

## Turkey - Information on residency for tax purposes

### Section I – Criteria for Individuals to be considered a tax resident

For the purposes of CRS reporting, all individuals who reside in Turkey and Turkish citizens affiliated with official departments and establishments or with undertakings and organizations, the business head office of which is situated in Turkey, who reside abroad owing to the work of the said departments, establishments, organizations and undertakings will be considered as tax resident in Turkey.

Below indicated persons are considered as resided (and therefore tax resident) in Turkey:

1. Those whose domicile is in Turkey.
2. Those who stay in Turkey continuously more than six months in one calendar year (Provisional absence shall not interrupt the continuity of residing in Turkey).

However, foreigners indicated below shall not be considered as resided in Turkey, even if they stay in Turkey for more than six months,

1. Businessmen, scientists, specialists, officials, press and information correspondents, who come to Turkey on a given or temporary mission or for business, and other persons in a similar situation as well as those who come to Turkey for studies, medical treatment, rest or travel.
2. Those who are detained or stay in Turkey for reasons beyond their control, such as detention, conviction, or illness.

#### Relevant tax provisions:

Article 3, 4, 5 of Income Tax Law: <http://www.gib.gov.tr/index.php?id=1028>

### Section II – Criteria for Entities to be considered a tax resident

Capital companies, cooperatives, public economic enterprises, commercial enterprises which belong to associations or foundations and joint ventures are considered as resident in Turkey if their registered head office or business head offices are in Turkey. For the purpose of determining tax residency, registered head office refers to an office which is designated in the law of establishment, legislation, charter or contract of the entity subject to corporation tax. And business head office refers to an office in which transactions with respect to business are virtually gathered and conducted.

#### Relevant tax provisions:

Article 1, 3 of Corporate Tax Law <http://www.gib.gov.tr/index.php?id=1028>

### Section III – Entity types that are as a rule not considered tax residents

In general partnerships are not treated as taxable units in Turkey, therefore they are not considered as tax resident. However partners in ordinary and collective partnerships and active members in commandite partnerships are subject to income tax. Nevertheless, for CRS reporting purposes partnerships will be treated as resident if the place of effective management is situated in Turkey.

Foundations are also not taxable units in Turkey. Since economic activities of a foundation mostly occur under a commercial enterprise, a foundation's commercial enterprises located in Turkey are subject to Corporate Income Tax and will be considered as resident for tax purposes but not foundation's itself.

#### **Section IV – Contact point for further information**

The contact points for further information are as follows;

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