Tax Dispute Resolution Timelines - Turkiye

National Procedures

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

# 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

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