

Turkey

A. Progress in the implementation of the minimum standard

Turkey has 87 tax agreements in force as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Rwanda*, complies with the minimum standard.

Turkey signed the MLI in 2017 and listed its non-compliant agreements. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Turkey indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreement with Korea.

Turkey is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁷³

B. Conclusion

Recommendation

It is recommended that Turkey completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

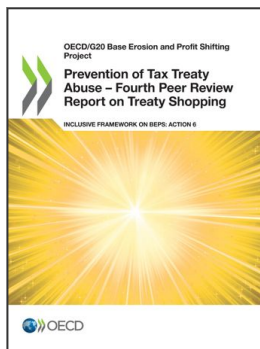
Summary of the jurisdiction response – Turkey

| | 1. Treaty partners | 2. Compliance with the standard | 3. Signature of a complying instrument | 4. Minimum standard provision used |
|----|------------------------------|---------------------------------|--|------------------------------------|
| 1 | Albania | No | Yes MLI | PPT |
| 2 | Algeria* | No | No | PPT |
| 3 | Australia | No | Yes MLI | PPT |
| 4 | Austria | No | Yes MLI | PPT |
| 5 | Azerbaijan* | No | No | PPT |
| 6 | Bahrain | No | Yes MLI | PPT |
| 7 | Bangladesh* | No | No | PPT |
| 8 | Belarus | No | No | PPT |
| 9 | Belgium | No | Yes MLI | PPT |
| 10 | Bosnia-Herzegovina | No | Yes MLI | PPT |
| 11 | Brazil | No | No | PPT |
| 12 | Bulgaria | No | Yes MLI | PPT |
| 13 | Canada | No | Yes MLI | PPT |
| 14 | China (People's Republic of) | No | Yes MLI | PPT |
| 15 | Croatia | No | Yes MLI | PPT |

¹⁷³ 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).

| | | | | |
|----|--------------------|-----------|---------|-----|
| 16 | Czech Republic | No | Yes MLI | PPT |
| 17 | Denmark | No | Yes MLI | PPT |
| 18 | Egypt | No | Yes MLI | PPT |
| 19 | Estonia | No | Yes MLI | PPT |
| 20 | Ethiopia* | No | No | PPT |
| 21 | Finland | No | Yes MLI | PPT |
| 22 | France | No | Yes MLI | PPT |
| 23 | Gambia* | No | No | PPT |
| 24 | Georgia | No | Yes MLI | PPT |
| 25 | Germany | No | Yes MLI | PPT |
| 26 | Greece | No | Yes MLI | PPT |
| 27 | Hungary | No | Yes MLI | PPT |
| 28 | India | No | Yes MLI | PPT |
| 29 | Indonesia | No | Yes MLI | PPT |
| 30 | Iran* | No | No | PPT |
| 31 | Ireland | No | Yes MLI | PPT |
| 32 | Israel | No | Yes MLI | PPT |
| 33 | Italy | No | Yes MLI | PPT |
| 34 | Japan | No | Yes MLI | PPT |
| 35 | Jordan | No | Yes MLI | PPT |
| 36 | Kazakhstan | No | Yes MLI | PPT |
| 37 | Korea | No | No | PPT |
| 38 | Kosovo* | No | No | PPT |
| 39 | Kuwait* | No | Yes MLI | PPT |
| 40 | Kyrgyzstan* | No | No | PPT |
| 41 | Latvia | No | Yes MLI | PPT |
| 42 | Lebanon* | No | No | PPT |
| 43 | Lithuania | No | Yes MLI | PPT |
| 44 | Luxembourg | No | Yes MLI | PPT |
| 45 | Malaysia | No | Yes MLI | PPT |
| 46 | Malta | No | Yes MLI | PPT |
| 47 | Mexico | No | Yes MLI | PPT |
| 48 | Moldova* | No | No | PPT |
| 49 | Mongolia | No | No | PPT |
| 50 | Montenegro | No | No | PPT |
| 51 | Morocco | No | Yes MLI | PPT |
| 52 | Netherlands | No | Yes MLI | PPT |
| 53 | New Zealand | No | Yes MLI | PPT |
| 54 | North Macedonia | No | Yes MLI | PPT |
| 55 | Norway | No | Yes MLI | PPT |
| 56 | Oman | No | Yes MLI | PPT |
| 57 | Pakistan | No | Yes MLI | PPT |
| 58 | Philippines* | No | No | PPT |
| 59 | Poland | No | Yes MLI | PPT |
| 60 | Portugal | No | Yes MLI | PPT |
| 61 | Qatar | No | Yes MLI | PPT |
| 62 | Romania | No | Yes MLI | PPT |
| 63 | Russian Federation | No | Yes MLI | PPT |
| 64 | Rwanda* | Yes other | | PPT |
| 65 | Saudi Arabia | No | Yes MLI | PPT |
| 66 | Serbia | No | Yes MLI | PPT |
| 67 | Singapore | No | Yes MLI | PPT |
| 68 | Slovak Republic | No | Yes MLI | PPT |

| | | | | |
|----|--------------------------------------|----|---------|-----|
| 69 | Slovenia | No | Yes MLI | PPT |
| 70 | South Africa | No | Yes MLI | PPT |
| 71 | Spain | No | Yes MLI | PPT |
| 72 | Sudan* | No | No | PPT |
| 73 | Sweden | No | Yes MLI | PPT |
| 74 | Switzerland | No | Yes MLI | PPT |
| 75 | Syrian Arab Republic* | No | No | PPT |
| 76 | Tajikistan* | No | No | PPT |
| 77 | Thailand | No | No | PPT |
| 78 | Tunisia | No | Yes MLI | PPT |
| 79 | Turkish Republic of Northern Cyprus* | No | No | PPT |
| 80 | Turkmenistan* | No | No | PPT |
| 81 | Ukraine | No | Yes MLI | PPT |
| 82 | United Arab Emirates | No | Yes MLI | PPT |
| 83 | United Kingdom | No | Yes MLI | PPT |
| 84 | United States | No | No | PPT |
| 85 | Uzbekistan* | No | No | PPT |
| 86 | Viet Nam | No | No | PPT |
| 87 | Yemen* | No | No | PPT |



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