

Türkiye

A. Progress in the implementation of the minimum standard

Türkiye has 89 tax agreements in force as reported in its response to the Peer Review questionnaire. Three of those agreements comply with the minimum standard.

Türkiye 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.

Türkiye has signed a bilateral complying instrument with respect to its agreement with Korea.

Türkiye 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 Azerbaijan.

Türkiye is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁴⁵

B. Conclusion

Recommendation

It is recommended that Türkiye 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.

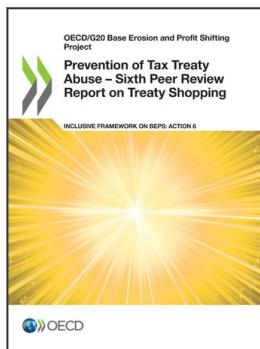
Summary of the jurisdiction response – Türkiye

	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	Chad*	No	No	PPT

¹⁴⁵ For its agreements listed under the MLI, Türkiye is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

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

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



From:

Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), "Türkiye", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/fc1796b3-en>

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