

Turkey's Council of Ministers Ratifies International Tax Assistance Convention

7 Feb 2018

Turkey's Council of Ministers has now ratified the Convention on Mutual Administrative Assistance in Tax Matters ("**Convention**"), subject to several exclusions. The Convention involves Council of Europe and OECD member states. Its primary purpose is for signatories to exchange information and offer cross-border assistance during tax issues.

Turkey signed the Convention on 3 November 2011 and Parliament ratified it via Ratifying Law number 7018 on 3 May 2017.

Parties to the Convention agree to:

- Exchange information which is foreseeably relevant for administration or enforcement of domestic laws.
- Assist during collection of tax debts.

Turkey signed the Convention subject to several reservations where the country reserves the right not to provide assistance regarding:

- Taxes on income, profits, capital gains or net wealth, imposed on behalf of a party's political subdivisions or local authorities.
- Compulsory social security premiums.
- The following taxes (except customs duties):
 - Estate, inheritance or gift taxes.
 - Taxes on immovable property.
 - Specific taxes on goods and services such as excise taxes.
 - Taxes on use or ownership of motor vehicles.
 - Taxes on use or ownership of movable property (other than motor vehicles).
- Any other taxes.
- Taxes in the categories above, which are imposed on behalf of a party's political subdivisions or local authorities.

Please see this [link](#) for the full text of the Convention.

Related Practices

- [Tax, Fiscal and Public Debts](#)
- [Administrative Procedures and Actions](#)

Related Attorneys

- [BENAN ARSEVEN](#)
- [SEV? ?SLAMAGEÇ](#)