TABLE INDICATING THE TIME LIMITS FOR EACH COUNTRY CONCERNING THE APPLICATION TO COMPETENT AUTHORITIES FOR BENEFITING FROM THE MAP

Name of the Treaty	***Contracting States***	***Time Limits for Applications***
Austria Treaty revised treaty	Türkiye	Application should be made within ***3 years*** following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Austria	Application should be made within ***3 years*** following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Norway Treaty revised treaty	Türkiye	Application should be made within ***3 years*** following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Norway	Application should be made within ***3 years*** following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Korea Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	Korea	Application will be made within the time limit specified in Korean domestic law. *(Article 25)*
Korea Treaty revised treaty	Türkiye	Application should be made within ***3 years*** following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Korea	Application should be made within ***3 years*** following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Jordan Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 27)*
	Jordan	Application will be made within the time limit specified in Jordanian domestic law. *(Article 27)*
Tunisia Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 26)*
	Tunisia	Application will be made within the time limit specified in Tunisian domestic law. *(Article 26)*
Romania Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 28)*
	Romania	Application will be made within the time limit specified in Romanian domestic law. *(Article 28)*
Netherlands Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	Netherlands	Application will be made within the time limit specified in Dutch domestic law. *(Article 25)*
Pakistan Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	Pakistan	Application will be made within the time limit specified in Pakistani domestic law. *(Article 25)*
UK Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	UK	Application will be made within the time limit specified in English domestic law. *(Article 25)*

Finland Treaty revised treaty	Türkiye	Application should be made within ***3 years*** following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Finland	Application should be made within ***3 years*** following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Turkish Republic of Northern Cyprus Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Turkish Republic of Northern Cyprus	Application will be made within the time limit specified in Turkish Republic of Northern Cyprus domestic law. *(Article 24)*
France Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	France	Application will be made within the time limit specified in French domestic law. *(Article 25)*
Germany Treaty	Türkiye	Application should be made within ***3 years*** following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Germany	Application should be made within ***3 years*** following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Sweden Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25 and Protocol Article 4)*
	Sweden	Application will be made within the time limit specified in Swedish domestic law. However, in cases arising from the actions of Türkiye, the application should be made within the time limit specified in Turkish law. *(Article 25 and Protocol Article 4)*
Belgium Treaty	Türkiye	Application should be made within one year from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. However, if such period has expired, the taxpayer may, in any case, present the case to the competent authority in Türkiye within a period of **5 years** beginning on the first day of January of the calendar year next following the related taxable year in which the income is derived. (*Protocol Article 9)*
	Belgium	Application should be made within ***3 years*** following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*

Denmark Treaty	Türkiye	Application should be made within ***1 year*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. However, if such period has expired, the taxpayer may, in any case, present the case to the competent authority in Türkiye within a period of **5 years** beginning on the first day of January of the calendar year next following the related taxable year in which the income is derived. (*Protocol Article 7)*
	Denmark	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Italy Treaty	Türkiye	Application should be made within ***2 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Italy	Application should be made within ***2 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Japan Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Japan	Application will be made within the time limit specified in Japanese domestic law. *(Article 24)*
United Arab Emirates (UAE) Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 26)*
	UAE	Application will be made within the time limit specified in UAE domestic law. *(Article 26)*
Hungary Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	Hungary	Application will be made within the time limit specified in Hungarian domestic law. *(Article 25)*
Kazakhstan Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Kazakhstan	Application will be made within the time limit specified in Kazakh domestic law. *(Article 24)*
Macedonia Treaty	Türkiye	Application should be made within ***5 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Macedonia	Application should be made within ***5 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Albania Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	Albania	Application will be made within the time limit specified in Albanian domestic law. *(Article 25)*
Algeria Treaty	Türkiye	Application will be made within ***1 year*** following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 26)*
	Algeria	Application will be made within ***1 year*** following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 26)*

Mongolia Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Mongolia	Application will be made within the time limit specified in Mongolian domestic law. *(Article 24)*
India Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	India	Application will be made within the time limit specified in Indian domestic law. *(Article 25)*
Malaysia Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Malaysia	Application will be made within the time limit specified in Malaysian domestic law. *(Article 24)*
Egypt Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	Egypt	Application will be made within the time limit specified in Egyptian domestic law. *(Article 25)*
People's Republic of China Treaty	Türkiye	Application should be made within ***1 year*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	China	Application should be made within ***1 year*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Poland Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	Poland	Application will be made within the time limit specified in Polish domestic law. *(Article 25)*
Turkmenistan Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Turkmenistan	Application will be made within the time limit specified in Turkmen domestic law. *(Article 24)*
Azerbaijan Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Azerbaijan	Application will be made within the time limit specified in Azerbaijani domestic law. *(Article 24)*
Bulgaria Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Bulgaria	Application will be made within the time limit specified in Bulgarian domestic law. *(Article 24)*
Uzbekistan Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Uzbekistan	Application will be made within the time limit specified in Uzbek domestic law. *(Article 24)*
USA Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	USA	Application will be made within the time limit specified in USA domestic law. *(Article 25)*
Belarus Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Belarus	Application will be made within the time limit specified in Belarusian domestic law. *(Article 24)*
Ukraine Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	Ukraine	Application will be made within the time limit specified in Ukrainian domestic law. *(Article 25)*

Israel Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Israel	Application will be made within the time limit specified in Israeli domestic law. *(Article 24)*
Slovakia Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Slovakia	Application will be made within the time limit specified in Slovakian domestic law. *(Article 24)*
Kuwait Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 27 and Protocol Article 6)*
	Kuwait	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement*(Article 27 and Protocol Article 6)*
Russia Treaty	Türkiye	Application should be made within ***1 year*** from the first notification of the action resulting in taxation not in accordance with the provisions of this Agreement. However, if such period has expired, the taxpayer may, in any case apply to the competent authority in Türkiye within the period of **5 years** beginning on the first day of January of the calendar year next following the related taxable year in which the income is derived. (*Article 24)*
	Russia	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Indonesia Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Indonesia	Application will be made within the time limit specified in Indonesian domestic law. *(Article 24)*
Lithuania Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Lithuania	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Croatia Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Croatia	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Moldova Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Moldova	Application will be made within the time limit specified in Moldovan domestic law. *(Article 24)*

Singapore Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Singapore	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Kyrgyzstan Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Kyrgyzstan	Application will be made within the time limit specified in Kyrgyz domestic law. *(Article 24)*
Tajikistan Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Tajikistan	Application will be made within the time limit specified in Tajik domestic law. *(Article 24)*
Czech Republic Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Czech Republic	Application will be made within the time limit specified in Czech Republic's domestic law. *(Article 24)*
Spain Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Spain	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Bangladesh Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	Bangladesh	Application will be made within the time limit specified in Bangladesh domestic law. *(Article 25)*
Latvia Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Latvia	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Slovenia Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Slovenia	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Greece Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Greece	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*

Syria Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Syria	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Thailand Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	Thailand	Application will be made within the time limit specified in Thailand's domestic law. *(Article 25)*
Luxembourg Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Luxembourg	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Sudan Treaty	Türkiye	Application will be made within the time limit specified in the Turkish domestic law. *(Article 24)*
	Sudan	Application will be made within the time limit specified in Sudanese domestic law. *(Article 24)*
Estonia Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Estonia	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Iran Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 26)*
	Iran	Application will be made within the time limit specified in Iranian domestic law. *(Article 26)*
Morocco Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Morocco	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Lebanon Treaty	Türkiye	Application should be made within ***2 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Lebanon	Application should be made within ***2 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Republic of South Africa Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	Republic of South Africa	Application will be made within the time limit specified in South African domestic law. *(Article 25)*

Portugal Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Portugal	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Serbia and Montenegro Treaty [1]	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 26)*
	Serbia and Montenegro	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 26)*
Ethiopia Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Ethiopia	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Bahrain Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Bahrain	Application will be made within the time limit specified in Bahraini domestic law. *(Article 24)*
Qatar Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Qatar	Application will be made within the time limit specified in Qatar domestic law. *(Article 24)*
Bosnia Herzegovina Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 26)*
	Bosnia Herzegovina	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 26)*
Saudi Arabia Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Saudi Arabia	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Georgia Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Georgia	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*

Oman Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Oman	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Yemen Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Yemen	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Ireland Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Ireland	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
New Zealand	Türkiye	Application should be made within ***5 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	New Zealand	Application should be made within ***5 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Canada Treaty	Türkiye	Application should be made within ***1 year*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement, however when this time limit is over, the application in any case should be made within 5 years from the first day of January of the calendar year following the relevant taxation year. (Protocol 8/b)
	Canada	Application should be made within ***2 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Protocol 8/a)*
Switzerland Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 24)*
	Switzerland	Application will be made within the time limit specified in Swiss domestic law. *(Article 24)*
Brazil Treaty	Türkiye	Application will be made within the time limit specified in Turkish domestic law. *(Article 25)*
	Brazil	Application will be made within the time limit specified in Brazilian domestic law. *(Article 25)*

Australia Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Australia	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Malta Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Malta	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Mexico Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Mexico	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Kosovo Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Kosovo	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Philippines Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Philippines	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Vietnam Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Vietnam	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Gambia Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Gambia	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*

Rwanda Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Rwanda	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Venezuela Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Venezuela	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Chad Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Chad	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Sri Lanka Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Sri Lanka	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Cambodia Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
	Cambodia	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 25)*
Sierra Leone Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Sierra Leone	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
Argentina Treaty	Türkiye	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*
	Argentina	Application should be made within ***3 years*** from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. *(Article 24)*

[1] "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" which was signed within the era of Serbia and Montenegro on 12.10.2005 is valid in terms of both Serbia and Montenegro and the provisions of the Agreement have been implemented since 01.01.2008.

Tax Procedure Law Additional Article 14

For a MAP request to be evaluated, the MAP request must be submitted in the time and procedure provided in the DTA.

In a case that there is no time limit for a MAP request or there is a reference made to the time limits in the domestic law in the DTA, it is principal that the request must be presented within three years from the first notification of the action resulting in taxation not in accordance with provisions of the DTA.

However the time period for a MAP request shall expire at the end of the period provided in the DTA, commencing from the date on which the notice has been communicated, the tax has been accrued in the declaration submitted with reservation, and a deduction has been made in case of withholding; or else shall expire after the completion of 3 years if there is no such provided time limit.

TABLE INDICATING THE TIME PERIODS FOR THE IMPLEMENTATION OF FINAL DECISIONS TAKEN AS A RESULT OF THE MAP FOR EACH COUNTRY

Name of the Treaty	***Contracting States***	***Time Period of Implementation***
Austria Treaty revised treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 24)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 5)*
	Austria	To be implemented regardless of the time limitation specified in Austrian domestic law. *(Article 24)*
Norway Treaty revised treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 25)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 11)*
	Norway	To be implemented regardless of the time limitation specified in Norwegian domestic law. *(Article 25)*
Korea Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Korea	To be implemented within the time period specified in Korean domestic law. *(Article 25)*
Korea Treaty revised treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 24)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 4)*
	Korea	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 24)*
Jordan Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 27)*
	Jordan	To be implemented within the time period specified in Jordanian domestic law. *(Article 27)*
Tunisia Treaty	Türkiye	To be implemented within ***1 year*** regardless of the time limitation specified in Turkish domestic law. *(Article 26)*
	Tunisia	To be implemented within ***1 year*** regardless of the time limitation specified in Tunisian domestic law. *(Article 26)*
Romania Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 28)*
	Romania	To be implemented within the time period specified in Romanian domestic law. *(Article 28)*
Netherlands Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 25)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article XVI)*
	Netherlands	To be implemented regardless of the time limitation specified in Dutch domestic law. *(Article 25)*
Pakistan Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Pakistan	To be implemented within the time period specified in Pakistani domestic law. *(Article 25)*

UK Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	UK	To be implemented within the time period specified in English domestic law. *(Article 25)*
Finland Treaty revised treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 24)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 7)*
	Finland	To be implemented regardless of the time limitation specified in Finnish domestic law. *(Article 24)*
Turkish Republic of Northern Cyprus Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Turkish Republic of Northern Cyprus	To be implemented within the time period specified in Turkish Republic of Northern Cyprus domestic law. *(Article 24)*
France Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 25)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 7)*
	France	To be implemented regardless of the time limitation specified in French domestic law. *(Article 25)*
Germany Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 24)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 7)*
	Germany	To be implemented regardless of the time limitation specified in German domestic law. *(Article 24)*
Sweden Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Protocol Article 4)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 4)*
	Sweden	To be implemented within the time period specified in Swedish domestic law. *(Article 25)*
Belgium Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. (*Article 25)*
	Belgium	To be implemented within the time period specified in Belgian domestic law. (*Article 25)*
Denmark Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 24)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 8)*
	Denmark	To be implemented regardless of the time limitation specified in Danish domestic law. *(Article 24)*
Italy Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Italy	To be implemented within the time period specified in Italian domestic law. *(Article 25)*

Japan Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 24)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 10)*
	Japan	To be implemented regardless of the time limitation specified in the Japanese domestic law. *(Article 24)*
United Arab Emirates (UAE) Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 26)*
	UAE	To be implemented within the time period specified in UAE domestic law. *(Article 26)*
Hungary Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Hungary	To be implemented within the time period specified in Hungarian domestic law. *(Article 25)*
Kazakhstan Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Kazakhstan	To be implemented within the time period specified in Kazak domestic law. *(Article 24)*
Macedonia Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Macedonia	To be implemented within the time period specified in Macedonian domestic law. *(Article 25)*
Albania Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Albania	To be implemented within the time period specified in Albanian domestic law. *(Article 25)*
Algeria Treaty	Türkiye	The final decision will be implemented within ***1 year*** and the taxpayer must request the tax refund within ***1 year*** following the notification of the final decision taken as a result of the mutual agreement procedure. *(Article 26)*
	Algeria	The final decision will be implemented within ***1 year*** and the taxpayer must request the tax refund within ***1 year*** following the notification of the final decision taken as a result of the mutual agreement procedure. *(Article 26)*
Mongolia Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Mongolia	To be implemented within the time period specified in Mongol domestic law. *(Article 24)*
India Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law in so far as the competent authority of the other Contracting State shall receive notification of this situation within a period of 5 years from the end of the taxation year concerned. *(Article 25)*
	India	To be implemented regardless of the time limitation specified in Indian domestic law, in so far as the competent authority of the other Contracting State shall receive notification of this situation within a period of 5 years from the end of the taxation year concerned. *(Article 25)*
Malaysia Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Malaysia	To be implemented within the time period specified in Malaysian domestic law. *(Article 24)*

Egypt Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Egypt	To be implemented within the time period specified in Egyptian domestic law. *(Article 25)*
People's Republic of China Treaty	Türkiye	The final decision will be implemented within ***1 year***, and the taxpayer must request the tax refund within ***1 year*** following the notification of the final decision taken as a result of the mutual agreement procedure. *(Article 25)*
	People's Republic of China	The final decision will be implemented within ***1 year,*** and the taxpayer must request the tax refund within ***1 year*** following the notification of the final decision taken as a result of the mutual agreement procedure. *(Article 25)*
Poland Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Poland	To be implemented within the time period specified in Polish domestic law. *(Article 25)*
Turkmenistan Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Turkmenistan	To be implemented within the time period specified in Turkmen domestic law. *(Article 24)*
Azerbaijan Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Azerbaijan	To be implemented within the time period specified in Azerbaijani domestic law. *(Article 24)*
Bulgaria Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Bulgaria	To be implemented within the time period specified in Bulgarian domestic law. *(Article 24)*
Uzbekistan Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Uzbekistan	To be implemented within the time period specified in Uzbek domestic law. *(Article 24)*
USA Treaty	Türkiye	To be implemented regardless of the time and other procedural limitation specified in Turkish domestic law. However, it is required that the competent authority of the other Contracting State must have received a notification of the existence of this problem within a period of five years from the end of the taxation year concerned. *(Article 25)* In terms of Türkiye, taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article X)*
	USA	To be implemented regardless of the time and other procedural limitation and procedures specified in USA domestic law. However it is required that the competent authority of the other Contracting State must have received a notification of the existence of this problem within a period of five years from the end of the taxation year concerned. *(Article 25)*
Belarus Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Belarus	To be implemented within the time period specified in Belarusian domestic law. *(Article 24)*
Ukraine Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Ukraine	To be implemented within the time period specified in Ukrainian domestic law. *(Article 25)*

Israel Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Article 24)*
	Israel	To be implemented regardless of the time limitation specified in Israeli domestic law. Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Article 24)*
Slovakia Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Slovakia	To be implemented within the time period specified in Slovakian domestic law. *(Article 24)*
Kuwait Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 27 and Protocol Article 6)
	Kuwait	To be implemented regardless of the time limitation specified in Kuwati domestic law. (Article 27 and Protocol Article 6)
Russia Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Russia	To be implemented within the time period specified in Russian domestic law. *(Article 24)*
Indonesia Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Indonesia	To be implemented within the time period specified in Indonesian domestic law. *(Article 24)*
Lithuania Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 24)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 4)*
	Lithuania	To be implemented regardless of the time limitation specified in Lithuanian domestic law. *(Article 24)*
Croatia Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 25)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 2)*
	Croatia	To be implemented regardless of the time limitation specified in Croatian domestic law. *(Article 25)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 2)*
Moldova Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Moldova	To be implemented within the time period specified in Moldovan domestic law. *(Article 24)*

Singapore Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Singapore	To be implemented within the time period specified in Singaporean domestic law. *(Article 25)*
Kyrgyzstan Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Kyrgyzstan	To be implemented within the time period specified in Kyrgyz domestic law. *(Article 24)*
Tajikistan Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Tajikistan	To be implemented within the time period specified in Tajik domestic law. *(Article 24)*
Czech Republic Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Czech Republic	To be implemented within the time period specified in Czech Republic's domestic law. *(Article 24)*
Spain Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 24)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 9)*
	Spain	To be implemented regardless of the time limitation specified in Spanish domestic law. *(Article 24)*
Bangladesh Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Bangladesh	To be implemented within the time period specified in Bangladesh domestic law. *(Article 25)*
Latvia Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 24)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol Article 4)*
	Latvia	To be implemented regardless of the time limitation specified in Latvian domestic law. *(Article 24)*
Slovenia Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 25)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement. *(Protocol - concerning paragraph 2 of Article 25)*
	Slovenia	To be implemented regardless of the time limitation specified in Slovenian domestic law. *(Article 25)*
Greece Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Greece	To be implemented within the time period specified in Greek domestic law. *(Article 24)*
Syria Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Syria	To be implemented within the time period specified in Syrian domestic law. *(Article 25)*
Thailand Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Thailand	To be implemented within the time period specified in Thailand's domestic law. *(Article 25)*

Luxembourg Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Luxembourg	To be implemented within the time period specified in Luxembourg's domestic law. *(Article 25)*
Sudan Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Sudan	To be implemented within the time period specified in Sudanese domestic law. *(Article 24)*
Estonia Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 24)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement.. *(Protocol Article 4)*
	Estonia	To be implemented regardless of the time limitation specified in Estonian domestic law. *(Article 24)*
Iran Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 26)*
	Iran	To be implemented within the time period specified in Iranian domestic law. *(Article 26)*
Morocco Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Morocco	To be implemented within the time period specified in Moroccan domestic law. *(Article 24)*
Lebanon Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Lebanon	To be implemented within the time period specified in Lebanese domestic law. *(Article 24)*
Republic of South Africa Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Republic of South Africa	To be implemented within the time period specified in South African domestic law. *(Article 25)*
Portugal Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 25)* Taxpayer must request the tax refund resulting from the mutual agreement within the time period specified in Turkish domestic law. *(Protocol- Addition to Article 25)*
	Portugal	To be implemented regardless of the time limitation specified in Portuguese domestic law. *(Article 25)* Taxpayer must request the tax refund resulting from the mutual agreement within the time period specified in Portuguese domestic law. *(Protocol- Addition to Article 25)*
Serbia and Montenegro Treaty [2]	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 26)*
	Serbia and Montenegro	To be implemented regardless of the time limitation specified in Serbia and Montenegro's domestic law. *(Article 26)*
Ethiopia Treaty	Türkiye	To be implemented within the time period specified in the Turkish domestic law. *(Article 25)*
	Ethiopia	To be implemented within the time period specified in Ethiopian domestic law. *(Article 25)*
Bahrain Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Bahrain	To be implemented within the time period specified in Bahraini domestic law. *(Article 24)*

Qatar Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Qatar	To be implemented within the time period specified in Qatar domestic law. *(Article 24)*
Bosnia Herzegovina Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 26)*
	Bosnia Herzegovina	To be implemented regardless of the time limitation specified in Bosnia Herzegovina's domestic law. *(Article 26)*
Saudi Arabia Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Protocol Article 6)*
	Saudi Arabia	To be implemented within the time period specified in Saudi Arabian domestic law. *(Protocol Article 6)*
Georgia Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement.*(Article 24)*
	Georgia	To be implemented regardless of the time limitation specified in Georgian domestic law. Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement.*(Article 24)*
Oman Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Oman	To be implemented within the time period specified in Omani domestic law. *(Article 24)*
Yemen Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)*
	Yemen	To be implemented within the time period specified in Yemeni domestic law. *(Article 24)*
Ireland Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 25) Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement.*(Protocol - Article 2)*
	Ireland	To be implemented regardless of the time limitation specified in Irish domestic law.(Article 25)
New Zealand Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 24) Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement.*(Protocol - Article 12)*
	New Zealand	To be implemented regardless of the time limitation specified in New Zealand domestic law. (Article 24)

Canada Treaty	Türkiye	Besides, being implemented within the time period specified in Turkish domestic law, the tax base for such income will not be increased after a **five year** period from the end of the taxation period when income is derived. *(Article 9)*
	Canada	Besides, being implemented within the time period specified in Canadian domestic law, the tax base for such income will not be increased after a **five year** period from the end of the taxation period when income is derived. *(Article 9)*
Switzerland Treaty	Türkiye	Besides being implemented within the time period specified in Turkish domestic law, will be implemented for a **five years** period from the end of the year when income is accrued. *(Article 9)*
	Switzerland	Besides being implemented within the time period specified in Swiss domestic law, will be implemented for a **five years** period from the end of the year when income is accrued. *(Article 9)*
Brazil Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Brazil	To be implemented within the time period specified in Brazilian domestic law. *(Article 25)*
Australia Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 25) Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement.*(Article 25)*
	Australia	To be implemented regardless of the time limitation specified in Australian domestic law. (Article 25)
Malta Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 24) Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement.*(Article 24)*
	Malta	To be implemented regardless of the time limitation specified in Maltese domestic law. (Article 24)
Mexico Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement.*(Protocol Article 10)*
	Mexico	To be implemented within the time period specified in Mexican domestic law. *(Article 24)*

Kosovo Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 24)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement.*(Protocol Article 4)*
	Kosovo	To be implemented within the time period specified in Kosovan domestic law. *(Article 24)* Taxpayer must request the tax refund within ***1 year*** after the tax administration has notified the taxpayer of the result of the mutual agreement.*(Protocol Article 4)*
The Philippines Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	The Philippines	To be implemented within the time period specified in Philippine domestic law. *(Article 25)*
Vietnam Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. *(Article 25)*
	Vietnam	To be implemented within the time period specified in Vietnamese domestic law. *(Article 25)*
Gambia Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 24)
	Gambia	To be implemented regardless of the time limitation specified in Rwandan domestic law. (Article 24)
Rwanda Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 25)
	Rwanda	To be implemented regardless of the time limitation specified in Rwandan domestic law. (Article 25)
Venezuela Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 24)
	Venezuela	To be implemented regardless of the time limitation specified in Venezuelan domestic law. (Article 24)
Chad Treaty	Türkiye	To be implemented within the time period specified in Turkish domestic law. (Article 24)
	Chad	To be implemented within the time period specified in Chadian domestic law. (Article 24)
Sri Lanka Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 24)
	Sri Lanka	To be implemented regardless of the time limitation specified in Sri Lanka domestic law. (Article 24)
Cambodia Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 25)
	Cambodia	To be implemented regardless of the time limitation specified in Cambodian domestic law. (Article 25)
Sierra Leone Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 24)*
	Sierra Leone	To be implemented regardless of the time limitation specified in Sierra Leonean domestic law. *(Article 24)*
Argentina Treaty	Türkiye	To be implemented regardless of the time limitation specified in Turkish domestic law. *(Article 24)*
	Argentina	To be implemented regardless of the time limitation specified in Argentine domestic law. *(Article 24)*

[2] "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" which was signed within the era of Serbia and Montenegro on 12.10.2005 is valid in terms of both Serbia and Montenegro and the provisions of the Agreement have been implemented since 01.01.2008.

Tax Procedure Law Additional Article 18

In case that it is required to make an adjusment inTürkiye in accordance with the result of the mutual agreement, the result shall be implemented notwithstanding any time limits provided in this Law.

Insofar, if any time limit is provided in the DTA for the implementation of the result of the mutual agreement, the provisions regarding these time limits are reserved.