

# Turkey

## A. Progress in the implementation of the minimum standard

Turkey has 86 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Turkey signed the MLI in 2017, listing its non-compliant agreements.

Turkey is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>146</sup>

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

## B. Implementation issues

Turkey's listed agreements under the MLI will start to be compliant after Turkey's ratification of the MLI. Turkey is encouraged to ratify the MLI as soon as possible.

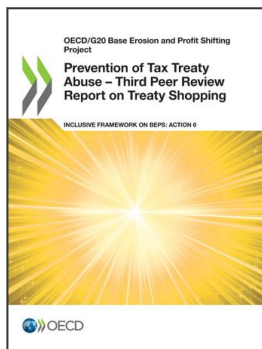
## Summary of the jurisdiction response - Turkey

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania	No	N/A	Yes	N/A	
2	Algeria*	No	N/A	Yes	N/A	
3	Australia	No	N/A	Yes	N/A	
4	Austria	No	N/A	Yes	N/A	
5	Azerbaijan*	No	N/A	Yes	N/A	
6	Bahrain	No	N/A	Yes	N/A	
7	Bangladesh*	No	N/A	Yes	N/A	
8	Belarus*	No	N/A	Yes	N/A	
9	Belgium	No	N/A	Yes	N/A	
10	Bosnia-Herzegovina	No	N/A	Yes	N/A	
11	Brazil	No	N/A	Yes	N/A	
12	Bulgaria	No	N/A	Yes	N/A	
13	Canada	No	N/A	Yes	N/A	
14	China (People's Republic of)	No	N/A	Yes	N/A	
15	Croatia	No	N/A	Yes	N/A	
16	Czech Republic	No	N/A	Yes	N/A	
17	Denmark	No	N/A	Yes	N/A	
18	Egypt	No	N/A	Yes	N/A	
19	Estonia	No	N/A	Yes	N/A	
20	Ethiopia*	No	N/A	Yes	N/A	

<sup>146</sup> For its agreements listed under the MLI, Turkey is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

21	Finland	No	N/A	Yes	N/A
22	France	No	N/A	Yes	N/A
23	Gambia*	No	N/A	Yes	N/A
24	Georgia	No	N/A	Yes	N/A
25	Germany	No	N/A	Yes	N/A
26	Greece	No	N/A	Yes	N/A
27	Hungary	No	N/A	Yes	N/A
28	India	No	N/A	Yes	N/A
29	Indonesia	No	N/A	Yes	N/A
30	Iran*	No	N/A	Yes	N/A
31	Ireland	No	N/A	Yes	N/A
32	Israel	No	N/A	Yes	N/A
33	Italy	No	N/A	Yes	N/A
34	Japan	No	N/A	Yes	N/A
35	Jordan	No	N/A	Yes	N/A
36	Kazakhstan	No	N/A	Yes	N/A
37	Korea	No	N/A	Yes	N/A
38	Kosovo*	No	N/A	Yes	N/A
39	Kuwait*	No	N/A	Yes	N/A
40	Kyrgyzstan*	No	N/A	Yes	N/A
41	Latvia	No	N/A	Yes	N/A
42	Lebanon*	No	N/A	Yes	N/A
43	Lithuania	No	N/A	Yes	N/A
44	Luxembourg	No	N/A	Yes	N/A
45	Malaysia	No	N/A	Yes	N/A
46	Malta	No	N/A	Yes	N/A
47	Mexico	No	N/A	Yes	N/A
48	Moldova*	No	N/A	Yes	N/A
49	Mongolia	No	N/A	Yes	N/A
50	Montenegro	No	N/A	Yes	N/A
51	Morocco	No	N/A	Yes	N/A
52	Netherlands	No	N/A	Yes	N/A
53	New Zealand	No	N/A	Yes	N/A
54	North Macedonia	No	N/A	Yes	N/A
55	Norway	No	N/A	Yes	N/A
56	Oman	No	N/A	Yes	N/A
57	Pakistan	No	N/A	Yes	N/A
58	Philippines*	No	N/A	Yes	N/A
59	Poland	No	N/A	Yes	N/A
60	Portugal	No	N/A	Yes	N/A
61	Qatar	No	N/A	Yes	N/A
62	Romania	No	N/A	Yes	N/A
63	Russia	No	N/A	Yes	N/A
64	Saudi Arabia	No	N/A	Yes	N/A
65	Serbia	No	N/A	Yes	N/A
66	Singapore	No	N/A	Yes	N/A
67	Slovak Republic	No	N/A	Yes	N/A
68	Slovenia	No	N/A	Yes	N/A
69	South Africa	No	N/A	Yes	N/A
70	Spain	No	N/A	Yes	N/A
71	Sudan*	No	N/A	Yes	N/A
72	Sweden	No	N/A	Yes	N/A
73	Switzerland	No	N/A	Yes	N/A

74	Syrian Arab Republic*	No	N/A	Yes	N/A	
75	Tajikistan*	No	N/A	Yes	N/A	
76	Thailand	No	N/A	Yes	N/A	
77	Tunisia	No	N/A	Yes	N/A	
78	Turkish Republic of Northern Cyprus*	No	N/A	Yes	N/A	
79	Turkmenistan*	No	N/A	Yes	N/A	
80	Ukraine	No	N/A	Yes	N/A	
81	United Arab Emirates	No	N/A	Yes	N/A	
82	United Kingdom	No	N/A	Yes	N/A	
83	United States	No	N/A	Yes	N/A	
84	Uzbekistan*	No	N/A	Yes	N/A	
85	Viet Nam	No	N/A	Yes	N/A	
86	Yemen*	No	N/A	Yes	N/A	



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