and settlement after assessment:</p> <p>1) Tax Procedure Law No. 213 (213 sayılı Vergi Usul Kanunu), Additional Articles 1-6-7-8-9-11 (Ek Madde 1-6-7-8-9- 11)</p>

Turkey Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>State, MAP is available for the taxpayers providing that it is limited to the purpose of avoiding double taxation.</p> <p>If the dispute is not settled through settlement process, the taxpayer can recourse to MAP or seek for a judicial review within the legal time frame.</p> <p>If the taxpayer seeks for a judicial remedy first, there will be no access to MAP, unless the dispute is withdrawn by the taxpayer during the judicial process. Since in accordance with domestic law it is not possible to carry on a MAP process concurrently with the judicial process, both the tax administration and the taxpayer are bound by the court decision.</p> <p>However, MAP is only available in order to facilitate a corrective assessment in the other State to avoid double taxation.</p>	<p>2) Bylaw on Settlement Before Assessment (Tarhiyat Öncesi Uzlaşma Yönetmeliği), Article 17- Certainty of Settlement and Not Being Litigated (Tarhiyat Öncesi Uzlaşma Yönetmeliği Madde 17- Uzlaşmanın Kesinliği ve Dava Konusu Edilemeyeceği).</p> <p>3) Bylaw on Settlement (Uzlaşma Yönetmeliği), Article 12-Certainty of Settlement (Madde 12-Uzlaşmanın Kesinliği) Article 13- Settlement and Litigation in Tax Courts (Madde 13-Uzlaşma ve Vergi Mahkemelerinde Dava Açma)</p> <p>The Law and Bylaws are available in Turkish at: http://www.gib.gov.tr/gibmevzuat</p> <p>4) Guideline on Mutual Agreement Procedure under Double Taxation Agreements, page 13-16 (Çifte Vergilendirmeyi Önleme Anlaşmalarında Yer Alan Karşılıklı Anlaşma Usulüne İlişkin Rehber, syf.13-16)</p>

Turkey Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<p>The guideline is also available in Turkish at:</p> <p>http://www.gib.gov.tr/sites/default/files/fileadmin/CifteVergilendirme/karsilikliyanlasma2018.pdf</p>
12.	<p>Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?</p>	<p>See detailed explanation</p>	<p>Turkey has in place an administrative or statutory dispute settlement or resolution process independent from the audit and examination functions and that can only be accessed through a request by the taxpayer.</p> <p>As the administrative remedy, if there is a settlement then the taxpayers are not allowed to request for MAP.</p> <p>On the other hand, in consequence of settlement if it is necessary to make a corrective assessment in the other State, MAP is available for the taxpayers providing that it is limited to the purpose of avoiding double taxation.</p> <p>However, if there is no agreement reached, the taxpayer can either recourse to MAP or seek for a judicial review within the legal timeframe. However, MAP is not available, if there is a court decision since it is bounding for both sides.</p> <p>Nonetheless, MAP is only available in order to facilitate a corrective assessment in the other State to avoid double taxation.</p>	<p>For settlement before and after assessment:</p> <p>1) Tax Procedure Law No. 213 (213 sayılı Vergi Usul Kanunu), Additional Articles 1-6-7-8-9-11 (Ek Madde 1-6-7-8-9-11)</p> <p>2) Bylaw on Settlement Before Assessment (Tarhiyat Öncesi Uzlaşma Yönetmeliği), Article 17- Certainty of Settlement and Not Being Litigated (Tarhiyat Öncesi Uzlaşma Yönetmeliği Madde 17- Uzlaşmanın Kesinliği ve Dava Konusu Edilemeyeceği)</p> <p>3) Bylaw on Settlement (Uzlaşma Yönetmeliği), Article 12- Certainty of Settlement (Madde 12-Uzlaşmanın Kesinliği)</p>

Turkey Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<p>Article 13- Settlement and Litigation in Tax Courts (Uzlaşma ve Vergi Mahkemelerinde Dava Açma)</p> <p>The Law and Bylaws are available in Turkish at:</p> <p>http://www.gib.gov.tr/gibmevzuat</p> <p>4) Guideline on Mutual Agreement Procedure under Double Taxation Agreements, page 13-16 (Çifte Vergilendirmeyi Önleme Anlaşmalarında Yer Alan Karşılıklı Anlaşma Usulüne İlişkin Rehber, syf. 13-16)</p> <p>The guideline is available in Turkish at:</p> <p>http://www.gib.gov.tr/sites/default/files/fileadmin/CifteVergilendirme/karsilikliAnlasma2018.pdf</p>
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	-	Guideline on Mutual Agreement Procedure under Double Taxation Agreements (Çifte Vergilendirmeyi Önleme Anlaşmalarında Yer Alan Karşılıklı Anlaşma Usulüne İlişkin Rehber) is available in Turkish at:

Turkey Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				http://www.gib.gov.tr/sites/default/files/fileadmin/CifteVergilendirme/karsilikliyanlasma2018.pdf
14.	Are there specific timeline for the filing of a MAP request?	See detailed explanation	<p>In some of our Agreements there may be explicit time limits ranging from 1 to 5 years. However, rest of them make an implicit or explicit reference to the time limit in Turkish domestic law.</p> <p>The chart regarding specific timelines in our tax treaties for filing a MAP request is available in the Guideline on “Mutual Agreement Procedure” under Double Taxation Agreements. (Annex 1)</p>	<p>1) Tax Procedure Law No. 213 (213 sayılı Vergi Usul Kanunu), Article 114-Statute of Limitation (Madde 114- Zamanaşımı Süreleri) Article 126-Statute of Limitation for Correction (Madde 126-Düzeltilmede Zamanaşımı)</p> <p>This Law is available in Turkish at: http://www.gib.gov.tr/gibmevzuat.</p> <p>2)Guideline on Mutual Agreement Procedure under Double Taxation Agreements, pg. 18-24 (Çifte Vergilendirmeyi Önleme Anlaşmalarında Yer Alan Karşılıklı Anlaşma Usulüne İlişkin Rehber, syf.18-24)</p> <p>The guideline is also available in Turkish at: http://www.gib.gov.tr/sites/default/files/fileadmin/CifteVergilendirme/karsilikliyanlasma2018.pdf</p>

Turkey Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
15.	Are guidance on multilateral MAPs publicly available?	No	-	-
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	Due to domestic legislation it is not possible for Turkish tax administration to apply a suspension of collections procedure during the period a MAP case is pending. Only litigation can suspend the collection of taxes.	For litigation: Procedure of Administrative Justice Act No. 2577 (2577 Sayılı İdari Yargılama Usulü Kanunu), Article 27/4-Suspension of Execution (Madde27/4–Yürütmenin Durdurulması) http://www.gib.gov.tr/gibmevzuat in Turkish.
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	Guideline on Mutual Agreement Procedure under Double Taxation Agreements, pg. 6 (Çifte Vergilendirmeyi Önleme Anlaşmalarında Yer Alan Karşılıklı Anlaşma Usulüne İlişkin Rehber, syf.6) The guideline is also available in Turkish at: http://www.gib.gov.tr/sites/default/files/fileadmin/CifteVergilendirme/karsilikliyanlasma2018.pdf
18.	Is there any other information available on availability and access to MAP?	No	-	-

Turkey Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Yes	Although the time taken to resolve the MAP cases varies depending on the nature of each case, Turkish policy is to make efforts for that period not to exceed two years.	<p>Guideline on Mutual Agreement Procedure under Double Taxation Agreements, pg. 11-12 (Çifte Vergilendirmeyi Önleme Anlaşmalarında Yer Alan Karşılıklı Anlaşma Usulü ne İlişkin Rehber, syf. 11-12)</p> <p>http://www.gib.gov.tr/sites/default/files/fileadmin/CifteVergilendirme/karsilikliianlasma2018.pdf</p> <p>in Turkish.</p>
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	Statistics relating to the time taken to resolve MAP cases are available on the OECD's official website.	http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics.htm
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	Yes	<p>Interests are ancillary to the tax and penalties are directly connected with the tax.</p> <p>Thus any agreement reached by MAP would also affect interest and penalties.</p>	<p>Guideline on Mutual Agreement Procedure under Double Taxation Agreements, pg. 7-8 (Çifte Vergilendirmeyi Önleme Anlaşmalarında Yer Alan Karşılıklı Anlaşma Usulüne İlişkin Rehber, syf. 7-8)</p> <p>The guideline is also available in Turkish at:</p> <p>http://www.gib.gov.tr/sites/default/files/fileadmin/CifteVergilendirme/karsilikliianlasma2018.pdf</p>

Turkey Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No	-	-
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	No	-	-
a.	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? 	Yes	Our constitution has limitations to include MAP arbitration in our tax treaties.	<p>Turkish Constitution, Article 36 - Freedom to Claim Rights Anayasa Madde 36- Hak Arama Hürriyeti)</p> <p>Article90-Ratification of International Treaties (Anayasa Madde 90-Milletlerarası Andlaşmaları Uygun Bulma)</p> <p>Article 125- Judicial Review (Anayasa Madde 125-Yargı Yolu)</p> <p>Turkish Constitution is available in Turkish at: https://www.mevzuat.gov.tr/MevzuatMetin/1.5.2709.pdf</p>
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	No	-	-

Turkey Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available? If yes:	Yes	-	Guideline on Mutual Agreement Procedure under Double Taxation Agreements, page 13-16 (Çifte Vergilendirmeyi Önleme Anlaşmalarında Yer Alan Karşılıklı Anlaşma Usulüne İlişkin Rehber, Sayfa 13-16) http://www.gib.gov.tr/sites/default/files/fileadmin/CifteVergilendirme/karsilikliAnlasma2018.pdf in Turkish.
a.	<ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice? 	Yes	According to our legislation, the competent authority has to implement the court decision in 30 days. In addition, in the Guideline on Mutual Agreement Procedure, it is specifically addressed that the competent authority is legally bound to follow a domestic court decision.	For the Implementation of Court Decision: Procedure of Administrative Justice Act No. 2577 (2577 Sayılı İdari Yargılama Usulü Kanunu), Article 28/1-“ Decisions’ Result”(Madde 28/1 –Kararların Sonuçları) http://www.gib.gov.tr/gibmevzuat in Turkish.
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	Taxpayers can make a request for multiyear resolution if the statute of limitation had not expired for the filed tax years.	-

Turkey Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	See detailed explanation	Tax treaties with Brazil, Korea, Turkish Republic of Northern Cyprus, Japan, Switzerland and Malaysia do not have the equivalent of paragraph 2 of Article 9 of the OECD Model Tax Convention. The initialed text of the tax treaty negotiated recently between Turkey and Korea includes paragraph 2 of Article 9.	For tax treaties in force: http://www.gib.gov.tr/uluslararasi_mevzuat in Turkish.
27.	Is there any other information available on resolution of MAP cases?	No	-	Guideline on Mutual Agreement Procedure under Double Taxation Agreements, page 11-12 (Çifte Vergilendirmeyi Önleme Anlaşmalarında Yer Alan Karşılıklı Anlaşma Usulüne İlişkin Rehber, Sayfa 11-12) http://www.gib.gov.tr/sites/default/files/fileadmin/CifteVergilendirme/karsilikliyanlasma2018.pdf in Turkish.

Turkey Dispute Resolution Profile –Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	See detailed explanation	The taxpayer will be informed on the result of MAP process immediately. In addition, Tax Procedure Law contains provisions about the timeframe for the additional tax to be paid.	For notification: Tax Procedure Law No. 213, Article 14 “Legal and Administrative Time Limits” and 18 “Calculation of Time Limit” (213 Sayılı Vergi Usul Kanunu-Madde 14 Kanuni ve İdari Süreler, Madde 18 Sürelerin Hesaplanması) http://www.gib.gov.tr/gibmevzuat in Turkish.
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	Yes	For the refund which is made by the Turkish competent authority, the taxpayer will be notified in written for the result of case and for a refund of the tax paid. Some of our tax treaties have a provision that the taxpayer must claim the refund within a time period of one year after the tax administration has notified the taxpayer of the result of the taxpayer. Turkey’s tax treaties in force are published on Revenue Administration’s official web site. Furthermore, Tax Procedure Law contains provisions about timeframe for refund of the tax paid.	Tax treaties are available at: http://www.gib.gov.tr/uluslararasi_mevzuat For refund: Tax Procedure Law No. 213, Article 120 “Authority for Correction and Refund” (213 Sayılı Vergi Usul Kanunu-Madde 120 Düzeltme Yetkisi ve Reddiyat) http://www.gib.gov.tr/gibmevzuat in Turkish.

Turkey Dispute Resolution Profile –Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	No	<p>Some of our tax treaties differ from the OECD Model Tax Convention about time limitations. The Guideline on “Mutual Agreement Procedure” contains a table which shows time limitations for MAP request of tax treaties. (Annex 2)</p> <p>Turkey’s tax treaties in force are published on Turkish Revenue Administration’s official website.</p>	<p>Guideline on Mutual Agreement Procedure under Double Taxation Agreements Page 25-33 (Çifte Vergilendirmeyi Önleme Anlaşmalarında Yer Alan Karşılıklı Anlaşma Usulüne İlişkin Rehber Sayfa 25-33) is also available at:</p> <p>http://www.gib.gov.tr/sites/default/files/fileadmin/CifteVergilendirme/karsilikli_anlasma2018.pdf</p> <p>For Turkey’s tax treaties:</p> <p>http://www.gib.gov.tr/uluslararasi_mevzuat</p>
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-