

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

TURKEY

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 26 March 2018 - Or. Engl. (*in force since 1 July 2018*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . the income tax;
 - . the corporation tax.
- . **Article 2, paragraph 1.a.ii:** --
- . **Article 2, paragraph 1.a.iii:** --
- . **Article 2, paragraph 1.b.i:** --
- . **Article 2, paragraph 1.b.ii:** --
- . **Article 2, paragraph 1.b.iii.A:** --
- . **Article 2, paragraph 1.b.iii.B:** --
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** --
- . **Article 2, paragraph 1.b.iii.E:** --
- . **Article 2, paragraph 1.b.iii.F:** --
- . **Article 2, paragraph 1.b.iii.G:** --
- . **Article 2, paragraph 1.b.iv:** --

ANNEX B – Competent Authorities

The Minister of Finance or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

All individuals possessing Turkish nationality in accordance with the Turkish Nationality Code, and all legal persons, partnership or association deriving their status as such from the laws in force in Turkey.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>