



GUIDELINE ON THE MUTUAL AGREEMENT PROCEDURE FOR THE ELIMINATION OF DOUBLE TAXATION AGREEMENTS

(For the requests made on or after January 1, 2022)



2024

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This guideline has been prepared having regard to current double taxation agreements and applicable provisions of domestic law.

OUR MISSION

Our mission is to implement the revenue policy in justice and impartiality by contributing to the establishment of the state revenue policy, to increase voluntary compliance by protecting taxpayer's rights, and to collect taxes and other revenues by providing high-quality service.

OUR VISION

Our vision is to be a taxpayer-focused, innovative and participatory exemplary model as an administration that promotes formal economy by embracing economic activities, that collects taxes and other public revenues and offers quality services with the competent human capital.

OUR CORE VALUES

Justice
Solution oriented
Effectiveness
Reliability
Participation
Predictability
Transparency
Social and Environmental Responsibility
Continuous Development
Impartiality
Efficiency
Competency

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INTRODUCTION

All of the double taxation agreements (DTA) Türkiye has concluded contain provisions related to the Mutual Agreement Procedure (MAP). The MAP is generally stipulated under Article 25¹ of the DTAs and in order to make the MAP more efficient and effective regulations have been made in the fourth section titled “Mutual Agreement Procedure” of the Turkish Tax Procedure Law No. 213 (TPL).²

Texts of the DTAs concluded by Türkiye which are still in force and the information about these DTAs along with the related provisions of the TPL are available on our website: www.gib.gov.tr

Despite comprehensive and carefully designed provisions of the DTAs, erroneous procedures and misinterpretations may sometimes occur in the course of the application of such provisions by related tax authorities of the Contracting States. It could also be seen that sometimes the provisions of the DTAs are not taken into consideration at all.

A common way for taxpayers who face such undesired circumstances and cannot solve their problems with the related tax authority is to have recourse to national remedies such as litigation and reconciliation procedures. The “MAP” in the DTAs offers to taxpayers a way of solution to present their case either to the competent authority of the Contracting State of which they are residents or as the case may be, to the competent authority of the Contracting State of which they are citizens, or else to the other related Contracting State’s competent authority, irrespective of the national remedies provided by the domestic laws of those States.

In this sense, the aim of this guideline is to inform taxpayers on the “MAP” Article included in all DTAs as well as on the application of this Article.

¹ Article number may be different in some DTAs.

² With the 7338 numbered Law on the Amendment of the Tax Procedure Law and Certain Laws which entered into force being published in the Official Gazette dated 26.10.2021, the fourth section titled “Mutual Agreement Procedure” was added to the Tax Procedure Law dated 4/1/1961 and numbered 213 following additional Article 13.

1. GENERAL FRAMEWORK OF THE ARTICLE ON MAP

The MAP Article included in a DTA explains the steps to be followed by the residents of one of the Contracting States when they consider that the actions taken by one or both of the Contracting States in respect of them are not or will not likely be in accordance with the provisions of the DTA.

Taxpayers facing such a situation have the right to present their cases;

- to the competent authorities of the Contracting State of which they are residents or to the competent authorities of the other Contracting State subject to the provisions of the related DTA irrespective of the remedies provided by the domestic law of the Contracting States,
- to the competent authorities of the State of which they are citizens if they are subject to an unfavorable taxation in the other State due to their nationalities compared to the citizens of that other State.³

Under the same MAP Article, competent authorities of the Contracting States may try to resolve the problems arising from the interpretation or application of a DTA with the use of the MAP.

Accordingly, competent authorities of the Contracting States may commence a MAP process for an incomplete or an ambiguous definition in a DTA.

³ *In recent years, within the scope of the development of the operation of the international tax system, some measures have been taken at the international level in order to increase the effectiveness of the MAP mechanism and to make its operation more influent. "Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting" which includes these measures was opened for signature on 7 June 2017 and signed by many countries including Türkiye. Upon ratification and entry into force of the signed Convention, the provisions of the MAP Article contained in the DTAs will be implemented more effectively and the agreements will be in accordance with the international standards.*

After the mentioned Convention also enters into force for Türkiye, the provisions regarding the Mutual Agreement Procedure of the Double Taxation Agreements amended by this Convention shall also be affected. Within this scope, the following provisions will be possible to be implemented with regard to these agreements:

- *The provisions that provide a person who considers that he has been subjected to actions not in accordance with the agreement, with an opportunity to present his case not only to the competent authorities of the State where he is a resident but also to the competent authority of the other Contracting State within at least 3 years from the first notification;*
- *The provisions ensuring the implementation of the result of the mutual agreement regardless of the time limit stipulated in the domestic legislation;*
- *The provisions that provide the opportunity to use the mechanism of the Mutual Agreement Procedure for the avoidance of double taxation arising in cases not included in the agreement.*

Additionally, the Article on the MAP also states that competent authorities may consult to each other in situations where double taxation arises for transactions not covered by the DTA.

If the competent authority of the State receiving the taxpayer's demand on the basis that he is subject to taxation not in accordance with the provisions of the DTA, cannot resolve this problem on their own, the case may be presented to the competent authority of the other Contracting State and, depending on the situation, written, face to face or online discussions may be held to reach a mutual agreement.

2. REQUEST FOR MAP

2.1 Who can request a MAP?

A taxpayer may request a MAP if he is a resident of one of the Contracting States.

However, persons whose cases fall under the scope of paragraph 1 of the Article titled "Non-discrimination" of a DTA, namely citizens who have been subject to a discriminative treatment because of their nationalities, may also request a MAP.

2.2 To which authority should the requests be filed?

Where the Article on the MAP of a DTA provides that the application shall be made to the Contracting State of which taxpayers are residents, taxpayers shall apply to the competent authority of the Contracting State of which they are residents.

If a taxpayer has transferred his residency to the other Contracting State after the administrative actions or procedures which have led to or may lead to taxation which is not in accordance with the DTA, he must apply to the State of which he was a resident on the date when the action or procedure was performed.

Taxpayers who have been subject to a discriminative treatment due to their nationalities may submit their requests to the competent authorities of the State of which they are citizens rather than to the competent authority of the State of which they are residents. On the other hand, if there is a special provision in the DTA, a person who wants to benefit from this right is not required to be a resident of one of the Contracting States. In such a case, persons who are not a resident of either Contracting State have the right to request for the MAP.

Where the Article on the MAP of the DTA provides that the application shall be made to either Contracting State – including the applications with respect to Article “Non-discrimination”- taxpayers shall apply to the competent authority of the Contracting State of which they are residents or the competent authority of the other Contracting State or to the both of the competent authorities of the Contracting States.

2.3 Who is the competent authority?

The term “competent authority” is determined clearly in the DTAs with respect to the Contracting States and related definitions are covered in the first paragraph of Article 3, under the title “General Definitions” in DTAs.

DTAs state that the “competent authority” in Türkiye means the Minister of Treasury and Finance or those authorized by the Minister. The MAP within the scope of the DTA is currently executed by the Department of European

Union and Foreign Affairs in the Turkish Revenue Administration. The definitions of “competent authority” for other States are also given in Article 3 under the title “General Definitions” in each DTA.

MAP applications in Türkiye shall be made in a written form to the following address:

Gelir İdaresi Başkanlığı
Avrupa Birliği ve Dış İlişkiler Daire Başkanlığı
Çifte Vergilendirmeyi Önleme Anlaşmaları Müdürlüğü
Devlet Mahallesi Merasim Caddesi No:9/1
06450 Çankaya/ANKARA

Example 1: Competent authority where the DTA provides that the application shall be made to the Contracting State of which taxpayers are residents

Mr. A, a resident of Türkiye, has derived income in France and considers that his income has been taxed in France not in accordance with the DTA between Türkiye and France. Since the MAP Article of the DTA provides that the application shall be made to the Contracting State of which taxpayers are residents, Mr. A will be able to make his application to our Administration.

Example 2: Competent authority where DTA provides that the application shall be made to either Contracting State

ABC Corp., a resident of Türkiye, has derived income in Venezuela and considers that its income has been taxed in Venezuela not in accordance

with the DTA between Türkiye and Venezuela. Since the MAP Article of the DTA provides that the application shall be made to either Contracting State, ABC Corp. will be able to make its application to our Administration and/or Venezuelan competent authority.

Example 3: Competent authority for the applications to be filed by persons who are residents of one of the Contracting States and who have been subjected to discrimination due to their nationalities

When Ms. B, a Turkish citizen who is a resident of Italy, is subject to a discriminative taxation in Italy due to her nationality, she may apply to the competent authority of Türkiye, of which she is a citizen, rather than to the competent authority of Italy, of which she is a resident, to eliminate the discriminative taxation.

Example 4: Competent authority for the applications to be filed by persons who are not residents of either of the Contracting States and who have been subject to discrimination in one of the States due to their nationalities

Ms. C, a Turkish citizen who is a resident of Spain, has derived income in Belgium and has been taxed in Belgium on this income. She considers that she has been subject to a heavier taxation than Belgian citizens due to her nationality. Since there is a provision in Article 24 of Türkiye - Belgium DTA that non-discrimination based on nationality shall also apply to persons who are not a resident of either or both of the Contracting States, that person has the right to apply to the competent authority of Türkiye, of which she is a citizen, rather than to the competent authority of Spain, of which she is a resident.

2.4 Are applications made in Türkiye charged?

There is no fee charged for the MAP applications made in Türkiye.

2.5 In which cases can the request be made?

The Article on the MAP includes provisions intending to solve the problems that occur when a resident of one of the Contracting States considers that the actions of one or both of the Contracting States are not or will not be in accordance with the provisions of the DTA.

Taxpayers have the right to apply to the competent authority of the State of which they are citizens or residents or else to the other related Contracting State's competent authority as the case may be, and to ask for the settlement of the problem by the competent authorities.

The MAP Article also indicates the following cases in which MAP can be requested. It is certain that the cases are not limited to the following:

- Problems related to determination of the profits attributable to a permanent establishment Article titled "Business Profits" of the DTA;
- Problems related to determination of the residence of individuals or of legal entities;
- Problems concerning the existence of a permanent establishment in the other Contracting State under Article titled "Permanent Establishment" of the DTA;
- Under Article titled "Associated Enterprises" of the DTA, problems concerning price adjustments between associated enterprises;

- Problems concerning withholding taxation to be applied in the source State (where the income is derived) related to the Interest, Dividends, and Royalties defined in the DTA and additional taxes emerging from the special relationship between those making these payments and the beneficial owners of the income;
- The matters concerning whether income derived in respect of an employment rendered in the other Contracting State are covered by Article titled “Income From Employment”;
- The situations where the taxpayer is not allowed to benefit from the DTA in accordance with the Article titled “Entitlement to Benefits”.

In cases where taxation is divisible in terms of tax base or tax differences, an application for the MAP can only be made for the part of the total difference that corresponds to the part of the DTA.

Tax related interest and penalties shall be considered within the scope of the MAP application and there is no need to submit another application.

Taxpayers can apply for the MAP in relation to interrelated taxation issues that they encounter in the Contracting States by reasoning more than one DTA.

It will be sufficient to file a single MAP application for more than one taxation period.

2.6 Is there a specific time limitation for requesting a MAP?

The specific time period in which a request can be made is regulated in each DTA and the table illustrating these periods can be found on the website of Revenue Administration.

A taxpayer cannot request the MAP if the application is not made within the specified time period.

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.

This period starts with the taxpayer's awareness about the taxation which is not in accordance with the DTA. However, the request period starts with the date on which the notice has been communicated; if a declaration is submitted with reservation, the date on which the tax is accrued and if a tax withholding has been made, the date on which the withholding has been made.

Example 5: The application period in a case, where the DTA has time limits for applying MAP.

Mr. (D), a resident of Türkiye, received a letter from the Austrian competent authority on 20th March 2023 indicating that he had to declare his income derived from Austria.

Since he considers that Austria has no right to tax his income in accordance with the DTA between Türkiye and Austria he decided to apply for the MAP set out in the DTA between Türkiye and Austria instead of using his right provided by Austrian domestic law.

Since the MAP of the DTA provides that 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 DTA, Mr. (D) may apply to our Administration until 20 March 2026 at the latest (including this date).

Example 6: The application period in a case, where the DTA has a provision that application for MAP shall be made within the time limit specified in domestic law

An audit was initiated in Türkiye in 2021 for the 2019 fiscal year of LMN Corp., a resident of Türkiye and a notification was made on 1st August 2023 for tax assessment and penalty made in accordance with the audit report due to the payments made to Ukrainian resident XYZ Corp.

The Article on the MAP of Türkiye– Ukraine DTA has a provision that application for MAP will be made to the competent authority of the Contracting State of which the taxpayer is resident within the time limit specified in the domestic law of the Contracting State.

If LMN Corp. considers that the assessment is not made in accordance with the DTA, the taxpayer may apply to our Administration for MAP while the tax audit is ongoing or within three years from the date of notification.

In this case, the deadline for application will be 1st August 2026.

2.7 What are the information and documents that should be included in the application?

Since there is no requirement prescribing the forms for the taxpayer's request in DTA, submitting the application of the taxpayers regarding the taxation not in accordance with the agreement through a letter of application to the competent authorities will be sufficient.

The following information must be included in the letter of application:

- a) Name – Surname / Title, address, tax identification number, contact details of the applicant,
- b) Name – Surname / Title, address, tax identification number if known, contact details of the individual and/or enterprise associated with the individual and/or the enterprise in the other Contracting State,

- c) If the case is negotiated with an official in the other Contracting State who acts on behalf of the competent authority determined in the DTA, the contact information of the official,
- d) The exact nature of the case or transaction and the domestic legislation provisions applied in relation to the case and the relevant articles of the DTA,
- e) Relevant taxation periods,
- f) The amount of the income derived for each taxation period and the amount of the adjusted tax,
- g) Summary of the information related to the case in the tax declaration,
- h) If it is related to the case, the calculation made with the supporting data (financial or economic data, reports, the relevant documents and records of taxpayers as well as explanatory notes),
- i) Whether or not an application has been made to the judiciary in Türkiye to solve the problem originated from the DTA and; if the application was made, the date of the application and a sample of the application documents, if there is a judicial decision regarding this case, a sample of the verdict,
- j) Whether or not an application has been previously made to other administrative means (adjustment, settlement, tax ruling, advance pricing agreement etc.) in Türkiye to solve the problem originated from the DTA and; if the application was made, the date of the application and a sample of the application documents, if there is a finalized application, a copy of the information and documents regarding its outcome,
- k) If the application for MAP has also been made to the competent authority of the other Contracting State, the date of application, the contact information of this competent authority, a sample of the application documents, and if there is a finalized application, a copy of the information and documents regarding its outcome,

- l) The following statement of commitment should also be included in the letter of application:

"I confirm the accuracy of the information above and, if so requested, I undertake to provide additional information and documents on time."

The following additional information is also required for the cases related to transfer pricing:

- a) The general framework of comparable transactions and methods of correction,
- b) Explanation of the method applied for correction,
- c) Explanation on the appropriateness of the transfer pricing method applied for correction,

If it is required after examining the application, additional information and documents related to the case may be requested within the time limit given.

If additional information and documents are not submitted to our Administration within that time limit, the application for Mutual Agreement Procedure will not be taken into consideration and will be rejected. However, if the applicant provides additional information and documents before the time limit specified in the DTA/TPL expires and after the time limit given for the additional information and documents, it is deemed that he has made a request as of the date on which he presents the information and documents.

3. THE PROCESS OF MAP AND THE RESULTS

3.1 How does the process continue after the taxpayer requests?

The requests are examined on;

- a) whether it is within the scope of the DTA,
- b) whether it was made to the correct competent authority,
- c) whether it was done appropriately and within time limits,

and the appropriate ones are accepted.

When it is determined that the taxpayer's application is appropriate after the evaluation by the competent authorities, in other words, when there is a taxation or a doubt for taxation not in accordance with the DTA, and if the problem cannot be resolved by the competent authority itself, it would be possible to initiate a MAP by communicating with the competent authority of the other Contracting State.

Taxpayers are not involved in this discussion process, but they have the right to be informed on the process by their own competent authorities.

If the taxpayer's application is accepted, there is no time limitation for concluding the discussions with the competent authorities of the other State. This period varies depending on the nature of the specific case. However, the international approach on the issue is that this period should not exceed two years and this approach is generally complied with in practice by our country, and we endeavor to resolve the application as soon as possible.

Competent authorities are expected to review the taxpayer's application, commence the MAP if they quite agree with the taxpayer and make an effort to reach an agreement. DTAs do not necessarily require that competent authorities of the Contracting States must reach an agreement at the end of a MAP that has been commenced.

3.2 Is the result binding for the taxpayer?

If the competent authorities of the Contracting States reach an agreement, then the competent authorities of the State to which the taxpayer has made the application will inform the taxpayer on the final decision, and the decision is implemented, provided that the taxpayer also accepts the decision.

The taxpayer must notify the Administration whether he accepts the result or not within thirty days from the date of notifying the final decision. If this notification is not given by the taxpayer, it shall be assumed that the taxpayer does not accept the result of the MAP.

Upon the taxpayer accepting the final decision, the agreement is reached and the result is notified to the other Contracting State.

Nevertheless, during the implementation of the final decision, it is important to consider whether or not to take into account the statute of limitations for correction specified in the domestic legislation. The table indicating the information on how the limitations are implemented by each country can be found on the website of the Revenue Administration.

If an adjustment is required in Türkiye pursuant to the final decision, the result shall be notified to the local tax office and the tax and penalties shall be adjusted accordingly.

Late payment interest shall be applied to the accrued taxes at the rate of default interest rate determined in the Collection Procedure of Public Receivables Law No. 6183. Late payment interest is applied for the period starting from the normal due date of the tax specified in the tax laws and for the period to which the assessment is relevant, until the date on which the taxpayer notifies that he accepts the result of the mutual agreement.

Taxes and penalty notified to taxpayers must be paid within one month from the date of notification. If all amounts of the tax and half of the penalty subject to adjustment are paid within this period, half of the penalty will be reduced.

In the event of mutual agreement, the taxpayer shall not file a lawsuit or not file a complaint to any authority regarding the matters agreed upon and the adjusted taxes and penalties in accordance with the mutual agreement and shall not benefit from the penalty reduction and settlement provisions pursuant to Article 376 of TPL.

Consequently, the agreement reached by the competent authorities at the end of the MAP is not binding on the taxpayer. The taxpayer may accept the final decision agreed by the competent authorities or have recourse to other remedies specified in the domestic laws of the Contracting State of which he is a resident considering the time limits for these remedies.

3.3 Shall the request halt/interrupt the statute of limitation?

Circumstances halting or interrupting the statute of limitations are regulated under our domestic legislation. MAP application halts the statute of limitation in TPL for taxes and penalties subject to MAP application as of the date of application.

The halted statute of limitation continues to elapse;

- from the date of notification of rejection made to the taxpayer in the event that the application is rejected due to incompleteness of the deficiencies in the application,
- from the date of notification for rejection in the event that the application is rejected because the application is not within the scope of the DTA, or is not made to the correct competent authority, or within the time limits provided in the DTA/TPL,
- from the date the taxpayer notifies that he does not accept the result in the event that the taxpayer does not accept the result of the application concluded by our Administration/the agreement reached with the other Contracting State,
- as of the day following the end of the thirtieth day in the event that the taxpayer does not notify within thirty days after notification of the result of the application concluded by our/the DTA reached with the other Contracting State.

The taxpayer can always withdraw his application to our Administration except in the case of accepting the final decision. In this case, from the date on which the withdrawal request is received by our Administration, the statute of limitations will elapse from where it halted.

In our domestic legislation, MAP request is not counted as interrupting the statute of limitation.

3.4 Shall the request halt the collection of taxes?

Circumstances halting the collection of taxes are regulated under our domestic legislation. Neither the taxpayer's request for a MAP nor the commencement of the MAP by competent authorities halts the collection of taxes.

4. MAP AND NATIONAL REMEDIES

It has been mentioned in the previous sections that a taxpayer who considers to be taxed not in accordance with the provisions of the DTA has two alternatives to solve the problem. These alternatives are to resolve the tax dispute through national remedies or to apply for a MAP under the relevant DTA. One of the national remedies for tax dispute is judiciary and the other is settlement.

4.1 Does the request for the commencement of the MAP preclude a lawsuit?

Application for MAP does not preclude a lawsuit at the tax court.

In the case of an application for MAP before filing a lawsuit:

- The period for filing a lawsuit regarding the taxes and penalties assessed and notified, and the tax accrued in the declaration submitted with reservation within the scope of the application shall be suspended.

- In the case of rejection of the application, or not reaching an agreement with the other Contracting State, the taxpayer may file a lawsuit at the tax court within the remaining period for filing a lawsuit from the notification date of the result.

If the period for filing a lawsuit is less than fifteen days, this period shall be extended by fifteen days from the date of notification.

- In the case that the taxpayer does not accept the final decision or it is deemed not to have accepted the result notified to him, the period for filing a lawsuit elapses as of the end of the thirty-day period given to notify the result.

If the period for filing a lawsuit is less than fifteen days, this period shall be extended by fifteen days from the date of notification.

In the case of an application for MAP after filing a lawsuit:

- A lawsuit is not examined by the tax court until the application is resulted; if it is examined and decided, the result of the MAP application shall be taken into consideration.
- In the case of rejection of the application, or not reaching an agreement with the other Contracting State the taxpayer does not accept the final decision or it is deemed not to have accepted the result notified to him, the suspended lawsuit shall continue to be tried.

If there is a final court decision before the MAP application, the MAP application may be accepted only in this case an adjustment needs to be made in the other country in order to prevent the double taxation.

4.2 Does the request for the commencement of the MAP preclude settlement before/after assessment?

The taxpayer may request settlement before/after assessment before, after, or simultaneously with the MAP application. In this case, settlement before/after assessment is postponed until the application is finalized.

In the case of rejection of the application, or not reaching an agreement with the other Contracting State, the taxpayer does not accept the final decision or it is deemed not to have accepted the result notified to him, the settlement before/after assessment shall proceed.

If the taxpayer prefers to exercise his right to the settlement before/after assessment without waiting for the conclusion of the MAP, he shall be deemed to have waived the application for the MAP.

In the case that the settlement is reached, if an adjustment is to be made in the other Contracting State to prevent double taxation which might arise as a result of the settlement, a MAP application can be accepted only in this case.

If the settlement is not reached, taxpayers may apply for the MAP again within the time limits specified in the DTA/TPL.

Example 7: Application for MAP after reaching a settlement

An audit was initiated in Türkiye in ÜVY Hold., and notification on taxes and penalties imposed based on the tax audit report issued concerning the payments made to OPR Corp., resident of Croatia which is the associated company was made on 22nd November 2023 to ÜVY Hold.

ÜVY Hold. requested settlement after assessment for tax assessment and penalty and the settlement was reached.

Since the settlement was reached, ÜVY Hold. shall not apply for a MAP for taxation not made in accordance with the DTA.

On the other hand, ÜVY Hold., a resident of Türkiye may apply to our Administration within the scope of the DTA in order to avoid double taxation by making adjustment in the accounts of Croatia resident OPR Company depending on the assessment made in Türkiye.

5. ADVANCE PRICING ARRANGEMENTS

Advance pricing arrangements are one of the alternative remedies to avoid possible tax disputes in transactions subject to transfer pricing and determine, in advance of controlled transactions (transactions between related parties), an appropriate set of criteria (e.g. transfer pricing method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time (up to 5 years).

Only corporate taxpayers who have transactions with related parties abroad can apply for advance pricing arrangements. There is no specific timeline for submitting an advance pricing arrangement application. The taxpayer who has applied to the Administration for an advance pricing arrangement may request a unilateral, bilateral or multilateral advance pricing arrangement. The process of the arrangement shall be unilateral if it occurs between the taxpayer and the tax administration without the participation of the tax authorities of the other jurisdiction; bilateral, if it occurs between two tax administrations in two different jurisdictions and the two related parties in the jurisdictions of these administrations; multilateral, if it occurs between tax administrations of more than two jurisdictions and more than two related parties in the jurisdictions of these administrations.

Requests for bilateral or multilateral advance pricing arrangement are considered within the framework of the provisions of the MAP of the DTAs in force with the relevant jurisdiction or jurisdictions.

A roll-back of an advance pricing arrangement is possible for those previous fiscal years that are still open under the statute of limitation (where the relevant facts and circumstances in the earlier fiscal years are the same).

The taxpayer and the Administration may ensure that the specified method is implemented for the periods in question, by including these periods within the scope of the arrangement.

Information about the subject is available on

https://gib.gov.tr/sites/default/files/fileadmin/user_upload/Tebligler/5520/transfertebliğ1degisen3.pdf

**This guideline has been prepared having regard to current
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domestic laws.**



For further information:

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