

Legal Compliance Review of Stamp Duties within the Scope of Tenders made by TEIAS is now able to be made within the Scope of “Correction-Complaint” Provisions

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The Assembly of Tax Courts of Council of State ruled that legal compliance review and examination of collection of stamp duties arising from tender decisions taken by Türkiye Elektrik  letim Anonim  irketi can be made within the scope of the "correction-complaint" provisions of the Tax Procedural Law.

The application subject to the decision discussed whether legal compliance review and examination of collection of stamp duties arising from tender decisions taken by Türkiye Elektrik  letim Anonim  irketi can be made within the scope of the "correction-complaint" provisions of Tax Procedural Law numbered 213.

In this context, the Assembly of Tax Courts of Council of State stated, pointing out the tax error provisions regulated in article 116 and the following of Tax Procedural Law numbered 213, that the alleged illegalities regarding the collection of stamp duties arising from the tender decisions taken by Türkiye Elektrik  letim Anonim  irketi are related to the essence of the taxation process and the determination of the tax liability. Consequently, the court ruled that considering type of persons who won tender, legal compliance review and examination of these allegations should be made within the framework of tax errors and that therefore is subject to correction and complaint provisions of Tax Procedural Law numbered 213.

The full text of the Council of State's decision numbered 2022/4 E. and 2022/8 K., published in Official Gazette numbered 31904 on 26 July 2022 is available at this [link](#). (Only available in Turkish)

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