

**PROCEDURE OF ADMINISTRATIVE JUSTICE ACT <sup>(1)(2)</sup>**

**Law No** : 2577  
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SECTION ONE  
*General Principles*

*Scope and nature:*

**Article 1** – 1. Resolution of the disputes falling into the jurisdiction of the Council of State, regional administrative courts, administrative courts and tax courts shall be subject to the procedures prescribed in this Act.

2. The written jurisdiction procedure shall be applied in the Council of State, regional administrative courts, administrative courts and tax courts, and the examination shall be made based on written documents.

*Types of administrative actions and the limit of the administrative jurisdiction:*

**Article 2** – 1. (Amended: 10/6/1994-4001/Article 1) The types of administrative actions are as follows:

a) (**Repealed: Upon the Decision dated 21 September 1995 and Docket No 1995/27 and Decision No 1995/47 of the Constitutional Court; Re-regulated: 8/6/2000-4577/Article 5**) Actions for annulment filed by those whose interests have been violated by the administrative procedures to repeal such procedures based on their illegality due to one of its aspects such as competence, form, reason, subject and purpose,

b) Full remedy actions filed by those whose personal rights have been directly violated due to the administrative actions and procedures,

c) (**Amended: 18/12/1999-4492/Article 6**) Actions regarding disputes arising between the parties due to any kind of administrative contracts made for the performance of a public service except for disputes arising from the concession agreements and contracts for which arbitration is stipulated.

2. The administrative jurisdiction is limited to the inspection of the compliance of the administrative actions and procedures with the law. The administrative courts cannot review the expediency of an action. No ruling can be made that has the characteristic of an administrative action and procedure, which restricts the performance of the executive function in accordance with the forms and principles prescribed by the laws and the decree laws of the Presidency of the Republic, or in a manner that will remove discretionary powers.<sup>(3)</sup>

3. (**Abolished: 2/7/2018 – DECREE LAW-703/Article 185**)

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(1) The phrase “Head of State” set forth in this Act was corrected as “the President of the Republic” in accordance with Article 1 of Law no. 2779 dated 11 January 1983.

(2) As set forth in this Act, the phrase “Plenary Session of Administrative Law Chambers” was amended as “Board of Administrative Law Chambers”; and the phrase “Plenary Session of Tax Law Chambers” was amended as “Board of Tax Law Chambers” in accordance with Article 15 of Law no. 5183 dated 2 June 2004.

(3) Pursuant to Article 185 of the Decree Law no. 703 dated 2 July 2018, the phrase “and in the decree laws of the Presidency of the Republic” was added after the phrase “by the laws” set forth in this paragraph.

*Filing administrative actions:*

**Article 3 – 1. (Amended: 10/6/1994-4001/Article 2)** The administrative actions are filed with signed petitions written to the presidency of the Council of State, administrative court and tax court.

2. The petitions shall include;

- a) Names and surnames or titles and addresses of the parties and their attorneys or representatives, if any, and the identity number of the real persons,<sup>(1)</sup>
- b) Subject and reasons for the action and the evidence on which the action is based,
- c) Date of written notification of the administrative procedure that is the subject of the action,
- d) The amount subject to dispute in the full remedy actions as well as the actions regarding taxes, duties, charges and similar financial liabilities, and the increases and penalties thereof,
- e) Type and year of the tax or tax penalty related to the tax actions, date and number of the letter of notification served and the taxpayer account number, if any.

3. The originals or copies of the relevant decision and documents shall be added to the lawsuit petition. Petitions and copies of the documents that accompany them shall be one more than the number of the other party.

*Places where the petitions will be filed:*

**Article 4 –** Petitions, defence pleas and any kind of document regarding the actions can be submitted to the presidency of the Council of State or the relevant court, or to the presidencies of administrative or tax courts to be sent to the presidencies of the Council of State or the relevant court. Where there is no administrative or tax court, they can be submitted to the civil courts of first instance, regardless of whether they remain within the boundaries of the metropolitan municipality or to the Turkish consulates in foreign countries.<sup>(2)</sup>

*Cases in which actions can be filed with the same petition:*

**Article 5 – (Amended: 10/6/1994-4001/Article 3)** 1. A separate action shall be filed against each administrative procedure. However, an action can be filed with one petition against multiple procedures if there is a dependency or cause and effect relationship between the procedures in material or legal terms.

2. In order for multiple persons to be able to file an action with a joint petition, the plaintiffs must have a joint right or benefit and the material events or legal reasons that give rise to the action must be the same.

*Procedure to be applied upon the petition:*

**Article 6 – 1.** After the postage and fees of the petitions submitted to the presidencies of the Council of State, administrative court and tax court or to the institutions written in Article 4 are collected, they shall be immediately registered into the registry and the date and number of the registration shall be written on the petition. The action shall be deemed to have been filed on the date of registration.

2. A signed and sealed receipt without a stamp, which indicates the date and number of the registration shall be given to the plaintiffs.

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(1) Pursuant to Article 51 of Law no. 6352 dated 2 July 2012, the phrase “and the identity number of the real persons” was added to the end of this sub-paragraph.

(2) Pursuant to Article 52 of Law no. 6352 dated 2 July 2012, the phrase “regardless of whether it remains within the boundaries of the metropolitan municipality” was added after the phrase “where there is no” set forth in this sub-paragraph.

3. The petitions given to the other institutions written in Article 4 shall be sent to the presidency of the Council of State or the relevant court with the registered letter within no later than three days. If transaction stamps are not available in these institutions, the amount of money collected for them and the date and number of the receipt shall be written on the petitions.

4. **(Amended: 10/6/1994-4001/Article 4)** If an action has been filed without paying the postage or fee or with incomplete postage or fee for any reason, the concerned person shall be notified by the head of chamber or the investigating judge, the president of the court or a judge to be assigned by the head of chamber that the postage and fee must be paid and completed within thirty days. If it is not fulfilled in spite of the notification, the same notice shall be sent another time. If the postage or fee is not paid or completed within the given period of time, it shall be decided that the action has not been filed and is the plaintiff shall be notified accordingly.

5. **(Amended: 10/6/1994-4001/Article 4)** If the postage rate is decreased after the action has been filed to the extent that it prevents the performance of the notification procedures, the concerned person shall be notified by the head of chamber or the investigating judge, the president of the court or the judge to be assigned by the head of chamber that the postage should be completed within thirty days. If the action required is not taken in spite of the notification, the same notice shall be sent another time. If the postage is not completed within the given period of time, the file shall be cancelled. If it is not requested to reopen the file by completing the fee within three months starting from the date of notification of this decision, it shall be decided that the action has not been filed and the plaintiff shall be notified accordingly.

6. **(Amended: 10/6/1994-4001/Article 4)** The notification mentioned in paragraphs 4 and 5 shall be made ex officio from the general budget.

*Time limit for filing an action:*

**Article 7 – 1.** The time limit for filing an action is sixty days in the Council of State and at the administrative courts and thirty days at the tax courts, unless otherwise specified by the special laws.

2. These time limits start on the day following;

a) the date on which the written notification is made in administrative disputes,  
 b) in disputes arising from taxes, duties, charges and similar financial liabilities and the increases and penalties thereof: the date on which the collection is made in taxes the accrual of which depends on the collection; on which the notification is received in cases where a notification is made or in procedures substituting the notification; the date on which payment is made to the right-holder in taxes collected by deduction; on which registration is made in taxes where registration is required; and on which the decision of the relevant authority or commission is received by the administration on the issues which the administration is required to file an action.

3. In cases where a notification is made by promulgation to those whose addresses are not known in accordance with the provisions in the special laws, the time limit shall start fifteen days after the date following the last day of promulgation, unless otherwise stipulated in a special law.

4. In the regulatory procedures whose promulgation is required, the time limit shall start from the day following the date of promulgation. However, upon the implementation of these procedures, the concerned persons can file an action against the regulatory procedure or the implemented procedure or both. The fact that the regulatory procedure has not been annulled does not prevent the annulment of the procedure based on this regulation.

*General principles related to the time limits*

**Article 8** – 1. Time limits shall start as of the day following the date of notification, publication or promulgation.

2. The holidays are included in these periods. If the last day of the time limit coincides with a holiday, the time limit shall extend to the end of the working day following the holiday.

3. If the last day of the periods written in this Act coincides with the recess, these periods shall be deemed to be extended for seven days starting from the date following the day when the recess ends.

*Applications to the institutions with no jurisdiction:<sup>(1)</sup>*

**Article 9 – 1. (Amended: 5/4/1990-3622/Article 2)** In case of dismissal, due to lack of jurisdiction, of the actions filed to judicial (...) courts despite falling into the jurisdiction of the Council of State, administrative and tax courts, an action can be filed to the competent court within thirty days as of the day following the finalisation of the decisions on this matter. The date of application to the judicial authority that is not competent shall be considered as the date of application to the Council of State, administrative and tax courts.<sup>(1)</sup>

2. In the actions filed to the judicial (...) courts and dismissed due to lack of jurisdiction, even if the thirty-day period written in the first paragraph has passed after the finalisation of the decision on the lack of jurisdiction, an administrative action can be filed within this period unless the time limit stipulated for filing an administrative action has expired.<sup>(1)</sup>

*Foreclosure of the administrative authorities:*

**Article 10** – 1. The concerned persons can apply to the administrative authorities for the performance of a procedure or action that might be subject to administrative action.

2. **(Amended: 10/6/1994-4001/Article 5)** If no answer is given within sixty days, the request shall be deemed to have been dismissed. The concerned persons can file an action to the Council of State, administrative and tax courts according to its subject within the time limit for filing an action as of the date when the sixty-day period ends. If the answer given by the administration within the sixty-day period is not final, the concerned person can wait for the final answer or file an action by considering this answer as dismissal of their request. In this case, the time limit for filing an action shall not start. However, the period of waiting cannot exceed six months as of the date of application. In cases where no action is filed or the action is dismissed due to the time limit, if an answer is given by the competent administrative authorities after the expiration of the sixty-day period, an action can be filed within sixty days as of the notification of the answer.

3. **(Abolished: 10/6/1994-4001/Article 5)**

*Applying to the senior authorities:*

**Article 11** – 1. Before filing an administrative action, the concerned persons may request from the senior authority, or in the absence of the senior authority, from the authority which has performed the procedure within the time limit for filing an administrative action, abolishment, withdrawal, amendment of the administrative procedure, or the performance of a new procedure. This application shall suspend the time limit for filing an administrative action that has started.

2. If no answer is given within sixty days, the request shall be deemed to have been dismissed.

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(1) Pursuant to Article 185 of the Decree Law no. 703 dated 2 July 2018, the phrase “and military” set forth in the first paragraph of this Article and the phrase “or military” set forth in the second paragraph were removed from the text of the Article.

3. If the request is dismissed or deemed to have been dismissed, the time limit for filing an action shall restart and the period elapsed until the date of application shall also be taken into account.

**4. (Abolished : 10/6/1994-4001/Article 6)**

*Actions for annulment and full remedy actions:*

**Article 12** –The concerned persons can directly file a full remedy action to the Council of State, administrative and tax courts due to an administrative procedure that violates their rights or file the actions of annulment and the full remedy actions together. They can also file the action of annulment first, and, upon the resolution of the action for annulment, bring the full remedy action as of the notification of the decision on this matter or from the notification of the decision to be taken if an action against this decision is filed. A full remedy action can also be filed due to damages arising from the performance of a procedure, within the time limit for the action starting from the date of performance. In this case, the rights of the concerned persons to apply to the administration, pursuant to Article 11, shall be reserved.

*Directly filing a full remedy action:*

**Article 13** – 1. Those whose rights have been violated by the administrative actions must request, before filing an administrative action, for the fulfilment of their rights by applying to the relevant administration within one year from the written notification or as of the date when they become aware of these actions by other means, and within five years as of the date of the action in all cases. If these requests are partially or wholly rejected, an action can be filed within the time limit for the action as of the day following the notification of the procedure on this matter, or if no answer is given within sixty days about the request, from the end of such period.

2. The condition to apply to the administration stipulated in the first paragraph shall not be sought for the actions that are filed to the administrative jurisdiction authorities if a full remedy action previously filed to the judicial (...) <sup>(1)</sup> authorities that are not competent was dismissed due to lack of jurisdiction. . <sup>(1)</sup>

*Initial examination of the petitions:*

**Article 14** – 1. The petitions shall be registered by the Section of Documentation in the Council of State and referred to the competent chambers by the General Secretariat.

2. **(Amended: 2/7/2012-6352/Article 53)** At the regional administrative, administrative and tax courts, the petitions shall be registered by the documentation office and referred to the relevant courts. A free receipt indicating the date and number of the document shall be given to the petition owner.

3. **(Amended: 5/4/1990-3622/Article 5)** Petitions shall be examined by one investigating judge to be assigned by the head of chamber in the Council of State and the president of the court or a member to be assigned by the president of the court at the administrative and tax courts in terms of the following aspects, respectively:

- a) Duty and authorisation,
- b) Encroachment on administrative authority,
- c) Competency,
- d) Whether there is any procedure that is final and must be executed, which shall be subject to an administrative action,
- e) Statute of limitation,
- f) Indication of the other party,
- g) Compliance with Articles 3 and 5.

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(1) Pursuant to Article 185 of the Decree Law no. 703 dated 2 July 2018, the phrase “and military” set forth in this paragraph was removed from the text of the Article.

4. **(Amended: 5/4/1990-3622/Article 5)** If the petitions are found against the law in these aspects, the competent chamber or court shall be notified about the situation by a report. For the petitions of actions that can be resolved with one judge, no report shall be issued and the provisions of Article 15 shall be applied by the relevant judge. The examination to be made in accordance with the third paragraph and the procedures to be performed in accordance with this paragraph and the fifth paragraph shall be finalised within no later than fifteen days from the date of receipt of the petition.

5. If those who carried out the initial examination do not observe any illegality on these points or the initial examination report is not upheld by the chamber or court, the notification procedure shall be performed.

6. If the above issues are found out after the initial examination, the provision of Article 15 shall be applied in every stage of the action.

*Decision to be taken upon the initial examination:*

**Article 15 – 1. (Amended: 5/4/1990-3622/Article 6)** If any illegality is observed in the issues written in the third paragraph of the Article above by the Council of State or the administrative or tax courts, that the following decisions shall be taken;

a) dismissal of the actions filed on the issues under the jurisdiction of the judicial (...) <sup>(1)</sup> court; dismissal of the action filed to the court that is not competent or does not have jurisdiction on the issues under the jurisdiction of the administrative court due to lack of competence or jurisdiction, and referral of the action file to the court that is competent or has jurisdiction in accordance with sub-paragraph 3/a of Article 14, <sup>(1)</sup>

b) dismissal of the action in cases specified in sub-paragraphs 3/c, 3/d and 3/e,

c) if the action has been filed without showing any defendant or by showing wrong defendant, referral of the petition to the actual defendant pursuant to sub-paragraph 3/f,

d) dismissal of the petitions to be rearranged or to complete the deficiencies in accordance with Articles 3 and 5 within thirty days in cases written in sub-paragraph 3/g, or to file an action in person or via an attorney within thirty days if the action has been filed by the non-attorney representative of the competent person in cases written in sub-paragraph (c),

e) referral of the petitions to the competent administrative authority in the case written in sub-paragraph 3/b.

2. If the petitions are referred to the competent authority, the date of application to the Council of State or the relevant court shall be considered as the date of application to the authority.

3. If the petitions are dismissed due to non-compliance with Article 3, no separate charge shall be collected for the new petitions.

4. **(Amended: 10/6/1994-4001/Article 7)** An appellate or appeal request, as the case may be, can be made against a decision taken by the Council of State or the courts upon the initial examination, except for those related to the dismissal of the action on the issues under the jurisdiction of the administrative court as specified in sub-paragraph 1/a of this Article due to lack of competence and jurisdiction, and the decisions for the notification to the actual defendant as written in sub-paragraph 1/c and for the dismissal of the petitions as written in sub-paragraph 1/d. <sup>(2)</sup>

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(1) Pursuant to Article 185 of the Decree Law no. 703 dated 2 July 2018, the phrase “and military” set forth in this sub-paragraph was removed from the text of the Article.

(2) Pursuant to Article 15 of the Law no. 6545 dated 18 June 2014, the phrase “for the correction of the decision or appeal; for the objection against the decision of one judge” set forth in this sub-paragraph was amended as “appellate or appeal request, as the case may be”.

5. **(Added: 5/4/1990-3622/Article 6)** If the same mistakes are repeated in the petitions re-submitted upon the dismissal of the petition in accordance with sub-paragraph (d) of the first paragraph, the action shall be dismissed.

*Notification and response:*

**Article 16 – 1.** One copy of the lawsuit petitions and annexes thereof shall be notified to the defendant, while the plea given by the defendant shall be notified to the plaintiff.

2. The second petition of the plaintiff shall be notified to the defendant, whereas the second plea of the defendant shall be notified to the plaintiff. The plaintiff cannot respond it. However, if it is found during the hearing that there are issues in the second plea of the defendant requiring the plaintiff to respond, the plaintiff shall be given a period to respond.

3. The parties can respond to the notifications to be made within thirty days as of the date of notification. This period can be extended, not exceeding thirty days and for only once, by the decision of the competent court, upon the request of one of the parties, provided that there are valid reasons. The requests for an extension that are made after the end of the time limit shall not be accepted.

4. The parties may not claim any right based on the pleas or second petitions submitted after the end of the time limit. **(Added sentence: 11/4/2013-6459/Article 4)** However, in full remedy actions, the amount specified in the lawsuit petition can be increased for once by paying the fee until final decision is made, without observing the time limit or other procedural rules. The petition regarding the increase of the amount shall be notified to the opposite party, which will require a response within thirty days.

5. **(Amended: 10/6/1994-4001/Article 8)** The original or certified copy of the procedural files regarding the actions shall be submitted to the presidency of the Council of State or the relevant court along with the plea of the administration.

6. **(Added: 2/7/2012-6352/Article 54)** In actions that are tried in the Council of State in the capacity of the court of first instance, the written opinion of the prosecutor on the justification shall be notified to the parties. The parties can submit their opinions in writing within ten days as of the notification.

*Hearing:*

**Article 17 – 1. (Amended: 5/4/1990-3622/Article 7)** A hearing shall be held upon the request of either party in actions for annulment and full remedy actions exceeding twenty five thousand Turkish Liras, which are filed in the Council of State, administrative and tax courts, and in tax actions regarding taxes, duties, charges and similar financial liabilities levied and the increases and penalties thereof, the total amount of which exceeds twenty five thousand Turkish Liras.<sup>(1) (2)</sup>

2. A hearing can be held in the appellates and appeals, depending on the request of the parties and based on the decision of the Council of State or the relevant regional administrative court.<sup>(3)</sup>

3. A request for hearing can be made in the responses and pleas within the lawsuit petition.

4. **(Amended: 5/4/1990-3622/Article 7)** The Council of State, the court and the judge can decide to hold a hearing on their own motion regardless of the conditions set forth in paragraphs 1 and 2.

5. The hearing notices shall be sent to the parties at least thirty days before the date of hearing.

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(1) The financial limitation set forth in this paragraph was increased to “one billion” liras and entered into the text pursuant to Article 6 of Law no. 4577 dated 8 June 2000.

(2) Pursuant to Article 55 of Law no. 6352 dated 2 July 2012, the phrase “one billion liras” set forth in this paragraph was amended as “twenty five thousand Turkish Liras”.

(3) Pursuant to Article 16 of Law no. 6545 dated 18 June 2014, the phrase “in the objections” set forth in this paragraph was amended as “in the appeals”.

*Principles regarding hearings:*

**Article 18** – 1. The hearings shall be held open to the public. In cases where reasons of public morals or public security require, a part or all of the hearing shall be held secretly by the decision of the competent chamber or court.

2. The hearings shall be directed by the president.

3. In the hearings, the parties shall be called upon to speak twice. If only one of the parties appears, their statements shall be heard. If none of the parties appears, the hearing shall not be held and an examination shall be made based on documentation.

4. It is mandatory for the prosecutor to be present in the hearings of the actions held in the Council of State. After the parties are heard, the prosecutor shall disclose their written opinion. Afterwards, the parties shall be asked for their last words and the hearing shall be ended.

5. In cases regarding a hearing, if the prosecutors request that an inspection, expert examination or evidence assessment is made or the procedure file is brought, and if these requests are not accepted by the competent chamber or board, they shall present their opinion about the essence of the matter separately in writing.

*Taking a decision in the matters for which a hearing is held:*

**Article 19** – (**Amended first sentence: 10/6/1994-4001/Article 9**) A decision shall be taken within no later than fifteen days after the hearing is held. In cases where an interim decision is taken, the files shall be examined principally upon the fulfilment of this decision.

*Examination of the files:*

**Article 20** – 1. (**Amended first sentence: 18/6/2014-6545/Article 17**) The Council of State, regional administrative courts and administrative and tax courts shall make any kind of examination regarding the actions before them of their own motion. The courts might ask the parties and other relevant authorities to send documents that they consider necessary and to present any kind of information within the designated period of time. It is mandatory for the decisions on this matter to be fulfilled within the given period of time. This period can be extended for once only provided that justified reasons are given.

2. If either party fails to fulfil the requirements of the interim decision, the effect of this failure on the decision to be taken shall be evaluated by the court in advance and this issue shall be specified separately in the interim decision.

3. However, if the requested information and documents are related to the security or high interests of the State or the foreign states as well as the security and high interests of the State, the President of the Republic or the relevant Vice President of the Republic or the minister might refuse to give the specified information and documents provided that its reason is notified. (**Added sentence: 10/6/1994-4001/Article 10**) The decision cannot be taken according to defence based on the information and documents that have not been given.<sup>(1)</sup>

4. (**Abolished: 10/6/1994-4001/Article 10**)

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(1) Pursuant to Article 185 of the Decree Law no. 703 dated 2 July 2018, the phrase “the Prime Minister or the relevant” set forth in this paragraph was amended as “the President of the Republic or the relevant Vice President of the Republic or”.



5. **(Amended: 5/4/1990-3622/Article 8)** In the Council of State, regional administrative court, administrative and tax courts, the files shall be examined according to their dates of receipt and shall be finalised in the order in which they are completed, by taking into account their priority or urgency status specified in this Act and other laws as well as priority matters to be promulgated in the Official Gazette after being determined by the Board of Presidents for the Council of State and the Council of Judges and Prosecutors for the other courts. Other files, on the other hand, shall be concluded according to the order in which they are completed and within no later than six months from the date of their completion.<sup>(1)</sup>

6. **(Added: 2/7/2012-6352/Article 56)** In the appeal examinations in regional administrative courts and in the actions tried before a delegation in administrative and tax courts, the interim decisions requesting information and documents specified in the first paragraph and extending additional period can be taken by the head of chamber, the president of the court or the member to whom the file is referred.<sup>(2)</sup>

*Summary procedure:*

**Article 20/A – (Added: 18/6/2014-6545/Article 18)**

1. The summary procedure shall be applied to the disputes arising from the procedures listed below:

- a) Procurement proceedings except for the decisions for prohibition from procurement.
- b) Urgent expropriation proceedings.
- c) Decisions of the High Council for Privatisation.
- d) Sale, allocation and lease of transactions carried out pursuant to the Tourism Incentive Law no. 2634 dated 12 March 1982.
- e) Decisions taken as a result of the environmental impact assessment pursuant to the Environmental Law no. 2872 dated 9 October 1983, except for the administrative sanction decisions.
- f) Decisions of the President of the Republic taken pursuant to the Law no. 6306 dated 16 May 2012 on Transformation of the Areas Under Disaster Risk.<sup>(3)</sup>

2. In the summary procedure:

- a) The time limit for filing an action is thirty days.
- b) The provisions of Article 11 of this Act shall not be applied.
- c) The initial examination shall be held within seven days and the lawsuit petition and annexes thereof shall be notified.
- d) The time limit for the preparation of defence is fifteen days as of the notification of the lawsuit petition and this period can be extended for no more than fifteen days for once only. The file shall be deemed to have been completed upon the presentation of the plea or the end of the time limit for presenting the plea.
- e) No objection can be made against the decisions to be taken with respect to the request for the stay of execution.

*(1) The phrase "... by the Board of Presidency" set forth in this paragraph was amended as "the Board of Presidents" pursuant to Article 10 of Law no. 4001 dated 10 June 1994.*

*(2) Pursuant to Article 5 of Law no. 7035 dated 20 July 2017, the phrase "Administrative" set forth in this paragraph was amended as "The appeal examinations in regional administrative courts, administrative" and the phrase "head of the chamber" was added to this paragraph after the phrase "interim decisions".*

*(3) Pursuant to Article 185 of the Decree Law no. 703 dated 2 July 2018, the phrase "the Council of Ministers" set forth in this item was amended as "the President of the Republic".*

f) These actions shall be concluded within no later than one month as of the completion of the file. The procedures such as taking an interim decision, inspection, expert examination or holding a hearing shall be urgently concluded.

g) An appeal request can be made within fifteen days as of the date of notification against the final decisions taken.

h) The petitions of appeal shall be examined and notified within three days. The provisions of Article 48 of this Act, which are not in contrary to this Article, shall be applied by comparison.

i) The time limit for responding to the petitions of appeal is fifteen days.

j) If the Council of State considers the information obtained about the material cases as sufficient at the end of the examination on the document, or if the appeal only concerns legal issues, or if it is possible to correct the material mistakes in the appealed decision, then the Council of State shall take a decision about the matter. Otherwise, the Council of State shall take a decision again about the matter by making the necessary examination and assessment by itself. However, in cases where it considers the appeal made against the decisions taken upon the initial examination valid, it shall reverse the decision and send back the file. The decisions taken upon the appeal shall be final.

k) The appeal request shall be concluded within no later than two months. The decision shall be notified within no later than one month.

*Jurisdiction procedure for central and common exams:*

**Article 20/B – (Added: 10/9/2014-6552/Article 96)**

1. With regard to the procedure for actions filed about the central and common exams held by the Ministry of National Education and the Centre for Assessment, Selection and Placement, the proceedings and acts regarding these exams and the exam results:

a) The time limit for filing an action shall be ten days.

b) The provisions of Article 11 of this Act shall not be applied.

c) The initial examination shall be made within seven days and the lawsuit petition and annexes thereof shall be notified.

ç) The time limit for a plea shall be three days as of the notification of the lawsuit petition and this period can be extended for no more than three days for once only. The file shall be deemed to have been completed upon the statement or the end of the time limit for making a statement.

d) No objection can be made against the decisions to be taken with respect to the request for the stay of execution.

e) These actions shall be concluded within no later than fifteen days as of the completion of the file. The procedures such as taking an interim decision, inspection, expert examination or holding a hearing shall be urgently concluded.

f) An appeal request can be made within five days as of the date of notification against the final decisions taken.

g) The petitions of appeal shall be examined and notified within three days. The provisions of Article 48 of this Act, which are not in contrary to this Article, shall be applied by comparison.

ğ) The time limit for responding to the petitions of appeal shall be five days.

h) If the Council of State considers the information obtained about the material cases as sufficient at the end of the examination on the document, or if the appeal only concerns legal issues, or if it is possible to correct the material mistakes in the appealed decision, then the Council of State shall take a decision about the matter. Otherwise, the Council of State shall take a decision again about the matter by making the necessary examination and assessment by itself. However, in cases where it considers the appeal made against the decisions taken upon the initial examination valid, it shall reverse the decision and send back the file. The decisions taken upon the appeal shall be final.

1) The appeal request shall be finalised within no later than fifteen days. The decision shall be notified within no later than seven days.

2. The decisions for the stay of execution or annulment, which are taken in the actions filed about the central and common exams held by the Ministry of National Education and the Centre for Assessment, Selection and Placement , the proceedings and acts regarding these exams and the exam results, shall be applied so as to result in favour of the persons who participate in the mentioned exam.

*Documents that are submitted at a later stage:*

**Article 21** – The documents that are not submitted together with the petitions and pleas shall be accepted and notified to the other party if it is considered by the court that their submission in time is not possible. If these documents are submitted in the hearing and the other party declares that it can immediately give its answer or does not consider it necessary to give an answer, these documents shall not be notified separately.

*Decision on the actions:*

**Article 22** – 1. When the subjects are finalised, the issues shall be submitted to vote in order and decided upon.

2. Those who remain in the minority on one of the issues mentioned in Article 15 or on the issues regarding the jurisdiction procedures shall also cast their votes on the matter. The dissenting opinions shall be written under the decisions.

*Reports:*

**Article 23** – A report shall be issued that indicates the names and surnames of the president and members who participate in the negotiations for each action file, the prosecutor, investigating judge and parties who give their opinion in the Council of State, the number of the file examined, the subject of the action, in brief, the judgment and names of those who remain with the majority and the minority. These reports shall be signed at the same meeting by those who participate in the negotiations and kept in their files.

*Issues to include in the judgments:*

**Article 24** – The judgments shall include:

- a) Names and surnames or titles and addresses of the parties and their attorneys or representatives, if any,
- b) A summary of the events as alleged by the plaintiff and the legal basis of their claim, the result of the request and a summary of the defendant's plea,
- c) (**Amended: 10/6/1994-4001/Article 11**) Names and surnames and opinions of the investigating judge and prosecutor in the cases reviewed by the Council of State,
- d) Whether any hearing has been held in the actions with hearing or not; if it has been held, names and surnames of the parties and their attorneys or representatives who were present,
- e) The legal basis of the judgment , its justification and the verdict; the amount of compensation decided regarding actions for compensation,
- f) Litigation expenses and the party for which they are charged,
- g) The date of the judgment and whether it has been taken unanimously or by a majority vote,
- h) Names and surnames and signatures, and the dissenting votes, if any, of the president and members of the court or the judge that made the judgment,
- i) The name of the chamber or court that made the judgment and the docket and judgment numbers of the file.

*Perpetuation and notification of the judgments:*

**Article 25** – An original copy of the judgment, which is signed by the president and members or judge of the court shall be placed in the judgment file and another copy shall be placed in the action file. One copy of the judgment, certified by the seal of the court and the signature of the president or the judge, head of the chamber or the board or a member to be assigned in the Council of State shall be sent to the parties.

*Change in personality or status of the parties:*

**Article 26** – 1. If any change occurs in personality or status of the parties due to death or any other reason during the action, the file shall be deemed to have been repealed by the relevant court until the application of the person to whom the right of proceeding is passed on and, in case of the death of a party, who is a real person, until the renewal of the proceeding by the administration against the inheritors. If the renewal petition has not been given within four months, the decision for the stay of execution, if any, shall automatically become void.

2. Petitions for actions that only involve the deceased shall be repealed.

3. **(Amended: 5/4/1990-3622/Article 9)** If a notification cannot be sent to the address indicated by the plaintiff, the action file shall be repealed until the notification of the new address and the decision for the stay of execution, if any, shall automatically become void. If no request is made to renew the action by notifying the new address within one year starting from the date when the file is repealed, the action shall be deemed not to have been filed.

4. **(Amended: 5/4/1990-3622/Article 9)** The decisions regarding the suspension of the files and action being deemed not to have been filed shall be notified to the other party.

*Stay of execution***Article 27 – (Amended: 10/6/1994-4001/Article 12)**

1. Filing an action in the Council of State or the administrative courts shall not prevent the execution of the administrative procedure which is the subject of the action.

2. **(Amended: 2/7/2012-6352/Article 57)** The Council of State or the administrative courts can decide to suspend the execution by showing justification after the plea of the defendant administration is taken or after the end of the time limit for the plea if the implementation of the administrative procedure both results in damage that are hard to recover or impossible to recover from and if the administrative procedure is expressly in contradiction to the law. The execution of the administrative procedures whose effect will go down through implementation can also be suspended without receiving the plea of the administration so that a decision can be made again after the plea is taken. **(Added sentence: 21/2/2014-6526/Article 17)** However, the administrative procedures regarding appointment, appointment by transfer, change of duty and title, temporary or permanent assignment established about the public officials shall not be deemed as an administrative procedure the effect of which will go down through implementation. In the decisions for the stay of execution, it is mandatory to specify on which grounds the administrative procedure is expressly in contradiction to the law and what damages that are hard to recover or impossible to recover will arise if the procedure is applied. The decision for the stay of execution cannot be taken only on the grounds that an application has been made to the Constitutional Court requesting for the annulment of the relevant law or the provision of the decree law of the Presidency of the Republic.<sup>(1)</sup>

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(1) Pursuant to Article 185 of the Decree Law no. 703 dated 2 July 2018, the phrase “or the decree law of the Presidency of the Republic” was added after the phrase “the relevant law” set forth in this paragraph.

3. **(Added: 2/7/2012-6352/Article 57)** If it is understood from the lawsuit petition and annexes thereof that the request for the stay of execution is not appropriate, the request can be dismissed without taking the plea of the defendant administration.<sup>(1)</sup>

4. Filing actions arising from tax disputes at the tax courts shall suspend the collection procedures of the part of the levied taxes, duties, charges and similar financial liabilities and the increases and penalties thereof which is the subject of the action. However, the collection procedure shall continue to be carried out in the tax action files repealed in accordance with the third paragraph of Article 26. Renewing the file that has been repealed in this way and the actions filed due to the procedures carried out based on statements made without prejudice and the collection procedures shall not suspend the collection procedure. The stay of execution can be requested about these procedures.<sup>(1)</sup>

5. In the actions where the stay of execution is requested, the periods written in Article 16 can be shortened and it can also be decided that the notification is made by the officer.<sup>(1)</sup>

6. The decisions for the stay of execution shall be taken in return for a guarantee; however, the guarantee might not be required depending on the conditions. The disputes arising between the parties with respect to the guarantee shall be settled by the chamber, court or judge taking the decision about the stay of execution. No guarantee shall be taken from the administration and the persons who enjoy judiciary assistance.<sup>(1)</sup>

7. An objection can be made to the Boards of Administrative or Tax Law Chambers according to the subject against the decisions taken regarding requests for the stay of execution, if they have been taken by the law chambers of the Council of State; to the nearest regional administrative court against the decisions of the regional administrative court; to the regional administrative court against the decisions taken by administrative and tax courts and one judge (...) <sup>(2)</sup> for once only within seven days as of the day following the notification of the judgment. The authorities to which an objection has been made must decide within seven days as of the receipt of the file by these authorities. The decisions rendered upon the objection shall be deemed final.<sup>(1)(2)</sup>

8. The action files about which the decision for the stay of execution has been taken shall be principally examined and finalised.<sup>(1)</sup>

9. **(Added: 2/7/2012-6352/Article 57)** The decisions taken for the stay of execution shall be written and signed within fifteen days.

10. **(Added: 2/7/2012-6352/Article 57)** The stay of execution cannot be requested for a second time based on the same grounds.

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(1) Pursuant to Article 57 of Law no. 6352 dated 2/7/2012, the paragraph (2) of this Article was amended, the paragraph (3) was added to the Article 27 after the paragraph (2) and the other paragraphs were continued accordingly.

(2) Pursuant to Article 13 of the Law no. 6723 dated 1 July 2016, the phrase "to the nearest court on duty or to the court on duty in which the judge who takes the decision does not participate in for the decisions taken by the administrative and tax courts during the recess" set forth in this paragraph was removed from the text of the Article.

*Results of the decisions:*<sup>(1)(2)</sup>

**Article 28 – 1. (Amended: 10/6/1994-4001/Article 13)** The administration must establish a procedure or take an action, without delay, as required by the judgments and stay of execution decisions of the Council of State, regional administrative courts and administrative and tax courts. This period may not exceed thirty days starting from the notification of the decision to the administration under any circumstance. **(Repealed sentence: In accordance with the Decision Docket No. 2012/107 and Decision No. 2013/90 dated 10 July 2013 of the Constitutional Court) (...)** **(Added sentences: 21/2/2014-6526/Article 18; Amended third and fourth sentences: 10/9/2014-6552/Article 97; Repealed third sentence: In accordance with the Decision Docket No. 2014/86 and Decision No. 2015/109 dated 25 November 2015 of the Constitutional Court) (...)**<sup>(1)</sup> **(Repealed fourth sentence: n accordance with the Decision Docket No. 2014/149 and Decision No. 2014/151 dated 2 October 2014 of the Constitutional Court)**<sup>(2)</sup> **(Added sentence: 10/9/2014-6552/Article 97)** (...)<sup>(1)</sup> However, the disciplinary provisions shall be reserved.<sup>(1)</sup>

2. **(Amended: 2/7/2012-6352/Article 58)** The amount decided in cases that require a certain amount of money to be paid and the attorney's fee and the litigation expenses decided in any kind of action shall be deposited to the bank account number which the plaintiff or their counsel will notify in writing to the defendant administration within the framework of the procedures and principles specified in the first paragraph as of the date of this notification. If the payment is not made within the periods specified in the first paragraph, the decision shall be executed pursuant to the general provisions.

3. In cases where no procedure is established or no action is taken in accordance with the decisions of the Council of State, regional administrative courts and administrative and tax courts, an action for pecuniary and non-pecuniary compensation can be filed in the Council of State and at the relevant administrative court against the administration.

4. **(Amended: 21/2/2014-6526/Article 18)** If the judgments of the court are not fulfilled by the public officials within the given period of time, an action for compensation can be filed only against the relevant administration.

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(1) *The section "The necessary action of the court decisions taken about the procedures of open appointment, appointment by transfer or appointment by proxy to the positions with the titles indicated in the schedules no (1) and (2) attached to Law no. 2451 dated 23 April 1981 on Appointment Procedure in the Ministries and Associated Institutions and to the positions of head of chamber and senior positions and to the positions of the law enforcement organizations except for the civil servants, even if they are subject to different appointment procedures, and dismissal from these positions, change of place in relation to these positions, change of position and title is fulfilled within two years by the appointment of the concerned person to another position that is suitable for their vested right, monthly salary and grade." of the third sentence of the first paragraph of this Article, the fourth sentence of the same paragraph and the section "The non-fulfilment of the court decisions related to the procedures specified in the third sentence of this paragraph may not be subject to the criminal proceedings and prosecution." of the last sentence of the same paragraph were repealed pursuant to Decision Docket No. 2014/149 and Decision No. 2014/151 dated 2 October 2014 of the Constitutional Court, which was published in the Official Gazette no. 29223 dated 1 January 2015.*

(2) *In accordance with Decision Docket No. 2014/86 and Decision No. 2015/109 dated 25 November 2015 of the Constitutional Court, which was published in the Official Gazette no. 29587 dated 8 January 2016, the third and fourth sentences of the first paragraph of this Article were repealed.*

5. After the notification of the court decisions regarding tax disputes to the administration, the amount of taxes, duties, charges and similar financial liabilities and the increases and penalties thereof to be determined in accordance with these decisions shall be notified to the taxpayer by the relevant administration.

6. **(Amended: 2/7/2012-6352/Article 58)** In compensation and tax actions, the interest to be calculated at the deferment interest rate determined in accordance with Article 48 of Law no. 6183 dated 21 July 1953 on the Collection Procedure of the Public Claims shall be paid for the period between the date of notification of the court decision and the date of payment. However, no interest shall be charged for the period to elapse between the date of notification of the court decision to the plaintiff and the notification of the bank account number to the administration.

*Clarification:*

**Article 29** – 1. If the decisions taken by the Council of State, regional administrative courts and administrative and tax courts are not sufficiently clear or have paragraphs of the provisions which contradict each other, each party can request the clarification of each decision or the rectification of the contradiction.

2. The petitions of clarification shall be given in one copy more than the number of the opposite parties.

3. The chamber or court which has taken the decision shall examine the matter and, if considered necessary, notify one copy of the petition to the opposite party to be responded within the period that it will designate and the response shall be given in two copies. One copy shall be sent to the party that requests the clarification or the rectification of the contradiction.

4. The decision of the competent chamber or court on this matter shall be notified to the parties.

5. The clarification or the rectification of the contradiction can be requested until the fulfilment of the decision.

*Correction of mistakes:*

**Article 30** – 1. Correction of mistakes regarding the names, surnames and titles of both parties and the result of their claims and the calculation errors made in the paragraph related to the ruling can be requested.

2. Provisions of Article 9, except the last paragraph, shall also apply to these requests.

3. If it is decided to correct the mistakes, the correction shall be written under the writ.

*Cases where the Code of Civil Procedure and the Tax Procedural Law will be applied:*

**Article 31** – 1. On the issues which there is no ruling in this Act, the provisions of the Code of Civil Procedure shall apply to cases concerning the satisfaction and rejection of the judge for trying the action, competency, participation of the third persons in the action, counsels of the parties, waiver and admission, the guarantee, cross-action, the expert, inspection, obtaining evidence, litigation expenses, legal aid as well as the procedures to be carried out against the acts of the parties that will disrupt the peace and discipline of the court during the hearing and in the electronic procedures. **(Added sentence: 5/4/1990-3622/Article 11; Amended: 10/6/1994-4001/Article 14)** However, the notification of the action (...) <sup>(2)</sup> shall be made by the Council of State, the court or the judge ex officio. **(Added sentence: 3/11/2016-6754/Article 22)** The experts shall be selected from the lists prepared by the expert regional boards and the relevant provisions of the Expertise Law and the Code of Civil Procedure no. 6100 dated 12 January 2011 shall be applied to the experts. <sup>(1)(2)</sup>

(1) Pursuant to Article 59 of Law no. 6352 dated 2 July 2012, the expression “in the procedures” set forth in this paragraph was amended as “procedures and in the electronic procedures”.

(2) Pursuant to Article 22 of Law no. 6754 dated 3 November 2016, the phrase “and selection of expert” set forth in this paragraph was removed from the text.

2. The relevant provisions of the Tax Procedural Law shall be applied in the settlement of the tax disputes, except for the cases referred to the Code of Civil Procedure pursuant to this Act and the above paragraph.

## PART TWO

### *Jurisdiction and Connection in the Administrative Actions and Acts to be Carried Out in cases of Lack of Jurisdiction of Competence*

#### *General jurisdiction in administrative actions:*

**Article 32** – 1. Without prejudice to the provisions concerning duty, if the competent administrative court is not indicated in this Act or in the special laws, the competent administrative court shall be the administrative court where the administrative authority carrying out the relevant administrative act or the administrative contract is located.

2. The jurisdiction in the implementation of this Act shall be determined according to the public order. **(Abolished second sentence: 10/6/1994-4001/Article 15) (...)**

#### *Jurisdiction in actions related to public officials:*

**Article 33** – 1. **(Amended: 5/4/1990-3622/Article 12)** In the actions related to the appointment and transfer of public officials, the competent court shall be the administrative court where the public officials previously served or shall serve at present.

2. In the actions related to the termination of the duties of the public officials, their retirement or dismissal, the competent court shall be the administrative court that is located where the public official has last performed their duty.

3. **(Amended: 5/4/1990-3622/Article 12)** In the actions related to the disciplinary penalties that do not result in termination of the duty of the public officials and concerning the progress, promotion, registration, adaptation and other personal and financial rights, as well as those regarding the bodies of local administrations and the dismissal of the members of these bodies as a provisional measure, the competent court shall be the administrative court in the place where the concerned person serves.

4. **(Added: 2/7/2012-6352/Article 60)** Without prejudice to the provisions in the special laws, in actions which the judges and prosecutors will file against the certificates of conduct of the inspectors and those concerning issues related to their financial and social rights and registration, which fall under the jurisdiction of the administrative courts, the competent court shall be the administrative court where the regional administrative court nearest to the regional administrative court with administrative jurisdiction over the office of the judge or the prosecutor is located,.



*Jurisdiction in actions regarding immovables:*<sup>(1)</sup>

**Article 34 – (Amended: 10/6/1994-4001/Article 16)**

1. In the implementation of the legislation related to immovables such as zoning, expropriation, demolition, occupation, allocation, licence and settlement or in administrative actions regarding any kind of relevant rights or the public assets, the competent court shall be the administrative court where the immovables are located.

2. In actions regarding implementation of the legislation involving villages, municipalities and special administrations and the boundary disputes, the competent court shall be the administrative court where the local authority, village, municipality or neighbourhood is located or reconnected.

*Jurisdiction in actions regarding the movable assets:*

**Article 35 – (Amended: 5/4/1990-3622/Article 13)**

In actions regarding movable assets, the competent court shall be the administrative court where the movable assets are located.

*Jurisdiction in full remedy actions:*

**Article 36** – In full remedy actions other than those arising from administrative contracts, the competent court shall be, respectively, the administrative court:

- a) that has the power to settle the administrative dispute that caused the damage,
- b) If the damage has arisen from a service such as public works and transportation or any action of the administration, which is located where the service is performed or the action is taken,
- c) in other cases, which is located in the region of the plaintiff's residence,

*Jurisdiction in tax disputes:*<sup>(2)</sup>

**Article 37** – In accordance with this Act, in tax disputes, the competent court shall be the tax court in the region of the chamber that;

- a) levies and accrues the taxes, duties, charges and similar financial liabilities and imposes the increases and penalties,
- b) **(Added: 10/6/1994-4001/Article 17)** levies and accrues the taxes, duties, charges and similar financial liabilities in the procedures regarding taxes required to be collected in accordance with the Customs Law and the dismissal of the tax correction complaints in accordance with the Tax Procedure Law,<sup>(2)</sup>
- c) issues the payment order in the implementation of the Law on the Collection Procedure of the Public Claims<sup>(2)</sup>
- d) performs the related procedure that in other disputes,<sup>(2)</sup> is located.

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(1) The heading of this Article was amended as entered into the text with Article 16 of no. 4001 Law dated 10 June 1994.

(2) Pursuant to Article 17 of Law no. 4001 dated 10 June 1994, the sub-paragraph (b) was added to this Article and the existing sub-paragraphs (b) and (c) were continued as sub-paragraphs (c) and (d).

*Connected cases:*<sup>(1)</sup>

**Article 38 – 1. (Added: 10/6/1994-4001/Article 18)** Connected cases are those that arise from the same material or legal grounds or those which the decision to be taken in one of them will affect another.

2. In actions filed to the administrative court, tax court or the Council of State or more than one administrative or tax court, the existence of the connection shall be decided by the court upon the request of one of the parties or of its own motion.

3. If one of the connected cases is in the Council of State, the case file shall be sent to the Council of State.

4. If the connected cases are at the courts that fall under the jurisdiction of different regional administrative courts, the files shall be sent to the Council of State.

5. If the connected cases are at the courts that fall under the jurisdiction of the same regional administrative court, the files shall be sent to the regional administrative court located in that region.

*Examination of the Connection by the Council of State:*

**Article 39 – 1.** The chamber of the Council of State, which has the power to examine the related dispute, shall examine the connected case files and take a decision with priority and urgency.

2. If the Council of State finds that there is a connection:

a) **(Amended: 5/4/1990-3622/Article 14)** If one of the actions filed to the Council of State and its settlement is related to a dispute that falls under the jurisdiction of the Council of State, all the actions shall be tried in the Council of State and this shall be notified to the concerned courts and parties.

b) If the settlement of the actions is related to disputes that fall under the jurisdiction of the administrative or tax courts in the judicial locality of a different regional administrative court, the relevant chamber of the Council of State shall determine the competent court in its decision. The chamber shall send the files to these courts and the other court(s) about the situation. The competent court shall announce the situation to those concerned.

c) **(Amended: 10/6/1994-4001/Article 19)** If the Council of State finds that there is no connection, the files shall be sent back to the relevant courts.

*Examination of the Connection by the Regional Administrative Court:*

**Article 40 – 1.** The regional administrative court shall examine the connected case files with urgency and priority and render a decision. If the regional administrative court finds that there is a connection, the files shall be sent to the competent court by specifying the competent court in the decision. This shall also be announced to the other court separately. The authorised court shall notify those concerned about the situation.

2. If the regional administrative court finds that there is no connection, the files shall be sent back to the relevant courts.

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(1) Pursuant to Article 18 of the Law no. 4001 dated 10 June 1994, paragraph (1) was added to this Article and the numbers of the existing paragraphs (1), (2), (3) and (4) were continued as (2), (3), (4) and (5).

*Dismissal of connection by the courts:*

**Article 41** – If the claims for connection are not accepted by the courts, interim decisions taken on this matter shall be notified to the parties. Parties can apply to the regional administrative court in that region for the courts within the same judicial locality and to the Council of State for the cases related to the situations set forth in the second and third paragraphs of Article 38 within fifteen days following the date of notification. Upon the application, the situation shall be examined and concluded by the regional administrative court or the Council of State in accordance with the procedures written in the articles above.

*Other principles related to the connected cases:*

**Article 42** – 1. Procedural acts shall be suspended until administrative and tax courts decides on the existence of any connection or, upon an objection made, until the regional administrative court or the Council of State decided on the matter.

2. After the proceedings regarding the connection have been finalised, the court authorised or the Council of State shall resume to try the actions.

3. The decisions of the regional administrative court and the Council of State with regard to the existence of a connection shall be final.

*Actions to be taken in cases of lack of jurisdiction and lack of competence:*

**Article 43** – 1. If administrative and tax courts decide to dismiss a case due to lack of jurisdiction or lack of competence, which falls under the jurisdiction of the administrative justice, they shall send the file to the Council of State or the administrative or tax court that is competent and has jurisdiction over the case.

a) With regard to files sent due to lack of jurisdiction, if the Council of State does not consider that the case falls under its jurisdiction, it shall decide to send file to the court that is competent and has jurisdiction over the case.

b) If the court to which the file is sent due to lack of jurisdiction or lack of competence considers that it is not competent or does not have jurisdiction over the case, and if the mentioned court and the court that has taken the first decision for lack of jurisdiction or lack of competence are within the judicial locality of the same regional administrative court, the dispute shall be settled by the regional administrative court. In other cases, it shall be settled by the Council of State.

2. In disputes concerning jurisdiction or competence, decisions taken by the Council of State and the regional administrative court shall be notified to the relevant courts and this shall be notified to the parties.

3. Decisions taken by the Council of State and the regional administrative court in relation to disputes concerning competence or jurisdiction shall be final.

4. In cases where a new action is brought the court that is competent and has jurisdiction in accordance with decisions made pursuant to the provisions of this Article, no charge shall be collected.

**5. (Abolished: 5/4/1990-3622/Article 27)***Assignment of competent authority:*

**Article 44** – 1. In cases where any actual or legal obstacle arises for the competent court to try an action or any doubt arises regarding the boundaries of the judicial locality of two courts or if it is decided that both two courts have jurisdiction over the case, the case files shall be sent to:

a) the regional administrative court within the relevant judicial locality if the dispute arises between court(s) within the same judicial locality,

b) in other cases, the Council of State

for the assignment of competent authority upon the request of the parties or the courts.

2. The Council of State and the regional administrative court shall agree upon the court that is competent and has jurisdiction over the case.

3. The decisions to be taken by the Council of State and the regional administrative court on this matter shall be final.

PART THREE  
*Remedies Against Decisions*

*Appellate:* <sup>(1)(2)</sup>

**Article 45 – (Amended: 18/6/2014-6545/Article 19)**

1. An appellate request can be made within thirty days as of the notification of the decision to the regional administrative court within the judicial locality where the court is located against decisions of administrative and tax courts even if a different legal remedy is stipulated in other laws. However, the decisions taken by administrative and tax courts about tax actions, full remedy actions and the actions of annulment filed against administrative procedures that does not exceed five thousand Turkish Liras shall be final and no appellate request can be made against these decisions. <sup>(2)</sup>

2. The appellate shall be subject to the form and procedures of the appeal. In claims for remedy made against decisions that shall be subject to the appellate request, the files shall be sent to the regional administrative court regardless of the appeal or request in the petitions.

3. If the regional administrative court considers, at the end of its examination, that the decision of the court of first instance is in compliance with the law, it shall decide to dismiss the appellate request. If it is possible to correct the material mistakes in the decision, it shall take the same decision by making necessary corrections.

4. If the regional administrative court does not consider that the decision of the court of first instance is in compliance with the law, it shall decide to accept the appellate request and reverse the decision of the court of first instance. In this case, the regional administrative court shall make another decision about the matter. During the examination, if necessary, the court that takes the decision or the administrative or tax court of another location can be the rogatory court. The rogatory court shall perform the necessary procedures with urgency and priority.

5. In cases where the regional administrative court considers that the appellate request made against the decisions, which are taken upon the initial examination, is valid and that the action has been tried by the court without jurisdiction or competence or which the judge dismissed or prohibited, the regional administrative court shall decide to accept the appellate request and the reverse the decision of the court of first instance. The regional administrative court shall also send the file to the relevant court. The decisions of the regional administrative court, taken pursuant to this paragraph, shall be final.

6. The decisions of the regional administrative courts, which are not open to appeal in accordance with Article 46, shall be final. **(Added sentence: 20/7/2017-7035/Article 6)** These decisions, accompanied by the file, shall be sent to the court of first instance that has taken the decision and they shall be notified by these courts within seven days.

7. The judge who has taken the decision that is subject to the appellate request or who agrees with the decision may not be present in the examination of the same action by the regional administrative court by appellate.

8. In the actions that are subject to urgent jurisdiction procedure, it shall not be possible to request for appellate.

*Appeal:*

**Article 46 – (Amended: 18/6/2014-6545/Article 20)**

The final decisions of the law chambers of the Council of State and the decisions taken by the regional administrative courts about the actions listed below can be appealed within thirty days as of the date of notification of the decision in the Council of State, even if otherwise provided for in other laws:

- a) Actions of annulment filed against the regulatory procedures.

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(1) While the heading of this Article was "Objection:", it was amended as entered into the text with Article 19 of Law no. 6545 dated 18 April 2014.

(2) Pursuant to Article 6 of the Law no. 7035 dated 20 July 2017 and, the phrase "if otherwise provided for" set forth in the first paragraph of this Article was amended as "if a different legal remedy is stipulated".

b) Tax actions, full remedy actions and actions filed about the administrative procedures that exceeds one hundred Turkish Liras.

c) Actions of annulment filed against the procedures that result in dismissal from a specific profession, public service or studentship status.

d) Actions of annulment filed against the procedures that prevent the execution of a specific commercial activity for an indefinite period of time or for thirty days, or for a longer period of time.

e) Actions of annulment filed about the appointment, appointment by transfer and dismissal procedures carried out with joint decree law and the appointment, appointment by transfer and dismissal procedures of the heads of chamber and senior public officials.

f) Actions arising from the development plans and parcelling procedures.

g) Actions arising from the implementation of the decisions taken upon the objection by the Central Commission for the Protection of Natural Assets and the High Council for the Conservation of Cultural Assets and the Bosphorus (Boğaziçi) Law no. 2960 dated 18 November 1983.

h) Actions filed against procedures regarding the implementation of the legislation related to the pits, quarries, forest, geothermal resources and natural mineral waters.

i) Actions filed about education applied throughout the country or the performance of a profession or art or the exams made for the purpose of entering into the public service.

i) Actions arising from the implementation of the legislation regarding the grant of operating licence to the onshore plants such as port, cruise port, marina port, marina, wharf, quay, fuel oil and liquefied petroleum gas pipeline.

j) Actions arising from the implementation of Law no. 3996 dated 8 June 1994 on the Performance of Certain Investments and Services within the framework of Build-Operate-Transfer Model and the Law no. 4283 dated 16 July 1997 on the Establishment and Operation of the Electric Power General Plants with the Build-Operate Model and the Regulation of the Energy Sale.

k) Actions arising from the implementation of the Law no. 3218 dated 6 June 1985 on Free Zones Law.

l) Actions arising from the implementation of the Law no. 5403 dated 3 July 2005 on Soil Protection and Land Use.

m) Actions filed by the regulatory and supervisory boards against decisions taken in relation to the market or sector under their jurisdiction.

*Decisions against which an appeal cannot be brought:*

**Article 47 – (Abolished: 18/6/2014-6545/Article 103)**

*Petition of appeal:*

**Article 48 – (Amended: 5/4/1990-3622/Article 17)**

1. Appeal requests shall be made with the petitions written to the Presidency of the Council of State.

2. The petitions of appeal must be issued in accordance with the principles of Article 3; Otherwise, the concerned person shall be notified by the Council of State or the regional administrative court that has taken the decision of the need to complete the deficient parts within fifteen days. If the deficiencies are not completed within such period, it shall be decided by the Council of State or the regional administrative court that an appeal request has not been filed.<sup>(1)</sup>

3. The petitions of appeal shall be given to the regional administrative court, the Council of State or the authorities specified in Article 4, that has taken the decision, as the case may be. They shall be notified by the regional administrative court or the Council of State that has taken the decision to the opposite party. The opposite party can give response within thirty days following the date of notification. The party that has responded may make an appeal request in its petition, even if it has not appealed against the decision within the given period of time. In this case, these petitions shall be deemed to be petition of appeal.<sup>(2)</sup>

4. **(Amended: 10/6/1994-4001/Article 21)** The Council of State or the regional administrative court that has taken the decision shall send the file to the Council of State or the Board after the reply petition is given or the time limit for responding expires, in order of the list.<sup>(3)</sup>

5. The petitions of appeal involving the request for the stay of execution shall be sent along with the file, before being notified to the opposite party, to the Presidency of the Council of State by the regional administrative court that has taken the decision, and in cases where the Council of State serves as the court of first instance, to the Board of Administrative or Tax Law Chambers, as the case may be, by the competent chamber, pending the decision on the request for the stay of execution. After a decision is made about the request for the stay of execution by the competent chamber or board in the Council of State, a notification shall be sent by this chamber or board and the file shall be completed.<sup>(4)</sup>

6. If all the required fees and expenses were not paid while filing the petition of appeal, the appellant shall be informed in writing by the authority that has taken the decision that the outstanding payments must be made within a period of seven days, and that otherwise their appeal would be deemed to have been withdrawn. If the fees and expenses are not paid within the given period of time, the relevant authority shall decide that the appeal has not been brought. If the appeal is made after the end of legal period or where it concerns the final decision, the authority that has taken the decision shall decide to dismiss the appeal request. An appeal can be made against these decisions of the relevant authority and its decisions as to the dismissal of the appeal request as specified in the second paragraph of this Article within seven days as of the day following the date of notification.<sup>(5)</sup>

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(1) Pursuant to Article 21 of Law no. 6545 dated 18 June 2014, the phrase "by the court" set forth in this paragraph was amended as "by the regional administrative court".

(2) Pursuant to Article 21 of Law no. 6545 dated 18 June 2014, the phrase "to the court" set forth in this paragraph was amended as "to the regional administrative court" and the phrase "court" was amended as "the regional administrative court".

(3) Pursuant to Article 21 of Law no. 6545 dated 18 June 2014, the phrase "the court" set forth in this paragraph was amended as "the regional administrative court".

(4) Pursuant to Article 21 of Law no. 6545 dated 18 June 2014, the phrase "by the court" set forth in this paragraph was amended as "by the regional administrative court".

(5) Pursuant to Article 21 of Law no. 6545 dated 18 June 2014, the phrase "the court or the head of chamber of the Council of State" set forth in the first sentence of this paragraph was amended as "the authority" and the phrase "fifteen" was amended as "seven"; the phrase "the court, the chamber of the Council of State trying the action as the court of first instance" set forth in the second sentence was amended as "the relevant authority"; the phrase "the court, the chamber of the Council of State trying the action as the court of first instance" set forth in the third sentence was amended as "the authority"; the phrase "of the Court or the chamber of the Council of State" set forth in the fourth sentence was amended as "of the relevant authority" and the phrase "or being about a final decision" was added after the expression "being performed" set forth in the third sentence of the same paragraph.

7. **(Added: 10/6/1994-4001/Article 21; Amended: 18/6/2014-6545/Article 21)** In cases where it is found that the required fees and expenses were not paid while filing the petition of appeal, that the petition has not been issued in accordance with the principles of Article 3, that the appeal was not made within the legal time limit, or that the appeal concerns a final decision, the decisions mentioned in the second and sixth paragraphs shall finally be taken by the relevant chamber and board of the Council of State to which the file is sent.

*Decisions to be taken upon the appeal examination: <sup>(1)</sup>*

**Article 49 – (Amended: 18/6/2014-6545/Article 22)**

1. At the end of the appeal examination, the Council of State shall;

a) approve the decision if it considers that it is in compliance with the law. If the Council of State finds that, while the result of the decision is in compliance with the law, the justification made is not accurate or that it is incomplete, it shall approve the decision after altering the justification.

b) If there are errors of fact in the decision that do not require retrial and shortcomings or errors that are possible to be corrected, it shall approve the decision after rectifying these errors.

2. At the end of the appeal examination, the Council of State shall reverse the examined decision for the following reasons;

a) the court lacked competence or jurisdiction over the case,

b) the decision was taken against the law,

c) there are errors and shortcomings that might affect the decision in the implementation of the procedural provisions.

3. In cases where the decisions are partly approved and partly reversed, the finalised part shall be specified in the decision of the Council of State.

4. In the appeal examination of the actions tried by the Council of State as the court of first instance, the provisions of this Article and Article 50, except for those concerning persistence, shall be applied by comparison.

5. The judge who has taken the decision concerning the appeal or who has agreed with the decision cannot take part in the appeal examination of the same action.

*Procedure to be carried out upon the appeal decision<sup>(2)</sup>*

**Article 50 – (Amended: 18/6/2014-6545/Article 23)**

1. The decision taken as a result of the appeal examination shall be sent to the authority which has taken the decision along with the file. **(Added sentence: 20/7/2017-7035/Article 7)** However, the decisions of the relevant chamber of the Council of State regarding the approval shall be sent to the court of first instance which has taken the decision along with the file and one copy of the decision shall be sent to the regional administrative court. These decisions shall be notified to the parties within seven days as of the date when the file is received. <sup>(2)</sup>

2. Upon the decision of reversal taken as a result of the appeal examination, the relevant authority shall examine the file and take a decision again with priority, by completing the necessary assessment procedures, if any.

3. The regional administrative court may persist on its decision, or it may comply with the decision of reversal taken by the Council of State.

4. If the decision of reversal of the Council of State is complied with, the appeal examination of this decision shall be made as limited to the compliance with the decision of reversal.

5. If the regional administrative court does not comply with the reversal and persists on its decision, in case of an appeal against the decision of persistence, the request shall be examined and concluded by the Board of Administrative or Tax Law Chambers of the Council of State. It is mandatory to comply with the decisions of the Boards of Administrative and Tax Law Chambers of the Council of State.

<sup>(1)</sup> While the heading of this Article was "Reversal of the decision", it was amended as entered into the text with Article 22 of Law no. 6545 dated 18 June 2014

<sup>(2)</sup> Pursuant to Article 7 of Law no. 7035 dated 20 July 2017, the phrase "decision" set forth in the first paragraph of this Article was amended as "decisions".

*Appeal for the sake of law:*<sup>(1)(2)</sup>

**Article 51 – 1. (Amended: 5/4/1990-3622/Article 20)** Among decisions finally taken by the administrative and tax courts and the regional administrative courts, and those that are finalised without any appellate or appeal examination, the decisions whose nature is in contradiction with the law in force can be appealed against by the Advocate-General upon the request of the concerned ministries or of its own motion, for the sake of law.<sup>(2)</sup>

2. **(Amended: 5/4/1990-3622/Article 20)** If the appeal request is approved, the decision shall be reversed for the sake of law. This decision of reversal shall not remove the legal consequences of the decision of the court that has been previously finalised.<sup>(2)</sup>

3. One copy of the decision of reversal shall be sent to the relevant ministry and published in the Official Gazette.

*Stay of execution in appeal or appellate requests:*<sup>(3)(4)</sup>

**Article 52 – 1. (Amended: 5/4/1990-3622/Article 21)** An appeal or appellate request shall not suspend the execution of the decisions of the judge, the court or the Council of State. However, the legal chamber of the Council of State, the board of the Council of State authorised to examine the appeal request or the regional administrative court authorised to examine the appellate request can decide to suspend the execution of these decisions in return for a guarantee. **(Added sentence: 10/6/1994-4001/Article 22)** In appeals or appellates made against the decisions for the dismissal of the action, a decision for the stay of execution regarding the relevant procedure can be made if the condition stipulated in Article 27 is met.<sup>(3)</sup>

2. In the actions of annulment, guarantee might not be requested.

3. No guarantee shall be collected from the administration and those who enjoy a legal aid.

4. **(Added: 20/7/2017-7035/Article 8)** The decisions taken about the requests for the stay of execution during the appeal and appellate examination shall be final.<sup>(4)</sup>

5. The reversal of the decision shall automatically suspend the execution of the decision.<sup>(4)</sup>

*Retrial:*

**Article 53 – 1. (Amended first sentence: 5/4/1990-3622/Article 22)** Retrial can be requested about the decisions taken by the Council of State and the regional administrative, administrative and tax courts due to the following reasons:

a) Obtaining a document after the decision was taken, which could not be obtained due to force majeure or for any reason arising from the actions of the party in favour of whom the decision was taken,

(1) While the heading of this Article was “Reversal for the sake of law”, it was amended as entered into the text with Article 24 of Law no. 6545 dated 18 June 2014.

(2) Pursuant to Article 24 of Law no. 6545 dated 18 June 2014, the phrase “the decisions of the regional administrative court and taken by the administrative and tax courts and the Council of State as the court of first instance” set forth in the first paragraph of this Article was amended as “the decisions finally taken by the administrative and tax courts and the regional administrative courts and appeal or” and the phrase “the court or the Council of State” set forth in the second paragraph was amended as “the authority”.

(3) Pursuant to Article 25 of Law no. 6545 dated 18 June 2014, the phrase “objection” set forth in the heading of this Article was amended as “appeal”; the phrase “to the objection” set forth in the first paragraph was amended as “to the appeal”; the phrase “the objection” was amended as “the appeal request” and the phrase “the appeal of the decisions” set forth in the last sentence was amended as “the appeal or appellate request against the decisions”.

(4) Pursuant to Article 8 of Law no. 7035 dated 20 July 2017, the fourth paragraph was added to this Article after the third paragraph and the existing fourth paragraph was continued as the fifth paragraph.



b) The fact that although the document on which the judgment was based was found false or its falsehood was admitted before the court or a public authority, or the ruling about the falsehood was made before the judgment, that the person who has requested for retrial was not informed about this at the time of judgment,

c) Reversal of a court decree which the judgment was based on, and its removal by a finalised court decision,

d) Determination by a court decision that the expert has deliberately made a false statement,

e) The party in favour of whom the decision was taken using fraud that had an impact on the judgment,

f) The fact that the action was tried and concluded with persons who are not counsels or legal representatives of the parties,

g) The decision being taken before the president, member or judge who was supposed to have withdrawn from the case,

h) **(Amended: 10/6/1994-4001/Article 23)** The fact that a judgment in conflict with the previous judgment was taken by the same court or another court, while there is no legal basis that might result in a new decision being taken in conflict with the previous decision taken about an action the parties, subject and cause of which are the same.

i) **(Added: 15/7/2003-4928/Article 6)** The fact that it was determined by the finalised decision of the European Court of Human Rights that the judgment violates the Convention for the Protection of Human Rights and Fundamental Freedoms or the annexed protocols **(Added expression: 25/7/2018 – 7145/Article 4)** or that a decision of dismissal was taken against the judgment as a result of an amicable settlement or a unilateral declaration about the application made to the European Court of Human Rights.

2. The requests for retrial shall be concluded by the court that has made the judgement.

3. **(Amended first sentence: 15/7/2003-4928/Article 6)** The time limit for retrial shall be ten years for the reason specified in sub-paragraph (h) of paragraph (1); one year as of the date of finalised decision of the European Court of Human Rights for the reason specified in sub-paragraph (i) of paragraph (1), and sixty days for other reasons. These time limits shall be calculated starting from the day following the date when the reason upon which the judgment was based occurs for the person who has made the request.<sup>(1)</sup>

*Rectification of the judgment:*

**Article 54 – (Abolished: 18/6/2014-6545/Article 103)**

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(1) The third paragraph is the provision of the Article 23 of the Law dated 10/6/1994 and no 4001.

*Retrial procedure:<sup>(1)</sup>*

**Article 55** – 1. If the subject matter of the request falls under the jurisdiction of another chamber or court, the decision shall taken by that chamber or court.

2. After the plea of the opposite party is received, the requests shall be examined, and if the reasons prescribed by the law exist, the action shall be re-examined and decided upon.

3. **(Amended: 10/6/1994-4001/Article 25)** If the requests for retrial (...) <sup>(1)</sup> are not based on the reasons prescribed by law, they shall be dismissed. <sup>(1)</sup>

4. The competent chamber of court shall decide whether to hold a hearing in the requests for retrial (...) <sup>(1)</sup>, <sup>(1)</sup>

5. Without prejudice to this Article and Article 53, the other provisions of this Act shall be applied in the retrial (...) <sup>(1)</sup>, <sup>(1)</sup>

## PART FOUR

*Miscellaneous Provisions**Abstention and challenge in the Council of State:*

**Article 56** – 1. In case of abstention and challenge by the head and members of the chamber that is examining an action, the board of that chamber, excluding those who have abstained or challenged, shall be completed and the matter examined. and a In addition, a decision shall also be made by this board about the matter if the abstention and challenge request is approved.

2. If are more than two members who have abstained or challenged, the request related to this matter shall be examined in the Board of Administrative Law Chambers for the head and members of the administrative law chamber and in the Board of Tax Law Chambers for the president and members of the tax law chamber. The head and members who have abstained or challenged cannot participate in these boards. Their positions shall be filled from the other law chambers. If the abstention or challenge request is accepted by these boards, they shall also decide upon merits of the action.

3. If some of the heads and members of the Board of Administrative Law Chambers and the Board of Tax Law Chambers abstains from or challenges the hearing of the action, their positions shall be filled from the other law chambers.

4. The number of abstentions or challenges cannot exceed that which will prevent the Boards of Administrative and Tax Law Chambers from convening.

5. The investigating judges and prosecutors of the Council of State can abstain by specifying the reasons or they can also be challenged by the parties. The abstention or challenge requests in this regard shall be examined and concluded by the chamber that has jurisdiction over the case.

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(1) While the heading of this Article was “Special provisions regarding the retrial and the correction of the decision:”, it was amended as entered into the text with Article 26 of Law no. 6545 dated 18 June 2014; the phrase “53, 54 and this” set forth in the fifth paragraph of the same Article was amended as “This Article and Article 53”; the phrase “and the correction of the decision” set forth in the third and fourth paragraphs and the phrase “and in the correction of the decision” set forth in the fifth paragraph were removed from the text of the Article.

*Abstention and challenge in courts:*

**Article 57** – 1. In actions tried with one judge, the challenge of the judge shall be examined by the administrative or tax court, excluding the challenged judge.

2. The challenge made against the president and members of the regional administrative court and administrative and tax court trying the action upon objection or of their own motion shall be examined by the regional administrative, administrative and tax court, excluding the challenged president and member.

3. If there are multiple presidents and members challenged in the administrative and tax courts, the request shall be examined by the regional administrative court. If there are multiple presidents or members challenged in the regional administrative courts, the request shall be examined by the Council of State.

4. If these challenges are approved by the Council of State and these courts, a decision shall also be made about the merits of the matter.

5. In case of abstention from the action, the provisions above shall apply in the assignment of another judge, filling the positions of the court or the determination of the competent court.

*Preservation of evidence in the administrative cases:*

**Article 58** – 1. After an administrative case is filed, the parties can request for preservation of the evidence regarding such cases only from the Council of State, the administrative and tax courts that are hearing the action.

2. If the Council of State, Administrative and Tax Courts hearing the case approves the request, they can assign one of the members for this matter and they can also decide that the preservation is made by the local administrative or judicial authorities.

3. The request for the preservation of evidence shall be urgently concluded.

*Travel expenses, compensation and daily allowances:*

**Article 59** – 1. Actual travel expenses and daily allowances amounting to one-thirtieth of the net salary amounts for each day that is served shall be granted to the professionals of the Council of State and the administrative judges and prosecutors that serve in the Council of State Those who are assigned for inspection, expert examination or preservation of evidence. If these daily allowances do not cover the mandatory expenses, the difference shall be paid separately on the condition that they are documented. However, payments to be made in this manner cannot exceed fifty per cent of the daily allowances.

2. **(Amended: 10/6/1994-4001/Article 26)** As to the travel expenses and compensations of the judges and other officials of the regional administrative, administrative and tax courts, provisions of Law no. 3717 on the Payment of Travel Expenses and Compensation to the Judicial Personnel and to Persons who Follow State Actions and Law no. 492 on the Abolishment of An Article of the Charges Law shall be applied.

*Notification and fees:*

**Article 60** – **(Amended: 5/4/1990-3622/Article 24)**

All the notifications of the Council of State and the regional administrative, administrative and tax courts shall be carried out in accordance with the provisions of the Notification Law. Fees for the notification to be made in this manner shall be paid in advance by those concerned.

*Recess:*

**Article 61 – 1. (Amended: 5/4/1990-3622/Article 25) (Amended first sentence: 8/8/2011-DECREE LAW-650/Article 11; Repealed: With the Decision dated 18/7/2012 and Docket No 2011/113 and Decision No 2012/108 of the Constitutional Court; Re-regulated first sentence: 27/6/2013-6494/Article 18)** The regional administrative, administrative and tax courts take a recess from the twentieth of July until the thirty-first of August starting from the first of September every year. However, the administrative authorities that are located out of the provincial centre of the regional administrative court whose in whose judicial locality they serve and where there is only one administrative or one tax court cannot take a recess. These courts shall continue their duties without being subject to the restriction specified in Article 62.<sup>(1)</sup>

**2. (Amended: 1/7/2016-6723/Article 14)** During the recess period, upon the recommendation of the president of the regional administrative court, a court on duty shall be established by the Council of Judges and Prosecutors, which shall be composed of sufficient number of judges to be assigned from among the presidents and members of the administrative or tax courts where there are more than one administrative authority ., As to the regional administrative courts, on the other hand, sufficient number of chambers on duty shall be established, upon the recommendation of the president of the regional administrative court, by the Council of Judges and Prosecutors, which shall be composed of judges from all the heads and members of chambers.

**3. (Amended: 10/6/1994-4001/Article 27)** The rights to annual leave of those who cannot take a recess and those who remain on duty shall be reserved.

*Duties of the courts on duty:*

**Article 62 –** The court on duty shall perform the following works written below during the recess:

- a) those concerning stay of execution and preservation of evidence,
- b) those that require to be resolved within a specific period of time by law.

*Repealed provisions:*

**Article 63 –** Provisions of Articles 379 and 412 of the Tax Procedure Law on tax disputes shall be repealed on the date when the tax courts established by this Act shall begin their duty.

**Additional Article 1 – (Added: 5/4/1990-3622/Article 26; Amended : 8/6/2000-4577/Article 9)**

The financial limitations stipulated in this Act shall be applied by increasing the financial limitations applied in the previous year in proportion to the re-valuation rate determined and announced every year by the Ministry of Finance pursuant to the provisions of the repeating Article 298 of the Tax Procedural Law no. 2013 for that year. The parts of the limitations determined in such way, not exceeding one thousand Turkish Liras, shall not be taken into account. <sup>(2)</sup>

(1) Pursuant to Article 14 of Law no. 6723 dated 1 July 2016, the expression “administrative and tax courts” set forth in the second sentence of this paragraph was amended as “the administrative authorities where there is only one administrative or one tax court”.

(2) Pursuant to Article 28 of Law no. 6545 dated 18 June 2014, the phrase “in Article 17 of the Law” set forth in this paragraph was amended as “stipulated by the Law” and the phrase “ten million liras” was amended as “one thousand Turkish Liras”.

**Additional Article 2 – (Added: 5/4/1990-3622/Article 26)**

With regard to the files sent to the Council of State from the competent authorities regarding the fact that the elected bodies of the municipalities and the provincial special administrations have lost their status, they shall be deemed to have been completed after receiving the statement of the mayors, if they concern the requests for dismissal of the mayors, , or after receiving the statement of the parliamentary deputy speaker, if they concern the dismissal of the municipal councils or provincial councils within fifteen days. They shall also be deemed to have been completed on the date when such period ends if no statement was made during this period and the time limits prescribed by the laws shall start running as of this date. The decision shall be taken based on written evidence.

An objection can be made to the Board of Administrative Law Chambers against these decisions within fifteen days as of the day following the notification. The objection shall be concluded within one month. The decision taken upon the objection shall be final.

**Additional Article 3 – (Added: 5/4/1990-3622/Article 26; Repealed: Pursuant to Decision dated 1 October 1991 and Docket No 1990/40 and Decision No 1991/33 of the Constitutional Court)**

**Provisional Article 1** – In the implementation of this Act, the provisions of Law no. 2324 dated 27 October 1980 on the Constitutional Order shall be reserved.

**Provisional Article 2** – Until the new Constitution enters into force and a legal regulation is made in relation to the Court of Accounts, the actions filed against the judicial decisions of the Court of Accounts shall be beyond the jurisdiction of the administrative authorities.

**Provisional Article 3 – (Added: 23/7/1995-4124/Article 1; Abolished: 14/7/2004-5219/Article 11)****Provisional Article 4 – (Added: 8/6/2000-4577/Article 11)**

Of the final decisions taken in relation to the disputes written in the amended paragraph (1) of Article 45 of this Act, those taken before the amendment enters into force and those taken by the court whose decision was reversed upon the reversal decision of the Council of State can be appealed against to the Council of State.

**Provisional Article 5 – (Added: 15/7/2003-4928/Article 7)**

**(Repealed first sentence: Pursuant to the Decision dated 20 May 2010 and Docket No 2099/34 and Decision No 2010/72 of the Constitutional Court)** The requests for retrial regarding decisions of the European Court of Human Rights, which are finalised on the date when this Act enters into force, shall be made within one year as of the date when this Act enters into force.

**Provisional Article 6 – (Added: 2/7/2012-6352/Article 62)**

1. Until the documentation offices are established at the regional administrative, administrative and tax courts, petitions shall continue to be referred to by the president of the court or the judge.

2. Of the final decisions taken by the courts of first instance in relation to the disputes written in paragraph (1) of Article 45 of this Act, the decisions taken before the date of publication of the Act creating this Article and the decisions taken by the court whose decision was reversed upon the reversal decision of the Council of State can be appealed against to the Council of State.

**Provisional Article 7 – (Added: 11/4/2013-6459/Article 5)**

1. The provision added to the fourth paragraph of Article 16 of this Act by the Act creating this Article shall also be applied in the actions that are pending on the enforcement date, including the stage of legal remedy.

**Provisional Article 8 – (Added: 18/6/2014-6545/Article 27)**

1. Provisions imposed on the legal remedies in the administrative justice by this Act shall be applied, excluding the urgent jurisdiction procedure, to the decisions taken after the date when the regional administrative courts established in accordance with Article 3 of the Act no. 2576 amended by this Act will begin their duty throughout the country. With regard to the decisions taken before this date, the provisions on the legal remedies that were in force on the date when the decision was taken shall be applied.<sup>(1)</sup>

2. In the objections made against the decisions taken by the administrative and tax courts until the date when the regional administrative courts start to operate, fees shall be collected as stipulated for the appeal specified by this Act .

3. **(Added: 27/3/2015-6637/Article 19)** With respect to the urgent jurisdiction procedure, an appeal can be made again within fifteen days as of the date of publication of the Act creating this paragraph, against the decisions for which the appeal request was dismissed since no appeal was made within fifteen days after the entry into force of the Law no. 6545 dated 18 June 2014..An appeal can also be made within fifteen days as of the date of notification of these decisions against the decisions notified after the date of publication of the Law creating this paragraph, despite the fact that the appeal request was dismissed for the same reason before the date of publication of the Act creating this paragraph.

**Provisional Article 9 – (Added: 21/3/2018-7103/Article 23)**

Persons whose application to the European Court of Human Rights is pending, in which they alleged that the Military High Administrative Court, which has been abolished, is not objective and independent as of the date when this Article enters into force, can request for retrial from the administrative courts of Ankara within three months as of this date. Those who do not make such a request within this period can also make a request within three months as of the notification to them of the decision of inadmissibility, taken exclusively by the European Court of Human Rights, on the grounds that the local remedies have not been exhausted. If a request is made within the given period of time, the decision shall be taken through retrial.

*Entry into force:*

**Article 64** – This Act comes into force on the date of publication.

*Execution:*

**Article 65** – The provisions of this Act shall be executed by the Council of Ministers.

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(1) Pursuant to Article 19 of Law no. 6637, the phrase “in the administrative jurisdiction with this Act” set forth in this paragraph was amended as “in the administrative jurisdiction with this Act except for the urgent jurisdiction procedure”.

**PROVISIONS NOT INCLUDED IN LAW NO. 2577 DATED 6 JANUARY 1982:**

1 – Provisional Article of Law no. 3622 dated 5 April 1990:

**Provisional Article** – a) A period of one year set forth in the provision of this Act, which amends the third paragraph of Article 26 of the Procedure of Administrative Justice Act no. 2577 shall start as of the date when this Act enters into force.

b) Actions filed in accordance with these articles before the date when the provisions of this Act, which amend Articles 33 and 35 of the Procedure of Administrative Justice Act no. 2577, enter into force shall be concluded by the same court.

c) The provision of this Act, which amends the time limit for appeal set forth in the second paragraph of Article 46 of the Procedure of Administrative Justice Act no. 2577 shall be applied to the appeal requests to be made against the final decisions to be taken after the enforcement of the Act.

d) An appeal can be made against the final decisions, which the Council of State takes as the court of first instance after the date of entry into force of this Act . However, the requests for the rectification of decisions made or to be made against decisions taken as the court of first instance before the date of entry into force of this Act shall be examined and concluded by the relevant chamber.

2 – Provisional Articles of Law no. 4001 dated 10 June 1994:

**Provisional Article 1** – The provisions of this Act, which amend the first and fourth paragraphs of Article 28 of the Procedure of Administrative Justice Act no. 2577, shall be applied to the decisions taken after the date of entry into force of the Act.

**Provisional Article 2 – (Repealed: Pursuant to Decision dated 21 September 1995 and Docket No 1995/46 and Decision No 1995/49 of the Constitutional Court)**

**LIST OF THE DATES OF ENTRY INTO FORCE OF THE LEGISLATION  
INTRODUCING ANNEXES AND AMENDMENTS TO THE ACT NO. 2577  
AND OF THE PROVISIONS REPEALED BY THE CONSTITUTIONAL  
COURT**

<b>Number of the Amending Law/Decree Law or the Repealing Decision of the Constitutional Court</b>	<b>Amended or repealed Articles of Law no 2577</b>	<b>Entry into force</b>
3622	–	10/4/1990
4001	–	18/6/1994
4124	–	26/7/1995
4492	–	21/12/1999
4577	–	15/6/2000
4928	–	19/7/2003
5219	61, Provisional Article 3	1/1/2005
Decree Law/650	61	1/1/2012
6352	3, 4, 14, 16, 17, 20, 27, 28, 31, 33, 45, Provisional Article 6	5/7/2012
6459	16, Provisional Article 7	30/4/2013
Decision dated 18 July 2012 and Docket No 2011/113 and Decision No 2012/108 of the Constitutional Court	First sentence of the first paragraph of Article 61	After six months (1/7/2013) starting from 1/1/2013
6494	61	7/7/2013
Decision dated 10 July 2013 and Docket No 2012/107 and Decision No 2013/90 of the Constitutional Court	28	22/11/2013
6526	27, 28	6/3/2014
6545	15, 17, 20, 20/A, 45, 46, 48, 47, 49, 50, 51, 52, 54, 55, Additional Article 1, Provisional Article 8	28/6/2014
6552	20/B, 28	11/9/2014
Decision dated 2 October 2014 and Docket No 2014/149 and Decision No 2014/14 of the Constitutional Court (Suspension of Execution)	28	9/10/2014
Decision dated 2 October 2014 and Docket No 2014/149 and Decision No 2014/151 of the Constitutional Court	28	1/1/2015
6637	Provisional Article 8	7/4/2015
Decision dated 25 November 2015 and Docket No 2014/68 and Decision No 2015/109 of the Constitutional Court	28	8/1/2016
6723	27, 61	23/7/2016
6754	31	24/11/2016
7035	20, 45, 50, 52	5/8/2017
7103	Provisional Article 9	27/3/2018



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<b>Number of the Amending Law/Decree Law or the Repealing Decision of the Constitutional Court</b>	<b>Amended or repealed Articles of Law no 2577</b>	<b>Entry into force</b>
Decree Law/703	2, 9, 13, 15, 20, 20/A, 27	On the date (9 July 2018) when the President of the Republic took office by taking an oath after the joint elections of the Turkish Grand National Assembly and the Presidency of the Republic on 24 June 2018
7145	53	31/7/2018