Tax Dispute Resolution Timelines - Turkiye

| Contents |
| --- |
| To generate table of contents, right-click here and select **Update Field.** |

This is the **Turkiye** section. Select a topic from the menu and explore the questions within.

*This content was last reviewed around February 2023.*

# Key contacts

# National Procedures

## Last Updated

1 February 2023

## 1. When is the first appeal deadline following disagreement of the assessment made by the tax authorities?

30 days from the notification of the assessment to the taxpayer. If the taxpayers first applied to settlement with the tax authority and they could not reach a settlement, 15 days from the settlement meeting date.

## 2. What is the appealing procedure?

Tax litigation consists of three instances: (i) the first-degree Tax Court level; (ii) the Regional Administrative Court level if the disputed amount is above TRY 9,000 (for 2022); and (iii) the final Supreme Court level if the disputed amount is above TRY 261,000 (for 2022).

## 3. What is the average time for reaching a final national decision?

1 - 3 years

The average time for receiving a Supreme Court decision depends on certain issues such as the court's workload and the complexity/political nature of the case. In some cases, we wait only 10-12 months, whereas it takes around five-six years to receive such a decision.

## 4. How do the national tax dispute resolution proceedings interact with the international tax dispute resolution proceedings?

**Application Procedure for MAP**:Taxpayers can apply to the Revenue Administration (RA) for MAP. Depending on the provisions of the double tax treaty (DTT), taxpayers can also apply to the competent authorities of the other contracting state of the related DTT.

The application for MAP should be made within the period stipulated under relevant DTT, if there is no provision under the agreement or the agreement refers to the domestic law, taxpayers should apply for MAP **within three years** starting from the moment the taxpayer is informed of the taxation subject to the MAP.

**Conclusion of the MAP and Certain Matters**:If the RA and the competent authority of the other contracting state come to an agreement during the MAP, the agreement will be notified to the taxpayer.

Upon this notification, taxpayers should also make a notification **within thirty days** as to whether they accept or reject the agreement. If no notification is made, the taxpayer will be deemed to have rejected the agreement.

The mutual agreement will be deemed concluded if the taxpayer accepts the agreement.

**Effects of an application for MAP on filing a lawsuit or a previous application for reconciliation**: An application for MAP halts the term for filing a lawsuit for the taxes and penalties and accruals, made upon a tax return filed with a reservation clause, subject to the application. If the application is rejected or if no agreement is achieved between the contracting states, this will be notified to the taxpayer in written and the term for filing a lawsuit continues as of that written notification.

If the taxpayer files a lawsuit before the application for MAP, the court should wait for the conclusion of the MAP and if the taxpayer applies for reconciliation before the application for MAP, the reconciliation should be postponed until the conclusion of the MAP.

If the court renders a decision without waiting for the conclusion of the MAP, conclusion of the MAP should be taken into account instead of the court’s decision.

## 5. Are administrative appeal procedures compulsory or optional prior to a judicial procedure?

Optional

***Disclaimer: This tool is for informational purposes only and is not tax advice. Please contact the individual(s) listed for more information.***

©Copyright © 2025 Baker & McKenzie. All rights reserved. **Ownership**: This documentation and content (Content) is a proprietary resource owned exclusively by Baker McKenzie (meaning Baker & McKenzie International and its member firms). The Content is protected under international copyright conventions. Use of this Content does not of itself create a contractual relationship, nor any attorney/client relationship, between Baker McKenzie and any person. **Non-reliance and exclusion**: All Content is for informational purposes only and may not reflect the most current legal and regulatory developments. All summaries of the laws, regulations and practice are subject to change. The Content is not offered as legal or professional advice for any specific matter. It is not intended to be a substitute for reference to (and compliance with) the detailed provisions of applicable laws, rules, regulations or forms. Legal advice should always be sought before taking any action or refraining from taking any action based on any Content. Baker McKenzie and the editors and the contributing authors do not guarantee the accuracy of the Content and expressly disclaim any and all liability to any person in respect of the consequences of anything done or permitted to be done or omitted to be done wholly or partly in reliance upon the whole or any part of the Content. The Content may contain links to external websites and external websites may link to the Content. Baker McKenzie is not responsible for the content or operation of any such external sites and disclaims all liability, howsoever occurring, in respect of the content or operation of any such external websites. **Attorney Advertising**: This Content may qualify as “Attorney Advertising” requiring notice in some jurisdictions. To the extent that this Content may qualify as Attorney Advertising, PRIOR RESULTS DO NOT GUARANTEE A SIMILAR OUTCOME. **Reproduction**: Reproduction or copying of the Content on this Site without express written authorization is strictly prohibited.