

**ACT ON THE ESTABLISHMENT AND DUTIES OF
REGIONAL ADMINISTRATIVE COURTS, ADMINISTRATIVE
COURTS AND TAX COURTS**

Act No : 2576
Date of Enactment : 6/1/1982
Promulgation in the Official Gazette : **Date:** 20/1/1982 **No:** 17580
Collection of Acts : **Order:** 5, **Volume:** 21, **Page:** 139

Definition:

Article 1 – Regional administrative courts, administrative courts and tax courts are independent courts of general jurisdiction established to fulfil the duties assigned by this Law.

Establishment:

Article 2 – 1. Regional administrative courts, administrative courts and tax courts shall be established and their jurisdiction determined by the Ministry of Justice in accordance with their geographical conditions and workload.

2. The opinions of the Ministry of Internal Affairs, the Ministry of Finance and the Ministry of Customs and Monopolies shall be obtained regarding the establishment of the regional administrative courts, administrative courts and tax courts and the determination of their jurisdiction

3. The decision to abolish these courts or to change their jurisdiction shall be taken by the Council of Judges and Prosecutors upon the recommendation of the Ministry of Justice, considering the opinions of the Ministry of Internal Affairs, the Ministry of Finance and the Ministry of Customs and Monopolies.

4. **(Amended: 30/4/2013-6460/Article 4)** Where more than one administrative or tax court operate within the same jurisdiction and if there is no other provision in the special laws, the division of labour among the courts can be determined by the Council of Judges and Prosecutors in order to ensure specialisation, by taking into account the workload and the nature of the works received. These decisions shall be published in the Official Gazette. The courts shall be obliged to hear the cases assigned to them.

5. The decisions about the establishment and abolishment of these courts and the change of their jurisdiction shall be published in the Official Gazette.

Composition of the Regional Administrative Courts: ⁽¹⁾

Article 3 – (Amended: 18/6/2014-6545/ Article 3)

1. The regional administrative courts shall be composed of the presidency, the board of presidents, chambers, justice commission of regional administrative court and directorates.

2. Each regional administrative court shall have at least two chambers: the administrative chamber and the tax chamber. Where necessary, the number of the chambers can be increased or decreased by the Council of Judges and Prosecutors upon the proposal of the Ministry of Justice.

3. The chambers shall consist of a single president and an adequate number of members.

4. The president and members of the regional administrative court shall be assigned by the Council of Judges and Prosecutors.

(1) The text of this Article before it was amended by Law no. 6545 dated 18 June 2014 is as follows:

“Composition of the Regional Administrative Courts:

Article 3 – 1. The regional administrative courts shall be composed of the president of the regional administrative court and two members. **(Added three sentences: 2/7/2012-6352/Article 49)** The president and members of the Regional Administrative Courts shall be assigned by the Council of Judges and Prosecutors. These courts can work in multiple councils where necessary. The composition of these councils, the distribution of work among the courts can be determined by the Council of Judges and Prosecutors in order to ensure specialisation, by taking into account the workload and the nature of the works received among them and those who will preside these councils shall be determined by the Council of Judges and Prosecutors.

2. **(Abolished: 8/6/2000 - 4577/Article 1)**

3. **(Amended: 8/6/2000 - 4577/Article 1) (Abolished first sentence: 2/7/2012-6352/Article 49) (...)** In the absence of the court presidents for legal reasons, the most senior member shall represent the president. The absence of the most senior member for the same reasons shall be filled by the judges of the administrative and tax courts in the region according to the order of precedence. **(Abolished third, fourth and fifth sentences: 2/7/2012-6352/Article 49) (...)**

4. Members of the Council of State who make a request to be assigned as president of the regional administrative courts of Ankara, Istanbul and Izmir can do so upon approval by the Council of Judges and Prosecutors. Those who are assigned by this means shall maintain all kinds of personal rights as well as the capacity, position, monthly salary and allowance of the Council of State membership. Their financial and social rights, as well as monthly salaries and allowances, shall continue to be paid from the budget of the Council of State.”

Duties of the regional administrative courts:

Article 3/A- (Added: 18/6/2014-6545/Article 4)

The duties of the regional administrative courts are as follows:

- a) To examine and conclude the requests for appeal.
- b) To resolve disputes regarding duties and jurisdiction between the administrative and tax courts within their jurisdiction.
- c) To perform the duties assigned by other laws.

Duties of the president of the regional administrative court, heads and members of the chambers: ⁽¹⁾⁽²⁾

Article 3/B- (Added: 18/6/2014-6545/Article 5)

1. The duties of the president of the regional administrative court are as follows: ⁽²⁾

- a) To represent the court.
- b) To preside over the board of presidents and the justice commission of the regional administrative court, ; to execute the decisions taken.
- c) To preside over one of the chambers of the regional administrative court.
- d) To ensure that the court performs its functions congruously, efficiently and properly; and to take measures deemed appropriate to this end.
- e) To perform the general management functions of the regional administrative court.
- f) To supervise the officers of the regional administrative court or to have them supervised; to impose the disciplinary penalties specified in the relevant law on those among the personnel, who work directly under the president. ⁽²⁾
- g) To consult the board of presidents for the resolution of disputes among the chambers regarding decisions finally taken by the chambers in similar cases.
- h) **(Added: 20/7/2017-7035/Article 1)** To assign members from other chambers according to the seniority and order, as the case may be, in cases where the members of a chamber cannot convene for legal or actual reasons. ⁽²⁾

1) To perform other duties assigned by law. ⁽²⁾

2. **(Added: 20/7/2017-7035/Article 1)** Duties of the heads of chambers are as follows:

- a) To ensure that the chambers perform their functions in a congruous, efficient and proper manner and that the proceedings are examined and concluded within a reasonable period of time; to take measures for settling the differences and disputes that arise among the chamber's own decisions.
- b) To submit the file to a member to be examined and to ensure that the decisions are written in time.
- c) To ensure that the personnel affairs are managed and to forward the requests for leave to the justice commission along with their opinions.
- d) To inspect the functioning of the registry of the chamber and to impose the disciplinary penalties specified in the relevant law on the personnel.
- e) To perform other duties assigned by law.

(1) While the heading of this Article was "Duties of the president of the regional administrative court:" it was amended as entered into the text by Article 1 of Law no 7035 dated 20 July 2017.

(2) Pursuant to Article 1 of Law no 7035 dated 20 July 2017, the number "1." was added to the beginning of the first paragraph of this Article, the phrase "or to have them supervised; to impose the disciplinary penalties specified in the relevant law on those among the personnel, who work directly under the president" was added to the sub-paragraph (f) of the same paragraph after the phrase "to supervise" and the sub-paragraph (h) was added to the same paragraph after the sub-paragraph (g) and the existing sub-paragraph (h) was continued as sub-paragraph (i).

3. **(Added: 20/7/2017-7035/Article 1)** Duties of the members are as follows:

- a) To examine the files given by the head of chamber as required and in a timely manner and to submit these files to the committee, to convey their opinions and to write the decisions.
- b) To participate in the hearing and debates held at their chambers.
- c) To assist the head of chamber in ensuring that the chamber performs its functions in a congruous, efficient and proper manner and in examining and concluding the works within a reasonable period of time.
- d) To perform other duties assigned by the head of chamber pursuant to this Law.

4. **(Added: 20/7/2017-7035/Article 1)** In the absence of the president of the regional administrative court, the most senior head of chambers shall represent the president, excluding their duties in the justice commission and at the chamber.

Board of presidents of the regional administrative court:⁽¹⁾

Article 3/C- (Added: 18/6/2014-6545/Article 6)

1. Board of presidents of the regional administrative court shall be composed of the president of the regional administrative court and the heads of chambers.

2. Where the president of the regional administrative court is absent, the most senior head of chambers shall preside over the board.

3. If the head of chamber has an excuse, the most senior member of that chamber shall participate in the board.

4. Duties of the board of presidents of the regional administrative court are as follows:

- a) To resolve the disputes regarding the division of labour among the chambers.⁽¹⁾
- b) **(Abolished: 20/7/2017-7035/Article 2)**
- c) In case of any conflict or dispute among the final decisions taken by the chambers of the regional administrative court or by chambers of different regional administrative courts in similar cases; on its own motion, or upon a justified request of the chambers of the relevant regional administrative court or of those with the right to appeal for the resolution of such conflict or dispute, to forward such request, where it is deemed appropriate, to the Council of State by adding its own opinions.

d) To perform other duties assigned by law.

5. Articles 39 and 40 of the Council of State Law no. 2575 dated 6 January 1982 shall be applied for the requests to be filed in accordance with the sub-paragraph (c) of the fourth paragraph.

6. Board of Presidents shall fully convene and decide by majority. In case of equal number of votes, the party with the president is considered to have ensured the majority.

Duties of the chambers:⁽²⁾

Article 3/D- (Added: 18/6/2014-6545/Article 7)

1. The duties of the chambers of the regional administrative court are as follows:

- a) To examine and conclude the requests of appeal made against the final decisions taken by the courts of first instance and which can be appealed.

(1) Pursuant to Article 2 of Law no 7035 dated 20 July 2017, the phrase "To determine the division of labour among the chambers of the regional administrative court in order to ensure specialisation, by taking into account the workload and the nature of the works received" set forth in the sub-paragraph (a) of the fourth paragraph of this Article was amended as "Chambers".

(2) Pursuant to Article 3 of Law no. 7035 dated 20 July 2017, the number "1." was added to the beginning of the first paragraph of this Article.

b) To examine and conclude the objections made against the decisions taken by the courts of first instance about the requests for stay of execution.

c) To resolve the disputes of duty and authorization among the courts of first instance within the jurisdiction.

d) In cases where any actual or legal obstacle prevents the competent court of first instance within the jurisdiction from hearing a case or where hesitation arises with respect to the jurisdictional boundaries of two courts or where both courts decide that they are authorised to hear the same case, to decide on the referral of that case to another court within the jurisdiction of the regional administrative court or the assignment of the competent court.

e) To perform other duties assigned by law.

2. **(Added: 20/7/2017-7035/Article 3)** The cases pertaining to the duty of the two chambers are concluded at the meeting to be held by those chambers together upon the request of the relevant chamber. The most senior head of chambers participate in and preside over this meeting. The quorum for convention and negotiation is five. The decisions are made by a majority vote. These cases are assigned the docket and decision numbers of the relevant chamber that makes the request.

3. **(Added: 20/7/2017-7035/Article 3)** The division of labour among the chambers of the regional administrative court is determined by the Council of Judges and Prosecutors in consideration of the workload and the nature of the works received.

Qualifications and appointment of the president of the regional administrative court, the heads of chambers and members of chambers:

Article 3/E- (Added: 18/6/2014-6545/Article 8)

1. The president of the regional administrative court and the heads of chambers shall be appointed by the Council of Judges and Prosecutors from among the administrative judicial judges and prosecutors who are included in the first-grade and have not lost the necessary qualifications for being selected for the first-grade; and the members of the chambers shall be appointed by the Council of Judges and Prosecutors from among the administrative judicial judges and prosecutors who have been selected at least for the first-grade and have not lost the necessary qualifications for being selected for the first-grade.

2. The heads and members of the chambers of the Council of State may be appointed, upon their request, as the president of the regional administrative court or heads of chambers by the Council of Judges and Prosecutors for a term of four years. The same procedure shall apply to the appointments to be made in another regional administrative court. The titles, position, monthly salaries and allowances and any kind of personal rights of those appointed as members of the Council of State in such form shall be protected; their monthly salaries and allowances and any kind of financial and social rights shall continue to be paid from the budget of the Council of State; their disciplinary and criminal investigations and prosecutions thereof shall be subject to the provisions related to the members of the Council of State; the term of office within the scope of this duty shall be deemed to have been served as a member of the Council of State. These persons may not take part in the deeds and actions carried out in the Council of State by its members; they may not become candidates and vote in the elections in the Council of State, except for the elections for the membership of the Council of Judges and Prosecutors; they shall return to their positions in the Council of State upon their request.

Meeting and decision: ⁽¹⁾

Article 3/F-(Added: 18/6/2014-6545/Article 9)

1. Each chamber shall convene with the participation of a head and two members. The negotiations shall be held in confidence and the decisions shall be taken by majority.

2. If a chamber cannot convene for legal or actual reasons, the deficiency shall be filled with the members designated from the other chambers upon the decision of the president of the regional administrative court; or where this is also not possible, by the members designated by the Council of Judges and Prosecutors from the other regional administrative courts. ⁽¹⁾

3. If the president of the chamber cannot be present for legal or actual reasons, the most senior member of the chamber shall preside over it.

(1) Pursuant to Article 4 of Law no. 7035 dated 20 July 2017, the phrase "of the board of presidents" set forth in the second paragraph of this Article was amended as "of the president of the regional administrative court".

*Justice commission of the regional administrative court:***Article 3/G- (Added: 18/6/2014-6545/Article 10)**

1. Each regional administrative court shall have one justice commission of the regional administrative court.

2. The commission shall be composed of two principal members who are designated from among the heads of chambers by the Council of Judges and Prosecutors and shall be presided by the president of the regional administrative court. The Council of Judges and Prosecutors shall also designate two substitute members among the heads or members of chambers. In the absence of the president, the most senior head of chamber, who is a principal member; and in the absence of the principal members, the substitute members shall participate in the commission according to their seniority.

3. The commission fully convenes and takes decisions by majority vote.

4. The justice commission of the regional administrative court shall perform the duties specified in Articles 114 and 115 of the Judges and Prosecutors Law no. 2802 dated 24 February 1983 and the duties assigned by the other laws.

*Directorates:***Article 3/H- (Added: 18/6/2014-6545/Article 11)**

1. A section of registry and a section of administrative affairs, as well as other directorates, where deemed necessary, shall be established in the office of the president of the regional administrative court, chambers and justice commission.

2. Each directorate shall have a director and an adequate number of officers.

*Investigation and prosecution procedure:***Article 3/I – (Added: 17/4/2017-DECREE LAW-690/Article 1; Accepted Exactly: 1/2/2018-7077/Article 1)**

The provisions of Article 47 of Law no. 5235 dated 26 September 2004 on the Establishment, Duties and Authorities of the First Instance Courts for Jurisdiction and Regional Courts of Justice shall apply to the investigations and prosecutions related to the crimes of the president, heads and members of chamber who serve at the regional administrative courts, which arise from their duties or which are committed on duty and their personal crimes. However, the phrase “the nearest regional court of justice” set forth in the abovementioned article shall mean the regional court of justice in the province of the regional administrative court at which they perform their duties.

Composition of the Administrative and Tax Courts:

Article 4 – Administrative and tax courts shall consist of one president and an adequate number of members. Boards of courts shall be composed of the president and two members. In the absence of the president, the most senior member shall represent the president.

Duties of the Administrative Courts:

Article 5 – 1. (Amended: 24/2/1988 - 3410/Article 1) Administrative courts shall resolve the following cases, except for the cases which are within the scope of duty of the tax courts and those which will be resolved at the Council of State at the first instance:

- a) Actions of nullity,
- b) Full remedy actions,
- c) **(Amended: 8/6/2000 - 4577/Article 2)** Actions regarding disputes arising between the parties due to the administrative contracts made for the performance of a public service, except for those arising from the concession agreements and contracts for which arbitration is stipulated,
- d) Works assigned by the other laws.

2. The administrative courts shall resolve the cases that are specified by the Special Laws to be under the duty of the Council of State and the cases to which administrative courts are assigned under the Procedure of Administrative Justice Act.

*Duties of the Tax Courts:***Article 6 – (Amended: 24/2/1988 - 3410/Article 2)**

Tax courts shall resolve the following cases:

- a) Actions regarding the general budget, the taxes, duties and charges of the provincial special administrations, municipalities and villages and other financial liabilities, the increases and penalties thereof, as well as tariffs,
- b) Actions regarding the implementation of Law no. 6183 on the Collection Procedure of Assets on the issues set forth in sub-paragraph (a),
- c) Works assigned by the other laws.

Cases to be resolved with one judge: ⁽¹⁾

Article 7 – 1. (Amended first paragraph: 8/6/2000 - 4577/Article 3);

a) Actions of nullity filed against administrative procedures that involve a specific amount of money, and

b) Full remedy actions

in which the amount subject to the dispute does not exceed twenty five thousand Turkish Liras ⁽¹⁾ shall be resolved by one of the judges of the administrative court.

2. **(Amended: 8/6/2000 - 4577/Article 3)** The actions which arise from the disputes specified in the sub-paragraphs (a) and (b) of Article 6 and the total value of which does not exceed twenty five thousand Turkish Liras ⁽¹⁾ shall be resolved by one of the judges of the tax court.

3. The principles regarding the distribution of this type of actions among judges shall be determined in advance by the president of the court so as to balance the works.

Duties of the Regional Administrative Courts:

Article 8 – (Abolished: 18/6/2014-6545/Article 103)

Duties of the Presidents of the Regional Administrative Courts:

Article 9 – (Abolished: 18/6/2014-6545/Article 103)

Duties of the Presidents of the Courts:

Article 10 – The presidents of the courts shall;

a) Manage the debates and hearings, express their opinions and comments, cast their votes. They shall ensure that those who perform their duty at their courts continue such duties, work regularly and that the court functions efficiently,

b) Submit a report to the office of the president of the regional administrative court about the status of the works at their courts and the reasons for the disruptions in the performance of such works, if any, by the end of each calendar year and state the measures that they consider necessary.

c) Perform the duties assigned by the other laws.

(1) Pursuant to Article 50 of Law no. 6352 dated 2 July 2012, the phrases “one billion liras” set forth in the paragraphs (1) and (2) of this Article were amended as “twenty five thousand Turkish Liras”.

Duties of the members:

Article 11 – The members shall examine the files given by the presidents of the courts where they perform their duty without delay and make statements, as required, to the board of courts, express their opinions and comments, cast their votes, write the decisions and carry out the other works assigned to them by the president with regard to the court.

*Directorates and officers of the courts: ⁽¹⁾***Article 12 – (Amended: 18/6/2014-6545/Article 12)**

1. Each court shall have one section of registry.
2. Furthermore, directorates for the administrative, financial and technical affairs shall be established where deemed necessary by the Ministry of Justice.
3. Each directorate shall consist of one director and adequate number of officers.

Amended phrases:

Article 13 – The following phrases set forth in the other laws in relation to the issues that fall into the jurisdiction of the tax courts upon the inauguration of these courts shall have the following meanings:

- a) Commission of Appeals, Tax Appeals Commission, and Customs Arbitration Committee means Tax Office,
- b) Tax conflict means tax case,
- c) Objection means filing a lawsuit at the tax court.

Regulation:

Article 14 – The procedures and principles for the performance of the administrative affairs and secretarial services of the regional administrative courts, administrative courts and tax courts shall be indicated in a regulation to be issued by the Ministry of Justice.

Repealed duties, authorities and provisions:

Article 15 – 1. The duties and authorities that fall into the jurisdiction of the administrative and tax courts and which have been assigned to various boards and commissions by the laws shall end on the date when these courts begin their duty.

2. The provisions regarding the establishment of commissions of tax appeals and the Tax Appeals Commission shall be repealed on the date specified in the first paragraph.

Additional Article 1 – (Added: 24/2/1988 - 3410/Article 4; Amended: 8/6/2000 - 4577/Article 4)

The financial limitations set forth in Article 7 of this Law regarding cases that will be resolved with one judge shall be applied by increasing such limitations applied in the previous year at the revaluation rate determined and announced every year by the Ministry of Finance pursuant to the provisions of the Duplicated Entry 298 of the Tax Procedural Law no. 213 for that year to be effective from the beginning of each calendar year. The limitations determined in such manner that do not exceed one thousand Turkish Liras shall not be taken into account. ⁽²⁾

(1) The heading of this Article, "Court officers:" was amended as entered into the text with Article 12 of Law no. 6545 dated 18 June 2014.

(2) Pursuant to Article 13 of Law no. 6545 dated 18 June 2014, the phrase "ten million liras" set forth in this paragraph was amended as "one thousand Turkish Liras".

The increase in the financial limitations applied to be effective from the beginning of each calendar year pursuant to the paragraph above shall not be applied in cases that were finally concluded by the administrative and tax courts before the date when the increase enters into force and those cases that were dismissed upon the decision of reversal by the Council of State and are being heard again by the court.

Provisional Article 1 – 1. The Ministry of Justice shall establish the regional administrative courts, administrative courts and tax courts, by taking the opinion of the Ministry of Internal Affairs, the Ministry of Finance and the Ministry of Customs and Monopolies, within six months following the date when this Law comes into effect. The establishment of the courts, their jurisdiction and the date when they will begin their duty throughout the country shall be announced in the Official Gazette.

2. Within a period of five years as of the date when this Law comes into effect;

a) Investigating judges of the Council of State and prosecutors of the Council of State,

b) Members of the Ministry of Internal Affairs, on the condition that they have acquired the capacity of district governorship,

c) Members and experts of the High Auditing Board of the Prime Ministry,

d) General managers, deputy general managers of the general and annexed budget chambers and heads of chambers,

e) Chief counsellors, counsellors, legal counsellors of the prime ministry and the ministries, regional and provincial proceedings managers, chamber counsellors, treasury solicitors and legal counsellors of the state economic enterprises,

f) Rapporteurs, expert auditors, lead auditors, auditors, prosecutors and assistant prosecutors of the Court of Accounts,

in addition to those who will be assigned among the candidate judges of administrative jurisdiction, can be assigned to the presidency and membership of the administrative courts. on the condition that they have studied at the university in political sciences, administrative sciences, economy and finance, which include law or knowledge about law in their curricula. Those who are still performing a public duty can, on the condition that they have previously worked in these positions, also be assigned.

3. Within a period of five years as of the date when this Law comes into effect;

a) Investigating judges of the Council of State and the prosecutors of the Council of State,

b) Finance auditors, finance accountants,

c) Presidents and members and the chief rapporteur and rapporteurs of the Tax Appeals Commission and active commissions of tax appeals,

d) The General Manager and deputy general managers of the General Directorate of Revenues of the Ministry of Finance, controllers of revenues, principal consultants and consultants of the General Directorate of Revenues,

e) Legal counsellors of the Ministry of Finance, regional and provincial proceedings managers, chamber counsellors, treasury solicitors,

f) Provincial treasurers and deputy provincial treasurers, managers of the tax offices,

g) The Customs General Manager and deputy customs general managers, consultants, customs head managers, customs managers and Control General Manager and deputy Control General Managers and ministry inspectors of the Ministry of Customs and Monopolies,

in addition to those who will be assigned among the candidate judges of administrative jurisdiction, can be assigned to the presidency and membership of the tax courts on the condition that they have studied at the university in political sciences, administrative sciences, economy and finance, which include law or knowledge about law in their curricula. Those who are still performing a public duty can, on the condition that they have previously worked in these positions, also be assigned.

4. The appointments shall be made by the Council of Judges and Prosecutors by taking the opinions of the institutions and organizations of which the concerned person is a member.

5. Those who will be appointed as president of the regional administrative courts shall be required to perform civil service for ten years, at least three years of which will be in the positions specified above, while those who will be appointed as president and member of other courts shall be required to perform civil service for five years, at least two years of which will be in the positions specified above. However, the five-year period of civil service shall not be required for the president, members, chief rapporteur and rapporteurs of the Tax Appeals Commission and the active commissions of tax appeals.

6. Those who have the qualifications specified in the second and third paragraphs of this article can be appointed as president and member of the regional administrative courts.

7. The president, members, chief rapporteurs and rapporteurs of the Tax Appeals Commission and the active commissions of tax appeals shall preferably be appointed as president and member of the tax courts, on the condition that they have the qualifications prescribed in this article.

8. The record of the concerned person, their success in the position and whether they have the morality and moral quality required by the judgeship shall be evaluated by the Council of Judges and Prosecutors with regard to the appointments.

9. The procedure and period of application to be made pursuant to this Law shall be announced in the Official Gazette by the Ministry of Justice. For the investigating judges of the Council of State and the prosecutors of the Council of State, the application shall not be required.

Provisional Article 2 – 1. In accordance with the provisional article one of this Law, the monthly salary levels and grades of those who will be appointed as presidents and members of the regional administrative, administrative and tax courts shall be determined according to their monthly salary levels and ranges, which are their vested rights.

2. The provisions about the judges of judicial courts shall be applied to the presidents and members of the regional administrative, administrative and tax courts in terms of the monthly salary, additional indicators, allowances and other financial and social rights, as well as personal affairs until the necessary adjustments are made in the Judges Law.

3. a) Investigating judges of the Council of State and the prosecutors of the Council of State on the date when this Law comes into effect shall be subjected to a first-grade examination if they meet the conditions prescribed in the provisions of the Judges Law regarding the qualifications for being selected for the first-grade. This examination shall involve the evaluation of the periods that they have spent in the abovementioned positions. However, those who are at the ranks of the first-grade before the date when this Law comes into effect shall be deemed to have been allocated to the first-grade, without being subjected to the first-grade examination, to be effective from the date when they are promoted to the first-grade, on the condition that they have not lost the ability to be selected as a member of the Council of State.

b) Of those who are appointed for the first time as president and member of the regional administrative, administrative and tax courts from positions other than investigating judge of the Council of State and prosecutor of the Council of State, those who are at the ranks of the first-grade shall be subjected to the first class examination after working for one promotion period, while those who are at the ranks of the second-grade after working for two promotion periods, and those at the ranks of the third-grade after working for three promotion periods, regardless of the period of time required for being allocated to the first-grade in the Judges Law.

c) Periods of service of those who are assigned from the positions of investigating judge of the Council of State and prosecutor of the Council of State to the regional administrative, administrative and tax courts are taken into account while subjecting them to the first-grade examination in the Council of State.

Provisional Article 3 – 1. The cadres in the attached table were created in order to be used in the provincial organisation of the Ministry of Justice for meeting the needs of the courts established by this Law and were added to the section of courts and other sections of the table of cadre related to the class of judges and prosecutors .

2. Any changes to be made in these cadres, provided that they will be limited to the attached table, shall be made by the Council of Judges and Prosecutors for the cadres of judges, and by the Ministry of Finance for the others, until the law on general cadre is enacted.

Provisional Article 4 – 1. The cadres included in the tables of cadre of the Ministry of Finance, among those who are assigned to these courts from the members of the active commissions of tax appeals and the Tax Appeals Commission whose duties will end when the courts established by this Law begin their duty shall be deemed to have been repealed as of the date when the appointment procedure is completed.

2. The rapporteurs who have not completed their two-year period of service in the office of rapporteur of the Tax Appeals Commission and the active commissions of tax appeals on the date when the courts established by this Law begin their duty can be appointed as a candidate for administrative jurisdiction judgeship by the Ministry of Justice.

3. Members of the active commissions of tax appeals and the Tax Appeals Commission who could not be assigned to the courts established by this Law shall be assigned to other positions suitable for their status in the Ministry of Finance and their positions shall be deemed to have been repealed as of the date when the appointment procedure is completed.

Provisional Article 5 – Upon the notification to the Prime Ministry by the Council of those who have been assigned to the office of presidency and membership of the courts in accordance with the provisional article one, but determined by the Council of Judges and Prosecutors to have not been able to accommodate themselves to the profession, the Prime Ministry shall ensure that they are assigned to another position in the administrations included in the general or annexed budget, which is suitable for the salaries at their current level and grade. This provision can only be applied for two promotion periods as of the date of appointment.

Provisional Article 6 – 1. The actions that had been previously filed and the proceedings previously initiated to the Council of State on the issues within the scope of the duties and jurisdiction of the courts established by this Law shall be concluded by the Council of State when these courts begin their duty.

2. If the decisions taken by the commissions and councils the jurisdiction, duty and authorization of which have been repealed by this Law are reversed by the Council of State, these decisions shall be sent to the competent administrative or tax court together with their files.

Provisional Article 7 –1. Actions can be filed to the administrative courts within sixty days from the date when the competent administrative court begins its duty. They can be brought against decisions that have not been objected, the objection or litigation period of which has not expired, and against which no action has been filed yet to councils and commissions on the date when the courts established by this Law begin their duty. The jurisdiction of such councils and commissions may have been repealed due to the disputes within the scope of the jurisdiction of the administrative courts pursuant to the provisions of this Law.

2. Applications can be made to the Council of State within sixty days against decisions that have been concluded by the councils and commissions the jurisdiction of which has been repealed and for which the period of application to the Council of State has not expired yet on the date when the courts established in accordance with this Law begin their duty.

Provisional Article 8 – 1. Actions can be filed to the competent tax court within sixty days against decisions that have not been objected to the tax appeal commissions and the Customs Arbitration Commission due to disputes within the scope of jurisdiction of the tax courts and the objection period of which has not expired yet on the date when the courts established in accordance with this Law begin their duty.

2. Actions can be filed to the Council of State within sixty days against decisions that have been taken by the tax appeals commissions, which have not been appealed in the Tax Appeals Commission or the Council of State and the appeal period of which has not expired yet on the date when the courts established in accordance with this Law begin their duty.

3. Actions can be filed to the Council of State against decisions that have been taken by the Tax Appeals Commission and the Customs Arbitration Commission and whose period of application to the Council of State has not expired yet on the date when the courts established in accordance with this Law begin their duty.

Provisional Article 9 – The files which are retained in the tax appeals commissions and the Customs Arbitration Commission and the other councils whose jurisdiction has been repealed with this Law and which have not been concluded yet on the date when the regional administrative courts, administrative courts and tax courts begin their duty shall be transferred to the competent administrative and tax courts with jurisdiction.

Provisional Article 10 – 1. The principles for the transfer of the files retained in the commissions of tax appeals and the Customs Arbitration Commission to the tax courts shall be determined jointly by the Ministry of Justice, the Ministry of Finance and the Ministry of Customs and Monopolies.

2. The principles for the transfer of the files retained in the other councils whose jurisdiction has been repealed by this Law shall be determined by the Ministry of Justice and the Ministry of Internal Affairs.

Provisional Article 11 – 1. Of the files retained in the Tax Appeals Commission on the date when the tax courts begin their duty,

a) those which can be resolved by one judge in accordance with Article 7 of this Law shall be sent to and concluded by the competent regional administrative courts,

b) the others shall be sent to and concluded by the Council of State.

2. The following principles shall be applied to the files transferred in accordance with the paragraph above:

a) No additional litigation expense and charge shall be collected for these files.

b) The mail expenses of these files shall be covered from the budget of the Ministry of Finance.

c) The files that have been consummated in the Tax Appeals Commission in accordance with the provisions of the Tax Procedural Law shall be deemed to have been consummated without applying the provisions of the Procedure of Administrative Justice Act. The provisions regarding the opinion of the prosecutor in the Council of State shall be reserved.

d) A hearing can be held for these files depending on the decision of the relevant chamber or the court.

e) The notifications of hearing made by the Tax Appeals Commission for these files shall be deemed invalid.

f) If the decision of the tax appeals commission is reversed at the end of the examination made, the file shall be ex officio and finally concluded.

g) The decisions taken by the Tax Appeals Commission with respect to the stay of execution shall be deemed valid. However, these files shall be primarily concluded.

Provisional Article 12 – The files that have been sent to the Tax Appeals Commission upon the decision of reversal by the Council of State and have not been concluded yet by this Commission or those whose decision has been reversed by this Commission upon the decision of reversal by the Council of State, sent to the commission of tax appeals and have not been concluded yet by this commission shall be sent to the competent tax court with jurisdiction and concluded after being examined within the framework of the decision of reversal by these courts.

Provisional Article 13 – Of the files that have been sent to the commission of tax appeals upon the interim decision by the Tax Appeals Commission, the files that can be resolved by a single judge in accordance with Article 7 of this Law shall be submitted to the competent regional administrative court and the others to the Council of State, among those that have been fulfilled as required by the decision; while those which the interim decision has not been fulfilled shall be submitted to the competent tax court to be sent to the competent regional administrative court or the Council of State, as the case may be, after being completed in accordance with this decision.

Provisional Article 14 – The files that have been concluded by the commissions of appeal before the date when the tax courts begin their duty and the decisions of which have not been yet notified shall be sent to the competent tax with jurisdiction within one month as of the date when these courts begin their duty in order to fulfil the notification procedures. The mail expenses of these files shall be covered from the budget of the Ministry of Finance.

Provisional Article 15 – The Ministry of Finance shall be authorised to make transfers from the relevant reserves of the budget of the Ministry of Finance to the existing reserves or the reserves to be newly opened in the budget of the Ministry of Justice and to perform the other relevant procedures for meeting the needs of the courts to be established.

Provisional Article 16 – In the implementation of this Law, the provisions of Law no. 2324 dated 27 October 1980 on the Constitutional Order shall be reserved.

Provisional Article 17 – (Added: 23/6/1983 - 2856/Article 1)

If those appointed as president and member of the regional administrative, administrative and tax courts in accordance with the Provisional Article One of this Law request their retirement within three years as of the date when they begin their duty, the retirement procedures shall be carried out by taking into account the vested rights and monthly salary levels and grades and the additional indicators, where those who have received the monthly salary at the last rank of the first-grade as vested right can do so before they are assigned to the administrative jurisdiction judgeship. The additional indicators for the administrative jurisdiction judgeship shall not be taken into account in practice.

Provisional Article 18 – (Added: 8/6/2000 - 4577/Article 10)

The provisions of paragraphs (1) and (2) of the amended Article 7 of this Law shall not be applied in the actions that have been finally concluded by the administrative and tax courts before the date when the amendment enters into force and the actions whose decision has been reversed upon the decision of reversal by the Council of State and which are being heard again at the court.

Provisional Article 19 – (Added: 30/4/2013 - 6460/Article 5) A decision shall be taken with respect to the division of labour among the courts by the Council of Judges and Prosecutors within six months as of the date when the amendment made in paragraph (4) of Article 2 of this Law and the Law that created this Article comes into force and this decision shall be published in the Official Gazette. The decision shall also specify the date when the courts will begin to work in accordance with the principles for the division of labour. The actions that have been filed by the date when the courts will begin to work in accordance with the principles for the division of labour shall continue to be heard at the relevant courts.

Provisional Article 20 – (Added: 18/6/2014-6545/Article 14) ⁽¹⁾

1. The Ministry of Justice shall establish the regional administrative courts as stipulated in Article 3 of the Law, which has been amended herein, within three months as of the date when this Law comes into force. The establishment of the regional administrative courts, their jurisdiction and the date when they will begin their duty throughout the country shall be announced in the Official Gazette. The existing regional administrative courts shall continue their operations until the date when the newly established regional administrative courts will begin their duty.

2. The files retained at the existing regional administrative courts as of the date when the newly established regional administrative courts will begin duty shall be transferred to the newly established regional administrative courts and distributed to the relevant chambers in consideration of their jurisdiction.

3. Before the date when the newly established regional administrative courts will begin their duty, the appointments of the presidents, heads of chambers and members of these courts shall be made by the Council of Judges and Prosecutors. The appointments of the other personnel who will serve at the regional administrative courts shall be made within the same period.

(1) The text of Article 3, which is set forth in this Article, before it has been amended with Law no. 6545 dated 18 June 2014 is as follows.

“Composition of the Regional Administrative Courts:

Article 3 – 1. The regional administrative courts shall be composed of the president of the regional administrative court and two members. **(Added three sentences: 2/7/2012-6352/Article 49)** The president and members of the Regional Administrative Courts shall be assigned by the Council of Judges and Prosecutors. These courts can work in multiple councils where necessary. The composition of these councils, the division of labour among them and the person to preside over these councils shall be determined by the Council of Judges and Prosecutors.

2. **(Abolished: 8/6/2000 - 4577/Article 1)**

3. **(Amended: 8/6/2000 - 4577/Article 1) (Abolished first sentence: 2/7/2012-6352/Article 49) (...)** In the absence of the court presidents for legal reasons, the most senior member shall represent the president. The absence of the most senior member for the same reasons shall be filled by the judges of the administrative and tax courts in the region according to the order of precedence. **(Abolished third, fourth and fifth sentences: 2/7/2012-6352/Article 49) (...)**

4. Members of the Council of State who make a request to be assigned as president of the regional administrative courts of Ankara, Istanbul and Izmir can do so upon approval by the Council of Judges and Prosecutors. Those who are assigned by this means shall maintain all kinds of personal rights as well as the capacity, position, monthly salary and allowance of the Council of State membership. Their financial and social rights, as well as monthly salaries and allowances shall continue to be paid from the budget of the Council of State.”

4. The justice commissions of the newly established regional administrative courts shall also be established as of the date when these courts will begin their duty.

Provisional Article 21 – (Added: 15/8/2016-KHK/671/Article 28; Accepted Exactly: 9/11/2016-6757/Article 25)

Judges and prosecutors of administrative jurisdiction who have worked in fact as a judge and prosecutor for at least six years and who have been understood to be useful at the regional administrative court can be appointed as a member of the regional administrative court until 1 December 2020..

Entry into force:

Article 16 – This Law comes into force on the date of publication.

Execution:

Article 17 – The provisions of this Law shall be executed by the Council of Ministers.



**PROVISIONAL ARTICLES NOT INCLUDED IN THE
MAIN ACT NO. 2576 DATED 6 JANUARY 1982**

1 – Provisional Article of Law no. 3410 dated 24 February 1988:

Provisional Article – The decision of non-jurisdiction may not be taken by the administrative jurisdiction authorities due to the provision of this Law, which has made an amendment in Article 7 of Law and no. 2576 dated 6 January 1982.

**LIST OF THE DATES OF ENTRY INTO FORCE OF THE LEGISLATION
INTRODUCING ANNEXES AND AMENDMENTS TO THE ACT NO. 2576
AND OF THE PROVISIONS REPEALED BY THE CONSTITUTIONAL
COURT**

Number of the Amending Law/Decree Law or the Repealing Decision of the Constitutional Court	Amended or repealed articles of Law no. 2576	Entry into force
2856	–	25/6/1983
3410	–	2/3/1988
4577	–	15/6/2000
6352	3, 7	5/7/2012
6460	2, Provisional Article 19	30/4/2013
6545	3, 3/A, 3/B, 3/C, 3/D, 3/E, 3/F, 3/G, 3/H, 12, Additional Article 1, Provisional Article 20	28/6/2014
DECREE LAW/671	Provisional Article 21	17/8/2016
6757	Provisional Article 21	24/11/2016
DECREE LAW/690	3/I	29/4/2017
7035	3/B, 3/C, 3/D, 3/F	5/8/2017
7077	3/I	8/3/2018