

Türkiye

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2019

Consolidated group revenue threshold: EUR 750 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2019/2020

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	It is recommended that Türkiye take steps to have the necessary processes and written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework.
Appropriate use	None.

The domestic legal and administrative framework

Türkiye confirms that its rules have not changed and continue to be applied effectively.

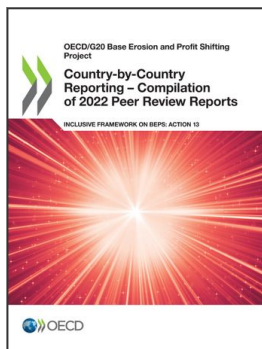
The exchange of information framework

It is recommended that Türkiye take steps to have the necessary processes and written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework. This recommendation remains in place since the 2018/2019 peer report.

Türkiye made some exchanges of CbC reports after the deadline. This was due to technical challenges arising as part of the first year of exchange. These issues have been resolved, and so no recommendation is required.

Appropriate use of CbC reports

Türkiye's 2017/2018 peer review contained a recommendation that Türkiye take steps to ensure that the appropriate use condition is met. Türkiye has provided information to describe how this condition is met and this recommendation is now removed.



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