

The Republic of Turkey



Türkiye Cumhuriyeti

The Republic of Turkey

Status of List of Reservations and Notifications at the Time of Signature

This document contains a provisional list of expected reservations and notifications to be made by the Republic of Turkey pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Turkey wishes the following agreement(s) to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between the Republic of Turkey and the Republic of Austria for the Avoidance of Double Taxation with respect to Taxes on Income	Austria	Original	28-03-2008	01-10-2009
2	Agreement Between the Republic of Turkey and the Republic of Albania for the Avoidance of Double Taxation with Respect to Taxes on Income And on Capital	Albania	Original	04-04-1994	26-12-1996
3	Convention entre la Republique de Turquie et la Republique Algerienne Democratique et populaire en vue d'éviter les doubles impositions en matiere d'impots sur le revenu et sur la fortune	Algeria	Original	02-08-1994	30-12-1996
4	Convention between the Government of the Republic of Turkey and the Government Of Australia for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Australia	Original	28-04-2010	05-06-2013
5	Türkiye Cumhuriyeti ile Azerbaycan Cumhuriyeti Arasında Gelir Üzerinden Alınan Vergilerde Çifte Vergilendirmeyi Önleme Anlaşması	Azerbaijan	Original	09-02-1994	01-09-1997
6	Agreement between the Government of the Republic of Turkey and the Government of The Kingdom of Bahrain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bahrain	Original	14-11-2005	02-09-2007
7	Agreement between the Government of the People's Republic of Bangladesh and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bangladesh	Original	31-10-1999	23-12-2003
8	Agreement between the Government of The Republic of Turkey and the Government of the Republic of Belarus for the Avoidance of Double Taxation with respect to Taxes on Income	Belarus	Original	24-07-1996	29-04-1998

9	Agreement Between the Republic of Turkey and the Kingdom of Belgium for the Avoidance of Double Taxation with respect to Taxes on Income	Belgium	Original	02-06-1987	08-10-1991
			Amending Instrument	09-07-2013	N/A
10	Convention between The Republic of Turkey and Bosnia and Herzegovina for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Bosnia and Herzegovina	Original	16-02-2005	18-09-2008
11	Agreement between the Government of the Republic of Turkey and the Government of the Federative Republic of Brazil for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Brazil	Original	16-12-2010	09-10-2012
12	Agreement between the Republic of Bulgaria and the Republic of Turkey for the Avoidance of Double Taxation with respect to Taxes on Income	Bulgaria	Original	07-07-1994	17-09-1997
13	Agreement Between the Republic of Turkey and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Canada	Original	14-07-2009	04-05-2011
14	Agreement between the Government of the Republic of Turkey and the Government of the Republic of Côte D'ivoire for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Côte D'ivoire	Original	29-02-2016	N/A
15	Agreement between the Republic of Turkey and the Republic of Croatia for the Avoidance of Double Taxation with respect to Taxes on Income	Croatia	Original	22-09-1997	18-05-2000
16	Convention between the Czech Republic and the Republic of Turkey for the Avoidance of Double taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Czech Republic	Original	12-11-1999	16-12-2003
17	Agreement between the Republic of Turkey and the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Denmark	Original	30-05-1991	20-06-1993
18	Agreement between the Republic of Turkey and the Arab Republic of Egypt for the Avoidance of Double Taxation with respect to Taxes on Income	Egypt	Original	25-12-1993	31-12-1996
19	Agreement between the Government of the Republic of Turkey and the Government of the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Estonia	Original	25-08-2003	21-02-2005
20	Agreement between the Government of the Republic of Turkey and the Government of the Federal Democratic	Ethiopia	Original	02-03-2005	14-08-2007

	Republic of Ethiopia for the Avoidance of Double Taxation with respect to Taxes on Income				
21	Agreement between the Republic of Turkey and the Republic of Finland for the Avoidance of Double Taxation with respect to Taxes on Income	Finland	Original	06-10-2009	04-05-2012
22	Agreement between the Republic of Turkey and the French Republic for the Avoidance of Double Taxation with respect to Taxes on Income	France	Original	18-02-1987	01-07-1989
23	Agreement between the Republic of Turkey and Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Georgia	Original	21-11-2007	15-02-2010
24	Agreement between the Republic of Turkey and the Federal Republic of Germany for the Avoidance of Double Taxation and of Tax Evasion with respect to Taxes on Income	Germany	Original	19-09-2011	01-08-2012
25	Agreement between the Republic of Turkey and the Hellenic Republic for the Avoidance of Double Taxation with respect to Taxes on Income	Greece	Original	02-12-2003	05-03-2004
26	Agreement between the Republic of Turkey and the Republic of Hungary for the Avoidance of Double Taxation with respect to Taxes on Income	Hungary	Original	10-03-1993	09-11-1995
27	Agreement between the Republic of Turkey and the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	India	Original	31-01-1995	30-12-1996 ¹
28	Agreement between the Government of the Republic of Turkey and the Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Indonesia	Original	25-02-1997	06-03-2000
29	Agreement between the Government of the Republic of Turkey and the Government of the Islamic Republic of Iran for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Iran	Original	17-06-2002	27-02-2005
30	Convention between the Republic of Turkey and Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Ireland	Original	24-10-2008	18-08-2010

¹ Turkey understands that India considers the date of entry into force of the Treaty to be 01-02-1997.

31	Convention between the State of Israel and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Israel	Original	14-03-1996	27-05-1998
32	Agreement between the Republic of Turkey and the Republic of Italy for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Italy	Original	27-07-1990	01-12-1993
33	Agreement between the Republic of Turkey and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	08-03-1993	28-12-1994
34	Agreement between the Republic of Turkey and the Hashemite Kingdom of Jordan for the Avoidance of Double Taxation and for the Arrangement of Some Other Matters with respect to Taxes on Income and Capital	Jordan	Original	06-06-1985	03-12-1986
35	Agreement between the Government of the Republic of Turkey and the Government of The Republic of Kazakhstan for The Avoidance of Double Taxation with respect to Taxes on Income	Kazakhstan	Original	15-08-1995	18-11-1996
36	Convention between the Republic of Turkey and the Republic of Korea for the Avoidance of Double Taxation and for the Arrangement of Matters with respect to Taxes on Income	Korea	Original	24-12-1983	25-03-1986
37	Agreement between the Republic of Turkey and The Republic of Kosovo for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kosovo	Original	10-09-2012	15-10-2015
38	Agreement between the Republic of Turkey and the State of Kuwait for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Kuwait	Original	06-10-1997	13-12-1999
39	Agreement between the Republic of Turkey and the Kyrgyz Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Kyrgyzstan	Original	01-07-1999	20-12-2001
40	Agreement between the Government of the Republic of Latvia and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Latvia	Original	03-06-1999	23-12-2003
41	Agreement between the Republic of Turkey and the Lebanese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Lebanon	Original	12-05-2004	21-08-2006

42	Agreement between the Government of the Republic of Turkey and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Lithuania	Original	24-11-1998	17-05-2000
43	Agreement between the Republic of Turkey and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Luxembourg	Original	09-06-2003	18-01-2005
			Amending Instrument	30-09-2009	14-7-2011
44	Agreement between the Republic of Turkey and the Republic of Macedonia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Macedonia	Original	16-06-1995	28-11-1996
45	Agreement between the Government of the Republic of Turkey and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malaysia	Original	27-09-1994	31-12-1996
			Amending Instrument	17-02-2010	25-12-2013
46	Agreement between the Republic of Turkey and the Republic of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malta	Original	14-7-2011	13-06-2013
47	Agreement between the Government of The Republic of Turkey and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Mexico	Original	17-12-2013	23-07-2015
48	Agreement between the Government of the Republic of Turkey and the Government of the Republic of Moldova for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Moldova	Original	25-06-1998	28-07-2000
49	Agreement between the Republic of Turkey and Mongolia for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Mongolia	Original	12-09-1995	30-12-1996
50	Agreement between the Republic of Turkey and the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Morocco	Original	07-04-2004	18-07-2006
51	Agreement between the Government of the Republic of Turkey and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	New Zealand	Original	22-04-2010	28-07-2011

52	Convention between the Republic of Turkey and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Norway	Original	15-01-2010	15-06-2011
53	Agreement between the Government of the Republic of Turkey and the Government of the Sultanate of Oman for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Oman	Original	31-05-2006	15-03-2010
54	Agreement between the Republic of Turkey and the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	P.R.C.	Original	23-05-1995	20-01-1997
55	Agreement between the Republic of Turkey and the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Pakistan	Original	14-11-1985	08-08-1988
56	Agreement between the Republic of Turkey and the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Philippines	Original	18-03-2009	11-01-2016
57	Agreement between the Government of the Republic of Turkey and the Government of the Republic of Poland for the Avoidance of Double Taxation with respect to Taxes on Income and Capital	Poland	Original	03-11-1993	01-04-1997
58	Convention between the Portuguese Republic and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income.	Portugal	Original	11-05-2005	18-12-2006
59	Agreement between the Government of the Republic of Turkey and the Government of the State of Qatar for the Avoidance of Double Taxation with respect to Taxes on Income	Qatar	Original	25-12-2001	11-02-2008
60	Agreement between the Republic of Turkey and the Socialist Republic of Romania for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Romania	Original	01-07-1986	15-09-1988
61	Agreement between the Government of the Republic of Turkey and the Government of the Russian Federation for the Avoidance of Double Taxation with respect to Taxes on Income	Russia	Original	15-12-1997	31-12-1999
62	Convention between the Government of the Republic of Turkey and the Government of the Kingdom of Saudi Arabia for the Avoidance of Double	Saudi Arabia	Original	09-11-2007	01-04-2009

	Taxation and the Prevention of Tax Evasion with respect to Taxes on Income				
63	Agreement between the Government of the Republic of Turkey and the Government of the Republic of Senegal for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Senegal	Original	14-11-2015	N/A
64	Convention between the Government of the Republic of Turkey and the Council of Ministers of Serbia and Montenegro for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Serbia	Original	12-10-2005	10-08-2007
65	Agreement between the Republic of Turkey and the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Singapore	Original	09-07-1999	27-08-2001
			Amending Instrument	05-03-2012	07-08-2013
66	Agreement between the Republic of Turkey and the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Slovakia	Original	02-04-1997	02-12-1999
67	Convention between the Republic of Slovenia and The Republic of Turkey for the Avoidance of Double Taxation with respect to Taxes on Income	Slovenia	Original	19-04-2001	23-12-2003
68	Agreement between the Government of the Republic of Turkey and the Government of the Federal Republic of Somalia for the Avoidance of Double Taxation with respect to Taxes on Income	Somalia	Original	03-06-2016	N/A
69	Agreement between the Republic of Turkey and the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	South Africa	Original	03-03-2005	06-12-2006
			Amending Instrument	25-12-2013	N/A
70	Agreement between the Republic of Turkey and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Spain	Original	05-07-2002	18-12-2003
71	Agreement between the Republic of Turkey and the Republic of the Sudan for the Avoidance of Double Taxation with respect to Taxes on Income	Sudan	Original	26-08-2001	31-01-2005
72	Agreement between the Republic of Turkey and the Kingdom of Sweden for the Avoidance of Double Taxation with respect to Taxes on Income	Sweden	Original	21-01-1988	18-11-1990
73	Agreement between the Republic of Turkey and the Swiss Confederation for the Avoidance of Double Taxation with respect to Taxes on Income	Switzerland	Original	18-06-2010	08-02-2012
74	Agreement between the Government of the Republic of Turkey and the	Syria	Original	06-01-2004	21-08-2004

	Government of the Syrian Arab Republic for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to Taxes on Income				
75	Agreement Between The Republic Of Turkey And The Republic Of Tajikistan For The Avoidance Of Double Taxation With respect to Taxes On Income	Tajikistan	Original	06-05-1996	26-12-2001
76	Agreement between the Government of the Republic of Turkey and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Thailand	Original	11-04-2002	13-01-2005
77	Agreement between the Government of the Republic of Turkey and the Government of the Republic of the Gambia for the Avoidance of Double Taxation with respect to Taxes on Income	The Gambia	Original	11-02-2014	N/A
78	Agreement between the Republic of Turkey and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	The Netherlands	Original	27-03-1986	30-09-1988
79	Agreement between the Republic of Tunisia and the Republic of Turkey for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Tunisia	Original	02-10-1986	28-12-1987
80	Türkiye Cumhuriyeti ile Kuzey Kıbrıs Türk Cumhuriyeti Arasında Gelir Üzerinden Alınan Vergilerde Çifte Vergilendirmeyi ve Vergi Kaybını Önleme Anlaşması	Turkish Republic of Northern Cyprus	Original	22-12-1987	30-12-1988
81	Agreement between the Government of the Republic of Turkey and the Government of Turkmenistan for the Avoidance of Double Taxation with respect to Taxes on Income	Turkmenistan	Original	17-08-1995	24-06-1997
82	Agreement between the Republic of Turkey and the United Arab Emirates for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	U.A.E	Original	29-01-1993	26-12-1994
83	Agreement between the Government of the Republic of Turkey and the Government of Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Ukraine	Original	27-11-1996	29-04-1998
84	Agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and	United Kingdom	Original	19-02-1986	26-10-1988

	Capital Gains				
85	Agreement between the Government of the Republic of Turkey and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United States	Original	28-03-1996	19-12-1997
86	Agreement between the Government of the Republic of Turkey and the Government of the Republic of Uzbekistan for the Avoidance of Double Taxation with respect to Taxes on Income	Uzbekistan	Original	08-05-1996	30-09-1997
87	Agreement between the Government of the Republic of Turkey and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Vietnam	Original	08-07-2014	N/A
88	Agreement between the Government of the Republic of Turkey and the Government of the Republic of Yemen for the Avoidance of Double Taxation with respect to Taxes on Income	Yemen	Original	26-10-2005	16-03-2010
89	Agreement between The Government of the Republic of Turkey and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Qatar (revised)	Original	18-12-2016	N/A
90	Convention between the Government of the Republic of Turkey and the Council of Ministers of Serbia and Montenegro for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Montenegro	Original	12-10-2005	10-08-2007

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, the Republic of Turkey reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, the Republic of Turkey reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, the Republic of Turkey hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Republic of Turkey considers that the following agreement(s) is(are) not within the scope of a reservation under Article 6(4) and contain(s) preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Austria	Desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to Taxes on Income,
2	Albania	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
3	Algeria	désireux de conclure une convention en vue d'éviter les doubles impositions et d'établir des règles d'assistance reciproque en matière d'impôts sur le revenu et sur la fortune
4	Australia	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,
5	Azerbaijan	Gelir üzerinden alınan vergilerde çifte vergilendirmeyi önleyen ve iki ülke arasındaki ekonomik işbirliğini teşvik eden bir Anlaşma yapmak isteğiyle
6	Bahrain	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
7	Bangladesh	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
8	Belarus	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
9	Belgium	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
10	Bosnia and	Desiring to conclude a Convention for the avoidance of double

	Herzegovina	taxation with respect to taxes on income and on capital
11	Brazil	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
12	Bulgaria	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
13	Canada	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
14	Côte D'ivoire	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
15	Croatia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
16	Czech Republic	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Denmark	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
18	Egypt	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
19	Estonia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
20	Ethiopia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
21	Finland	Desiring to conclude an agreement for the avoidance of double taxation with respect to taxes on income,
22	France	Désireux de conclure une convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu,
23	Georgia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Greece	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
26	Hungary	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and to further develop and facilitate their economic relationship
27	India	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with

		respect to taxes on income
28	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29	Iran	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
30	Ireland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
31	Israel	Desiring to conclude an Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
32	Italy	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion.
33	Japan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34	Jordan	Desiring to conclude an Agreement for the avoidance of double taxation and for the arrangement of some other matters with respect to taxes on income and capital
35	Kazakhstan	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and with a view to promote economic cooperation between the two countries
36	Korea	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and with a view to promote economic cooperation between the two countries
37	Kosovo	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
38	Kuwait	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
39	Kyrgyzstan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on Income
40	Latvia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

41	Lebanon	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
42	Lithuania	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
43	Luxembourg	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
44	Macedonia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
45	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
46	Malta	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
47	Mexico	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
48	Moldova	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
49	Mongolia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and with a view to promote economic cooperation between the two countries
50	Morocco	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
51	New Zealand	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
52	Norway	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income,
53	Oman	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
54	P.R.C.	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

55	Pakistan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
56	Philippines	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
57	Poland	Desiring to conclude a Agreement for the avoidance of double taxation with respect to taxes on income and on capital
58	Portugal	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
59	Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to taxes on income
60	Romania	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and capital and with a view to promote and strengthen the economic relations between the two countries
61	Russia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and with a view to promote economic cooperation between the two countries,
62	Saudi Arabia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income
63	Senegal	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
64	Serbia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
65	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
66	Slovakia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
67	Slovenia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
68	Somalia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
69	South Africa	Desiring to conclude an Agreement for the avoidance of double

		taxation and the prevention of fiscal evasion with respect to taxes on income,
70	Spain	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
71	Sudan	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
72	Sweden	Desiring to conclude an Agreement for the avoidance of Double Taxation with respect to taxes on income
73	Switzerland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
74	Syria	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
75	Tajikistan	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
76	Thailand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
77	The Gambia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
78	The Netherlands	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
79	Tunisia	Desiring to conclude an Agreement for the avoidance of double taxation respect to taxes on income and on capital
80	Turkish Republic of Northern Cyprus	Gelir üzerinden alınan vergilerde çifte vergilendirmeyi vergi kaybını önleyen Anlaşma yapmak isteğiyle
81	Turkmenistan	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and with a view to promote economic cooperation between the two countries
82	U.A.E	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
83	Ukraine	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital and with a view to promote economic cooperation between the two countries
84	United Kingdom	Desiring to conclude an Agreement for the avoidance of Double Taxation and the prevention of fiscal evasion with

		respect to taxes on income and capital gains
85	United States	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
86	Uzbekistan	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and with a view to promote economic cooperation between the two countries
87	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
88	Yemen	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
89	Qatar (revised)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
90	Montenegro	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, the Republic of Turkey considers that the following agreement(s) do(es) not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Austria
2	Albania
3	Algeria
4	Australia
5	Azerbaijan
6	Bahrain
7	Bangladesh
8	Belarus
9	Belgium
10	Bosnia and Herzegovina
11	Brazil
12	Bulgaria
13	Canada
14	Côte D'ivoire
15	Croatia
16	Czech Republic
17	Denmark

18	Egypt
19	Estonia
20	Ethiopia
21	Finland
22	France
23	Georgia
24	Germany
25	Greece
26	Hungary
27	India
28	Indonesia
29	Iran
30	Ireland
31	Israel
32	Italy
33	Japan
34	Jordan
35	Kazakhstan
36	Korea
37	Kosovo
38	Kuwait
39	Kyrgyzstan
40	Latvia
41	Lebanon
42	Lithuania
43	Luxembourg
44	Macedonia
45	Malaysia
46	Malta
47	Mexico
48	Moldova
49	Mongolia
50	Morocco
51	New Zealand
52	Norway
53	Oman
54	P.R.C.
55	Pakistan
56	Philippines
57	Poland
58	Portugal
59	Qatar
60	Romania
61	Russia
62	Saudi Arabia
63	Senegal
64	Serbia
65	Singapore
66	Slovakia
67	Slovenia
68	Somalia
69	South Africa
70	Spain
71	Sudan
72	Sweden
73	Switzerland
74	Syria

75	Tajikistan
76	Thailand
77	The Gambia
78	The Netherlands
79	Tunisia
80	Turkish Republic of Northern Cyprus
81	Turkmenistan
82	U.A.E
83	Ukraine
84	United Kingdom
85	United States
86	Uzbekistan
87	Vietnam
88	Yemen
89	Qatar (revised)
90	Montenegro

Article 7 – Prevention of Treaty Abuse

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Republic of Turkey considers that the following agreement(s) is(are) not subject to a reservation under Article 7(15)(b) and contain(s) a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
35	Kazakhstan	Article 27 (first sentence)
41	Lebanon	Article 25 (1),10(7),11(8), 12(7)
46	Malta	Article 26 (3)
63	Senegal	Article 28

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, the Republic of Turkey reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, the Republic of Turkey reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Pursuant to Article 9(6)(f) of the Convention, the Republic of Turkey reserves the right for Article 9(4) not to apply to its Covered Tax Agreements that already contain the provisions described in Article 9(5). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Australia	Article 13(4)
13	Canada	Article 13(4)
14	Côte D'ivoire	Article 13(4)
18	Egypt	Article 13(4)
19	Estonia	Article 13(1)
21	Finland	Article 13(4)
22	France	Article 13(2)
24	Germany	Article 13(2)
27	India	Article 13(4)
30	Ireland	Article 13(2)
31	Israel	Article 13(4)
40	Latvia	Article 13(1)
42	Lithuania	Article 13(1)
46	Malta	Article 13(2)
47	Mexico	Article 13(2)
51	New Zealand	Article 13(4)
50	Morocco	Article 13(4)
52	Norway	Article 13(4)
54	P.R.C.	Article 13(4)
56	Philippines	Article 13(4)
69	South Africa	Article 13(4)
63	Senegal	Article 13(4)
85	United States	Article 13(1)(b)
87	Vietnam	Article 13(4)

Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, the Republic of Turkey hereby chooses to apply Article 9(4).

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Republic of Turkey reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, the Republic of Turkey reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, the Republic of Turkey considers that the following agreement(s) contain(s) a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 5(5)
2	Albania	Article 5(5)
3	Algeria	Article 5(4)
4	Australia	Article 5(6)(a)
5	Azerbaijan	Article 5(4)
6	Bahrain	Article 5(5)
7	Bangladesh	Article 5(5)
8	Belarus	Article 5(4)
9	Belgium	Article 5(5)
10	Bosnia and Herzegovina	Article 5(5)
11	Brazil	Article 5(5)
12	Bulgaria	Article 5(5)
13	Canada	Article 5(5)
14	Côte D'ivoire	Article 5(5)
15	Croatia	Article 5(5)
16	Czech Republic	Article 5(5)
17	Denmark	Article 5(5)
18	Egypt	Article 5(4)
19	Estonia	Article 5(5)
20	Ethiopia	Article 5(5)
21	Finland	Article 5(5)
22	France	Article 5(5)
23	Georgia	Article 5(5)
24	Germany	Article 5(5)
25	Greece	Article 5(5)
26	Hungary	Article 5(4)
27	India	Article 5(4)(a)
28	Indonesia	Article 5(5)
29	Iran	Article 5(4)
30	Ireland	Article 5(6)
31	Israel	Article 5(5)
32	Italy	Article 5(4)
33	Japan	Article 5(7)
34	Jordan	Article 5(5)
35	Kazakhstan	Article 5(4)
36	Korea	Article 5(5)
37	Kosovo	Article 5(5)
38	Kuwait	Article 5(4)
39	Kyrgyzstan	Article 5(5)
40	Latvia	Article 5(5)
41	Lebanon	Article 5(5)
42	Lithuania	Article 5(5)
43	Luxembourg	Article 5(5)

44	Macedonia	Article 5(4)
45	Malaysia	Article 5(4)
46	Malta	Article 5(5)
47	Mexico	Article 5(5)
48	Moldova	Article 5(5)
49	Mongolia	Article 5(4)
50	Morocco	Article 5(4)
51	New Zealand	Article 5(7)
52	Norway	Article 5(6)
53	Oman	Article 5(4)
54	P.R.C.	Article 5(5)
55	Pakistan	Article 5(5)(a),(b)
56	Philippines	Article 5(4)
57	Poland	Article 5(4)
58	Portugal	Article 5(5)
59	Qatar	Article 5(4)
60	Romania	Article 5(4)(a)
61	Russia	Article 5(5)
62	Saudi Arabia	Article 5(5)
63	Senegal	Article 5(5)
64	Serbia	Article 5(5)
65	Singapore	Article 5(4)
66	Slovakia	Article 5(4)
67	Slovenia	Article 5(5)
68	Somalia	Article 5(5)
69	South Africa	Article 5(4)
70	Spain	Article 5(5)
71	Sudan	Article 5(5)
72	Sweden	Article 5(4)
73	Switzerland	Article 5(5)
74	Syria	Article 5(5)
75	Tajikistan	Article 5(5)
76	Thailand	Article 5(5)
77	The Gambia	Article 5(5)
78	The Netherlands	Article 5(5)(a)
79	Tunisia	Article 5(5)
81	Turkmenistan	Article 5(4)
82	U.A.E	Article 5(4)
83	Ukraine	Article 5(5)
84	United Kingdom	Article 5(5)
85	United States	Article 5(4)
86	Uzbekistan	Article 5(4)
87	Vietnam	Article 5(5)
88	Yemen	Article 5(5)
89	Qatar (revised)	Article 5(5)
90	Montenegro	Article 5(5)

Pursuant to Article 12(6) of the Convention, Turkey considers that the following agreement(s) contain(s) a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 5(6)
2	Albania	Article 5(6)
3	Algeria	Article 5(5)
4	Australia	Article 5(7)
5	Azerbaijan	Article 5(5)
6	Bahrain	Article 5(6)
7	Bangladesh	Article 5(6)
8	Belarus	Article 5(5)
9	Belgium	Article 5(6)
10	Bosnia and Herzegovina	Article 5(6)
11	Brazil	Article 5(6)
12	Bulgaria	Article 5(6)
13	Canada	Article 5(6)
14	Côte D'ivoire	Article 5(6)
15	Croatia	Article 5(6)
16	Czech Republic	Article 5(6)
17	Denmark	Article 5(6)
18	Egypt	Article 5(5)
19	Estonia	Article 5(6)
20	Ethiopia	Article 5(6)
21	Finland	Article 5(6)
22	France	Article 5(6)
23	Georgia	Article 5(6)
24	Germany	Article 5(6)
25	Greece	Article 5(6)
26	Hungary	Article 5(5)
27	India	Article 5(5)
28	Indonesia	Article 5(6)
29	Iran	Article 5(5)
30	Ireland	Article 5(7)
31	Israel	Article 5(6)
32	Italy	Article 5(5)
33	Japan	Article 5(8)
34	Jordan	Article 5(6)
35	Kazakhstan	Article 5(5)
36	Korea	Article 5(6)
37	Kosovo	Article 5(6)
38	Kuwait	Article 5(5)
39	Kyrgyzstan	Article 5(6)
40	Latvia	Article 5(6)
41	Lebanon	Article 5(6)
42	Lithuania	Article 5(6)
43	Luxembourg	Article 5(6)
44	Macedonia	Article 5(5)
45	Malaysia	Article 5(5)
46	Malta	Article 5(6)
47	Mexico	Article 5(7)
48	Moldova	Article 5(6)
49	Mongolia	Article 5(5)
50	Morocco	Article 5(6)
51	New Zealand	Article 5(8)
52	Norway	Article 5(7)
53	Oman	Article 5(5)
54	P.R.C.	Article 5(6)

55	Pakistan	Article 5(6)
56	Philippines	Article 5(5)
57	Poland	Article 5(5)
58	Portugal	Article 5(6)
59	Qatar	Article 5(5)
60	Romania	Article 5(6)
61	Russia	Article 5(6)
62	Saudi Arabia	Article 5(6)
63	Senegal	Article 5(7)
64	Serbia	Article 5(6)
65	Singapore	Article 5(5)
66	Slovakia	Article 5(5)
67	Slovenia	Article 5(6)
68	Somalia	Article 5(6)
69	South Africa	Article 5(5)
70	Spain	Article 5(6)
71	Sudan	Article 5(6)
72	Sweden	Article 5(5)
73	Switzerland	Article 5(6)
74	Syria	Article 5(6)
75	Tajikistan	Article 5(6)
76	Thailand	Article 5(6)
77	The Gambia	Article 5(6)
78	The Netherlands	Article 5(6) and Protocol Article III
79	Tunisia	Article 5(6)
80	Turkish Republic of Northern Cyprus	Article 5(4)
81	Turkmenistan	Article 5(5)
82	U.A.E	Article 5(5)
83	Ukraine	Article 5(6)
84	United Kingdom	Article 5(6)
85	United States	Article 5(5)
86	Uzbekistan	Article 5(5)
87	Vietnam	Article 5(6)
88	Yemen	Article 5(7)
89	Qatar (revised)	Article 5(7)
90	Montenegro	Article 5(6)

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, the Republic of Turkey hereby chooses to apply Option A under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, the Republic of Turkey considers that the following agreement(s) contain(s) a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.]

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 5(4)
2	Albania	Article 5(4)
3	Algeria	Article 5(3)
4	Australia	Article 5(4)
5	Azerbaijan	Article 5(3)
6	Bahrain	Article 5(4)
7	Bangladesh	Article 5(4)
8	Belarus	Article 5(3)
9	Belgium	Article 5(4)
10	Bosnia and Herzegovina	Article 5(4)
11	Brazil	Article 5(4)
12	Bulgaria	Article 5(4)
13	Canada	Article 5(4)
14	Côte D'ivoire	Article 5(4)
15	Croatia	Article 5(4)
16	Czech Republic	Article 5(4)
17	Denmark	Article 5(4)
18	Egypt	Article 5(3)
19	Estonia	Article 5(4)
20	Ethiopia	Article 5(4)
21	Finland	Article 5(4)
22	France	Article 5(4)
23	Georgia	Article 5(4)
24	Germany	Article 5(4)
25	Greece	Article 5(4)
26	Hungary	Article 5(3)
27	India	Article 5(3)
28	Indonesia	Article 5(4)
29	Iran	Article 5(3)
30	Ireland	Article 5(5)
31	Israel	Article 5(4)
32	Italy	Article 5(3)
33	Japan	Article 5(6)

34	Jordan	Article 5(4)
35	Kazakhstan	Article 5(3)
36	Korea	Article 5(4)
37	Kosovo	Article 5(4)
38	Kuwait	Article 5(3)
39	Kyrgyzstan	Article 5(4)
40	Latvia	Article 5(4)
41	Lebanon	Article 5(4)
42	Lithuania	Article 5(4)
43	Luxembourg	Article 5(4)
44	Macedonia	Article 5(3)
45	Malaysia	Article 5(3)
46	Malta	Article 5(4)
47	Mexico	Article 5(4)
48	Moldova	Article 5(4)
49	Mongolia	Article 5(3)
50	Morocco	Article 5(3)
51	New Zealand	Article 5(6)
52	Norway	Article 5(5)
53	Oman	Article 5(3)
54	P.R.C.	Article 5(4)
55	Pakistan	Article 5(4)
56	Philippines	Article 5(3)
57	Poland	Article 5(3)
58	Portugal	Article 5(4)
59	Qatar	Article 5(3)
60	Romania	Article 5(3)
61	Russia	Article 5(4)
62	Saudi Arabia	Article 5(4)
63	Senegal	Article 5(4)
64	Serbia	Article 5(4)
65	Singapore	Article 5(3)
66	Slovakia	Article 5(3)
67	Slovenia	Article 5(4)
68	Somalia	Article 5(4)
69	South Africa	Article 5(3)
70	Spain	Article 5(4)
71	Sudan	Article 5(4)
72	Sweden	Article 5(3)
73	Switzerland	Article 5(4)
74	Syria	Article 5(4)
75	Tajikistan	Article 5(4)
76	Thailand	Article 5(4)
77	The Gambia	Article 5(4)
78	The Netherlands	Article 5(4)
79	Tunisia	Article 5(4)
80	Turkish Republic of Northern Cyprus	Article 5(3)
81	Turkmenistan	Article 5(3)
82	U.A.E	Article 5(3)
83	Ukraine	Article 5(4)
84	United Kingdom	Article 5(4)
85	United States	Article 5(3)
86	Uzbekistan	Article 5(3)
87	Vietnam	Article 5(4)

88	Yemen	Article 5(4)
89	Qatar (revised)	Article 5(4)
90	Montenegro	Article 5(4)

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, the Republic of Turkey reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 16 – Mutual Agreement Procedure

Reservation

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, Turkey considers that the following agreement(s) contain(s) a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 24(1), first sentence
2	Albania	Article 25(1), first sentence
3	Algeria	Article 26(1), first sentence
4	Australia	Article 25(1), first sentence
5	Azerbaijan	Article 24(1), first and second sentence
6	Bahrain	Article 24(1)
7	Bangladesh	Article 25(1), first sentence
8	Belarus	Article 24(1), first sentence
9	Belgium	Article 25(1), first sentence
10	Bosnia and Herzegovina	Article 26(1), first sentence
11	Brazil	Article 25(1), first sentence
12	Bulgaria	Article 24(1)
13	Canada	Article 25(1)
14	Côte D'ivoire	Article 24(1), first sentence
15	Croatia	Article 24(1), first sentence
16	Czech Republic	Article 24(1), first sentence
17	Denmark	Article 24(1), first sentence
18	Egypt	Article 25(1)
19	Estonia	Article 24(1), first sentence
20	Ethiopia	Article 25(1), first sentence
21	Finland	Article 24(1), first sentence
22	France	Article 25(1)
23	Georgia	Article 24(1), first sentence
24	Germany	Article 24(1), first sentence
25	Greece	Article 24(1), first sentence
26	Hungary	Article 25(1)
27	India	Article 25(1)
28	Indonesia	Article 24(1)
29	Iran	Article 26(1), first sentence
30	Ireland	Article 25(1), first sentence
31	Israel	Article 24(1)
32	Italy	Article 25(1), first sentence
33	Japan	Article 24(1)
34	Jordan	Article 27(1)
35	Kazakhstan	Article 24(1)
36	Korea	Article 25(1)
37	Kosovo	Article 24(1), first sentence
38	Kuwait	Article 27(1)

39	Kyrgyzstan	Article 24(1), first sentence
40	Latvia	Article 24(1), first sentence
41	Lebanon	Article 24(1), first sentence
42	Lithuania	Article 24(1), first sentence
43	Luxembourg	Article 25(1), first sentence
44	Macedonia	Article 25(1), first sentence
45	Malaysia	Article 24(1)
46	Malta	Article 24(1), first sentence
47	Mexico	Article 24(1), first sentence
48	Moldova	Article 24(1), first sentence
49	Mongolia	Article 24(1)
50	Morocco	Article 24(1), first sentence
51	New Zealand	Article 24(1), first sentence
52	Norway	Article 25(1), first sentence
53	Oman	Article 24(1), first sentence
54	P.R.C.	Article 25(1), first sentence
55	Pakistan	Article 25(1)
56	Philippines	Article 25(1), first sentence
57	Poland	Article 25(1)
58	Portugal	Article 25(1), first sentence
59	Qatar	Article 24(1), first sentence
60	Romania	Article 28(1)
61	Russia	Article 24(1), first sentence
62	Saudi Arabia	Article 24(1), first sentence
63	Senegal	Article 24(1), first sentence
64	Serbia	Article 26(1), first sentence
65	Singapore	Article 25(1), first sentence
66	Slovakia	Article 24(1), first sentence
67	Slovenia	Article 25(1), first sentence
68	Somalia	Article 24(1), first sentence
69	South Africa	Article 25(1), first sentence
70	Spain	Article 24(1), first sentence
71	Sudan	Article 24(1), first sentence
72	Sweden	Article 25(1)
73	Switzerland	Article 24(1)
74	Syria	Article 25(1), first sentence
75	Tajikistan	Article 24(1), first sentence
76	Thailand	Article 25(1), first sentence
77	The Gambia	Article 24(1), first sentence
78	The Netherlands	Article 25(1)
79	Tunisia	Article 26(1), first sentence
80	Turkish Republic of Northern Cyprus	Article 24(1)
81	Turkmenistan	Article 24(1), first sentence
82	U.A.E	Article 26(1)
83	Ukraine	Article 25(1), first sentence
84	United Kingdom	Article 25(1)
85	United States	Article 25(1)
86	Uzbekistan	Article 24(1), first sentence
87	Vietnam	Article 25(1), first sentence
88	Yemen	Article 24(1), first sentence
89	Qatar (revised)	Article 25(1), first sentence
90	Montenegro	Article 26(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Republic of Turkey considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Albania	Article 25(1), second sentence
3	Algeria	Article 26(1), second sentence
13	Canada	Protocol 8 (a)
32	Italy	Article 25(1), second sentence
41	Lebanon	Article 24(1), second sentence
54	P.R.C.	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Turkey considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 24(1), second sentence
4	Australia	Article 25(1), second sentence
10	Bosnia and Herzegovina	Article 26(1), second sentence
14	Côte d'Ivoire	Article 24(1), second sentence
15	Croatia	Article 24(1), second sentence
19	Estonia	Article 24(1), second sentence
20	Ethiopia	Article 25(1), second sentence
21	Finland	Article 24(1), second sentence
23	Georgia	Article 24(1), second sentence
24	Germany	Article 24(1), second sentence
25	Greece	Article 24(1), second sentence
27	India	Article 25(2), second sentence
30	Ireland	Article 25(1), second sentence
37	Kosovo	Article 24(1), second sentence
40	Latvia	Article 24(1), second sentence
42	Lithuania	Article 24(1), second sentence
43	Luxembourg	Article 25(1), second sentence
44	Macedonia	Article 25(1), second sentence
46	Malta	Article 24(1), second sentence
47	Mexico	Article 24(1), second sentence
50	Morocco	Article 24(1), second sentence
51	New Zealand	Article 24(1), second sentence
52	Norway	Article 25(1), second sentence
53	Oman	Article 24(1), second sentence
56	Philippines	Article 25(1), second sentence

58	Portugal	Article 25(1), second sentence
62	Saudi Arabia	Article 24(1), second sentence
63	Senegal	Article 24(1), second sentence
64	Serbia	Article 26(1), second sentence
65	Singapore	Article 25(1), second sentence
67	Slovenia	Article 25(1), second sentence
68	Somalia	Article 24(1), second sentence
70	Spain	Article 24(1), second sentence
74	Syria	Article 25(1), second sentence
77	The Gambia	Article 24(1), second sentence
85	United States	Article 25(2), second sentence
87	Vietnam	Article 25(1), second sentence
88	Yemen	Article 24(1), second sentence
89	Qatar (revised)	Article 25(1), second sentence
90	Montenegro	Article 26(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Turkey considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
2	Albania
3	Algeria
5	Azerbaijan
6	Bahrain
7	Bangladesh
8	Belarus
9	Belgium
11	Brazil
12	Bulgaria
13	Canada
14	Côte D'ivoire
15	Croatia
16	Czech Republic
18	Egypt
20	Ethiopia
25	Greece
26	Hungary
28	Indonesia
29	Iran
32	Italy
34	Jordan
35	Kazakhstan
36	Korea
37	Kosovo
38	Kuwait
39	Kyrgyzstan
41	Lebanon

43	Luxembourg
44	Macedonia
45	Malaysia
47	Mexico
48	Moldova
49	Mongolia
50	Morocco
53	Oman
54	P.R.C.
55	Pakistan
56	Philippines
57	Poland
59	Qatar
60	Romania
61	Russia
62	Saudi Arabia
63	Senegal
65	Singapore
66	Slovakia
68	Somalia
69	South Africa
71	Sudan
72	Sweden
73	Switzerland
74	Syria
75	Tajikistan
76	Thailand
77	The Gambia
79	Tunisia
80	Turkish Republic of Northern Cyprus
81	Turkmenistan
82	U.A.E
83	Ukraine
84	United Kingdom
86	Uzbekistan
87	Vietnam
88	Yemen
89	Qatar (revised)

Pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of Turkey considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
9	Belgium
11	Brazil
30	Ireland
32	Italy
34	Jordan
55	Pakistan
58	Portugal
84	United Kingdom

Reservation

Pursuant to Article 17(3)(a) of the Convention, the Republic of Turkey reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 9(2)
2	Albania	Article 9(2)
3	Algeria	Article 9(2)
4	Australia	Article 9(3)
5	Azerbaijan	Article 9(2)
6	Bahrain	Article 9(2)
7	Bangladesh	Article 9(2)
8	Belarus	Article 9(2)
9	Belgium	Article 9(2)
10	Bosnia and Herzegovina	Article 9(2)
12	Bulgaria	Article 9(2)
13	Canada	Article 9(2)
14	Côte D'ivoire	Article 9(2)
15	Croatia	Article 9(2)
16	Czech Republic	Article 9(2)
17	Denmark	Article 9(2)
18	Egypt	Article 9(2)
19	Estonia	Article 9(2)
20	Ethiopia	Article 9(2)
21	Finland	Article 9(2)
22	France	Article 9(2)
23	Georgia	Article 9(2)
24	Germany	Article 9(2)
25	Greece	Article 9(2)
26	Hungary	Article 9(2)
27	India	Article 9(2)
28	Indonesia	Article 9(2)
29	Iran	Article 9(2)
30	Ireland	Article 9(2)
31	Israel	Article 9(2)
32	Italy	Article 9(2)
33	Japan	Article 9(2)
34	Jordan	Article 9(2)
35	Kazakhstan	Article 9(2)
37	Kosovo	Article 9(2)
38	Kuwait	Article 9(2)
39	Kyrgyzstan	Article 9(2)
40	Latvia	Article 9(2)
41	Lebanon	Article 9(2)
42	Lithuania	Article 9(2)
43	Luxembourg	Article 9(2)

44	Macedonia	Article 9(2)
45	Malaysia	Article 9(2)
46	Malta	Article 9(2)
47	Mexico	Article 9(2)
48	Moldova	Article 9(2)
49	Mongolia	Article 9(2)
50	Morocco	Article 9(2)
51	New Zealand	Article 9(2)
52	Norway	Article 9(2)
53	Oman	Article 9(2)
54	P.R.C.	Article 9(2)
55	Pakistan	Article 9(2)
56	Philippines	Article 9(2)
57	Poland	Article 9(2)
58	Portugal	Article 9(2)
59	Qatar	Article 9(2)
60	Romania	Article 9(2)
61	Russia	Article 9(2)
62	Saudi Arabia	Article 9(2)
63	Senegal	Article 9(2)
64	Serbia	Article 9(2)
65	Singapore	Article 9(2)
66	Slovakia	Article 9(2)
67	Slovenia	Article 9(2)
68	Somalia	Article 9(2)
69	South Africa	Article 9(2)
70	Spain	Article 9(2)
71	Sudan	Article 9(2)
72	Sweden	Article 9(2)
73	Switzerland	Article 9(2)
74	Syria	Article 9(2)
75	Tajikistan	Article 9(2)
76	Thailand	Article 9(2)
77	The Gambia	Article 9(2)
78	The Netherlands	Article 9(2)
79	Tunisia	Article 9(2)
80	Turkish Republic of Northern Cyprus	Article 9(2)
81	Turkmenistan	Article 9(2)
82	U.A.E	Article 9(2)
83	Ukraine	Article 9(2)
84	United Kingdom	Article 9(2)
85	United States	Article 9(2)
86	Uzbekistan	Article 9(2)
87	Vietnam	Article 9(2)
88	Yemen	Article 9(2)
89	Qatar (revised)	Article 9(2)
90	Montenegro	Article 9(2)

Article 35 – Entry into Effect

Reservation

Pursuant to Article 35(6) of the Convention, the Republic of Turkey reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.