

Turkish Constitutional Court: Legislative Limit on Reservation Notations for Tax Declarations Not Unconstitutional

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Taxpayers in Turkey can file lawsuits against assessments of tax bases, provided their declaration included a reservation annotation and was made by the relevant deadline. Taxpayers cannot add a reservation annotation if their declaration was made after the deadline (correction declarations). The Constitutional Court considered this limitation. By majority, the court ruled that while the provision limits taxpayers' opportunity to put forward their claims and defenses, it does not harm the core of the right to access the courts, nor disproportionality limit the right to legal remedies.

The court noted that adding reservation annotations to correction declarations and lawsuits against correction declarations are a matter of case law, rather than directly relating to the wording of the legislation. Therefore, the court ruled that these aspects are not a constitutional issue.

Please see this [link](#) for the full text of the Constitutional Court's decision dated 14 June 2017, numbered E. 2017/24, K. 2017/112 which was published in the Official Gazette number 30128 on 19 July 2017 (only available in Turkish).

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