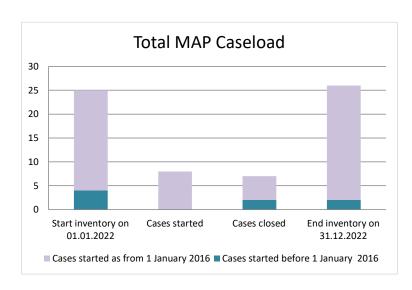
Mutual Agreement Procedure Statistics per jurisdiction

Türkiye

2006-2015 (pre-MAP Statistics Reporting Framework) and 2016-2022 (post-MAP Statistics Reporting Framework)



Türkiye



Cases started before 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	0	0	0	0
Other cases	4	0	2	2

Cases started as from 1 January 2016	2022 Start inventory	Cases started	Cases closed	2022 End inventory
Transfer pricing cases	10	2	2	10
Other cases	11	6	3	14

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	80.83

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules: (i) start date: the date when the MAP request was received; and

(ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

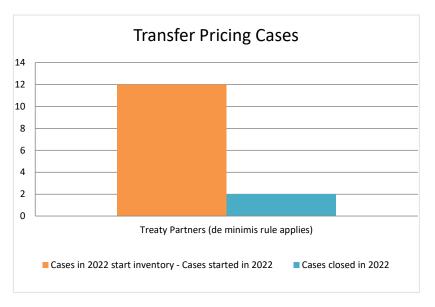
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	17.51	1.14	n.a.	n.a.
Other cases	17.98	0.49	3.11	23.28

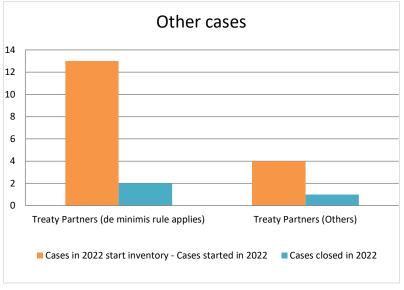
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

2022 MAP Statistics - Türkiye.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2022 are not shown in these graphs

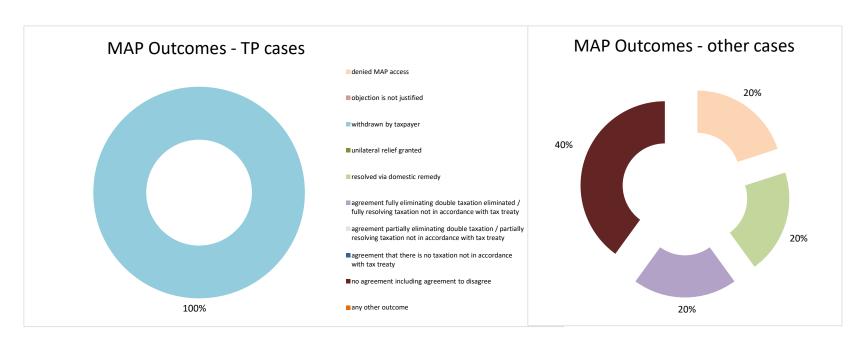




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	partially resolving	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	2	0	0	0	0	0	0	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	2	0	0	0	0	0	0	0	2
Other cases (all)	1	0	0	0	1	1	0	0	2	0	5
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	2	0	2
Cases started as from 1 January 2016	1	0	0	0	1	1	0	0	0	0	3
All cases	1	0	2	0	1	1	0	0	2	0	7

					numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving	resolving	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2022	average time taken (in months) for closing pre- 2016 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	4	0	0	0	0	0	0	0	0	2	0	2	80.83
Row 3	Total	4	0	0	0	0	0	0	0	0	2	0	2	80.83
	Notes: Definition of a M		Turkey appli	ies the rules	set out in the 2	2007 report o	f the Committe	e on Fiscal Affair	s on "Improving th	ne Resolution of 1	ax Treaty Dis	putes with reg	ard to the defin	ition of a MAP
	and counting of	MAP cases	case.											
	Category of cas	ses			attribution/allo		and other case	es Turkey adopte	d the definitions m	ade under Anne	cD sub-headir	ng (c) and (d)	of the MAP Stat	istics Reporting
	Notes on the co average time	emputation of	(i) start date	e: the date w	hen MAP requ	est from taxp	ayer or notification		016 cases: er from the other o etent authority; or					

		Table 1: Attribution / Allocation MAP Cases												
							number of po	st-2015 case	s closed during the	reporting period by ou	itcome:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022			objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty		there is no	no agreement	outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	10	2	0	0	2	0	0	0	0	0	0	0	10
	Total	10	2	0	0	2	0	0	0	0	0	0	0	10

Notes:

						Table 2: Ot	her MAP Ca	ses						
							number of po	st-2015 case	es closed during the	reporting period by o	utcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2022	no. of post- 2015 cases started during the reporting period	***	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	no agreement including agreement to disagree	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2022
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	9	4	1	0	0	0	0	1	0	0	0	0	11
Row 3	Treaty Partners (Others)	2	2	0	0	0	0	1	0	0	0	0	0	3
	Total	11	6	1	0	0	0	1	1	0	0	0	0	14
	Notes:	·					·	·			·	·		

	Table 1: Attribution / Allocation MAP Cases										
	average time taken (in months) for post-2015 cases from:										
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4	Column 5						
w 1	Treaty Partners (de minimis rule applies)	17.51	1.14	n.a.	n.a.						
	Total	17.51	1.14	n.a.	n.a.						
Ne	otes:										
No.	otes:										

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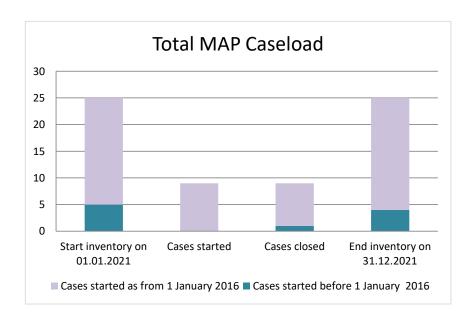
Table 2: Other MAP Cases										
average time taken (in months) for post-2015 cases from:										
Treaty Partner	"Start" to "End" Receipt of taxpayer's MAP request to "Start" "Start" to Milestone 1 Milestone 1 to "En									
Column 1	Column 2	Column 3	Column 4	Column 5						
Treaty Partners (de minimis rule applies)	10.62	0.64	5.56	14.50						
Treaty Partners (Others)	32.71	0.20	0.66	32.05						
Total	17.98	0.49	3.11	23.28						
Notos:	•			•						

Row 1 Row 3

Notes:

		Table 3: All MAP Cases										
		average time taken (in months) for post-2015 cases from:										
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	17.79	0.75	3.11	23.28							
	Notes:											

Türkiye



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	0	0	0	0
Other cases	5	0	1	4

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	11	2	2	11
Other cases	9	7	6	10

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	88.83

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

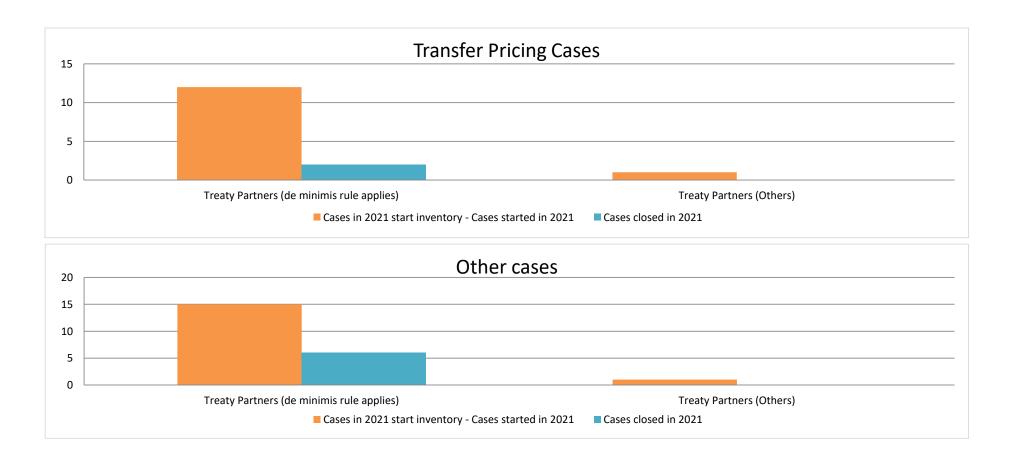
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End	
Transfer pricing cases	22.61	1.15	n.a.	n.a.	
Other cases	10.96	1.05	3.41	15.40	

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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Overview of MAP partners (only for cases started as from 1 January 2016)

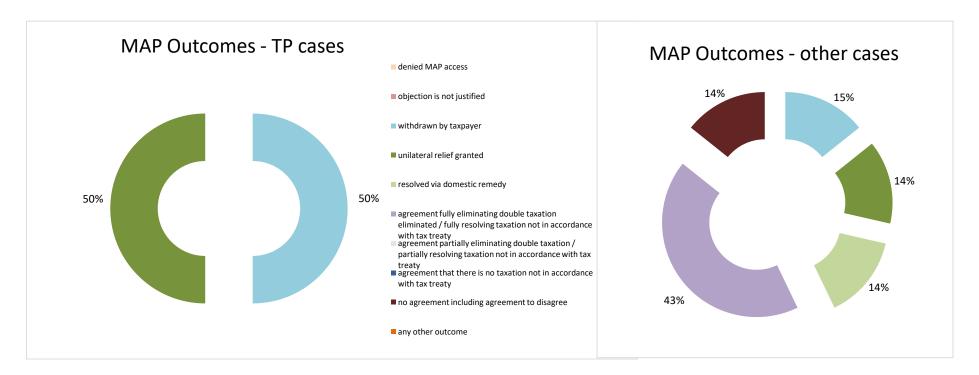
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	domestic	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving	taxation not in accordance with tax treaty	including	any other outcome	Total
Transfer pricing cases (all)	0	0	1	1	0	0	0	0	0	0	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	1	1	0	0	0	0	0	0	2
Other cases (all)	0	0	1	1	1	3	0	0	1	0	7
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	0	0	1	1	1	3	0	0	0	0	6
All cases	0	0	2	2	1	3	0	0	1	0	9

2021 MAP Statistics - Türkiye.xlsx Page 3/9

Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

						number	of pre-2016 c	ases closed during the repor	ting period by outcom	ne:				
	category of	no. of pre-2016 cases in MAP inventory on 1 January 2021	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre- 2016 cases during the reporting period
	Column 1 Attribution/	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Row 2	Others	5	0	0	0	0	0	0	0	0	1	0	4	88.83
Row 3	Total	5	0	0	0	0	0	0	0	0	1	0	4	88.83
	Definition of a N and counting of Category of cas	MAP cases	To classify t	kiye applies the rules set out in the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes with regard to the definition classify the pre-2016 attribution/allocation cases and other cases Türkiye adopted the definitions made under Annex D sub-heading (c) and (d) of the MAP Statistics the were made for post-2015 cases.										
	Potential misma 2021 start inver end inventory		In 2021 we	we received a letter from our treaty partner asking our response concerning the position paper. With this letter, we realized the position paper was misscaried.										
	Notes on the co average time	imputation of	(i) start date	e: the date v	vhen MAP requ	uest from tax	cpayer or notifi	to resolve the pre-2016 cases: cation/position paper from the c to the other competent authori				ent authority		

2021 MAP Statistics - Türkiye.xlsx Page 4/9

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
						number of p	ost-2015 cas	ses closed during the re	eporting period by out	come:			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double	lagreement that	including agreement to	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2021
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	11	1	0	0	1	1	0	0	0	0	0	0	10
Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1
Total	11	2	0	0	1	1	0	0	0	0	0	0	11

Notes:

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

					Table 2: Of	her MAP Ca	ses						
					ı	number of po	st-2015 case	es closed during the	e reporting period by o	outcome			
Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2021	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2021
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	8	7	0	0	1	1	1	3	0	0	0	0	9
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	9	7	0	0	1	1	1	3	0	0	0	0	10
Notes:													

Row 1

Notes

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases									
			average time taken (in mont	hs) for post-2015 cases from:						
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
1	Treaty Partners (de minimis rule applies)	22.61	1.15	n.a.	n.a.					
	Total	22.61	1.15	n.a.	n.a.					
	Notes:	•								

2021 MAP Statistics - Türkiye.xlsx Page 7/9

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for other Cases

	Table 2: Other MAP Cases									
			average time taken (in mont	ths) for post-2015 cases from:						
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
<i>i</i> 1	Treaty Partners (de minimis rule applies)	10.96	1.05	3.41	15.40					
	Total	10.96	1.05	3.41	15.40					

Row 1

Notes:

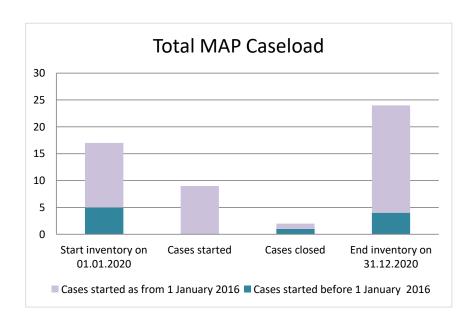
2021 MAP Statistics - Türkiye.xlsx Page 8/9

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021) for all Cases

		Table 3: All MAP Cases										
		average time taken (in months) for post-2015 cases from:										
		"Start" to "End"	"Start" to "End" Receipt of taxpayer's MAP request to "Start" to Milestone 1 Milestone 1 to "End"									
		Column 1	Column 2	Column 3	Column 4							
Row 1	Total Average Time	13.87	1.08	3.41	15.40							
	Notes:											

2021 MAP Statistics - Türkiye.xlsx Page 9/9

Turkey



Cases started before 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	0	0	0	0
Other cases	5	0	1	4

Cases started as from 1 January 2016	2020 Start inventory	Cases started	Cases closed	2020 End inventory
Transfer pricing cases	6	6	1	11
Other cases	6	3	0	9

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	111.74

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

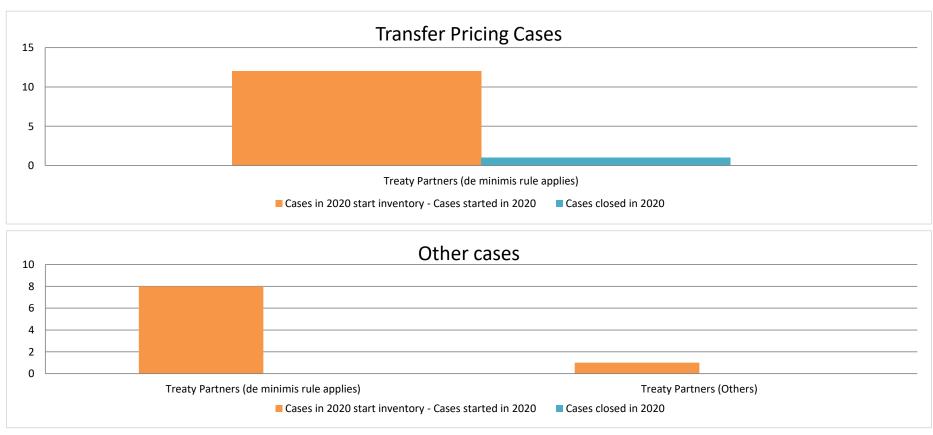
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	0.62	1.15	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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Overview of MAP partners (only for cases started as from 1 January 2016)

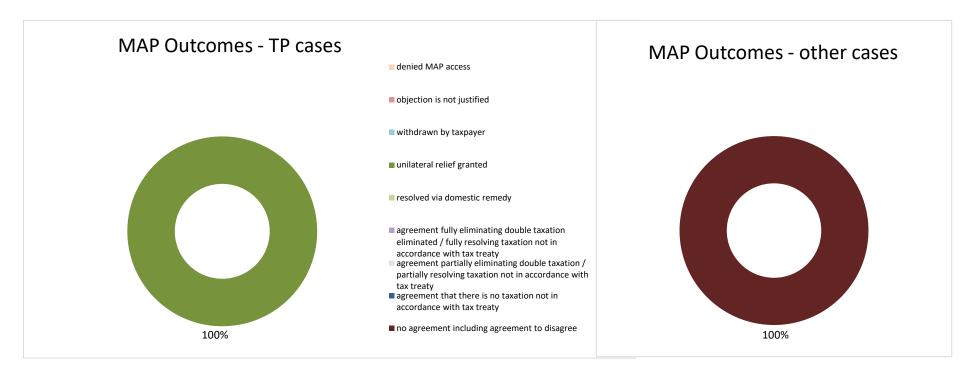
Note: the MAP cases started before 1 January 2016 and closed in 2020 are not shown in these graphs



The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	1	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	1	0	0	0	0	0	0	1
Other cases (all)	0	0	0	0	0	0	0	0	1	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	1	0	0	0	0	1	0	2

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Annex A

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020)

				numbe	er of pre-201	16 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	denied	objection is not justified	withdrawn by taxpayer	relief	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving taxation not in	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2020	closing pre-
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	5	0	0	0	0	0	0	0	0	1	0	4	111.74
Total	5	0	0	0	0	0	0	0	0	1	0	4	111.74
Notes:	MAP case	Turkey ann	lies the rules	sot out in the	2007 report	of the Commit	ttee on Fiscal Affa	aire on "Improving	the Pesalution	of Tay Treaty	Dienutes with	regard to the	Nefinition of a

Row 1 Row 2

To classify the pre-2016 attribution/allocation cases and other cases Turkey adopted the definitions made under Annex D sub-heading (c) and (d) of the MAP Statistics Reporting Framework which were made for post-2015 cases.

Category of cases

Turkey applies the following rules for computation of time taken to resolve the pre-2016 cases:

Notes on the computation of average time

- (i) start date: the date when MAP request from taxpayer or notification/position paper from the other competent authority to initiate MAP is received.
- (ii) end date: the date of the closing letter sent to the taxpayer or to the other competent authority; or the receipt of such letter from the other competent authority

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MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases													
					r	umber of pos	st-2015 case	s closed during the	reporting period by o	utcome:			
	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	there is no taxation not in	including agreement to	any other outcome	no. of post- 2015 cases remaining in MAP inventory on 31 December 2020
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Treaty Partners (de minimis rule applies)	6	6	0	0	0	1	0	0	0	0	0	0	11
Total	6	6	0	0	0	1	0	0	0	0	0	0	11

Notes:

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

						Table 2: Ot	her MAP Ca	ses						
						r	number of po	st-2015 case	s closed during the	reporting period by o	utcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2020	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2020
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	6	2	0	0	0	0	0	0	0	0	0	0	8
Row 3	Treaty Partners (Others)	0	1	0	0	0	0	0	0	0	0	0	0	1
	Total	6	3	0	0	0	0	0	0	0	0	0	0	9
	Notes:		•											

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for Attribution/Allocation Cases

Table 1: Attribution / Allocation MAP Cases									
	average time taken (in months) for post-2015 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
Column 1	Column 2	Column 3	Column 4	Column 5					
Treaty Partners (de minimis rule applies)	0.62	1.15	n.a.	n.a.					
Total	0.62	1.15	n.a.	n.a.					
Notes:	-		-						

Row 1

2020 MAP Statistics - Turkey.xlsx Page 7/9

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for other Cases

		Table 2: Other MAP Cases								
			average time taken (in mont	hs) for post-2015 cases from:						
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"					
	Column 1	Column 2	Column 3	Column 4	Column 5					
low 1	Total	n.a.	n.a.	n.a.	n.a.					
	Notes:									

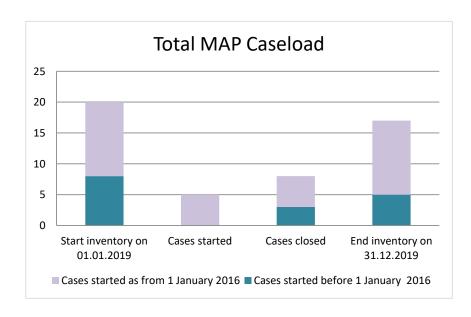
2020 MAP Statistics - Turkey.xlsx Page 8/9

MAP Statistics Reporting for the 2020 Reporting Period (1 January 2020 to 31 December 2020) for all Cases

		Table 3: All MAP Cases											
			average time taken (in months) fo	r post-2015 cases from:									
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
		Column 1	Column 2	Column 3	Column 4								
Row 1	Total Average Time	0.62	1.15	n.a.	n.a.								
	Notes:												

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Turkey



Cases started before 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	2	0	2	0
Other cases	6	0	1	5

Cases started as from 1 January 2016	2019 Start inventory	Cases started	Cases closed	2019 End inventory
Transfer pricing cases	6	2	2	6
Other cases	6	3	3	6

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	60.46
Other cases	54.18

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

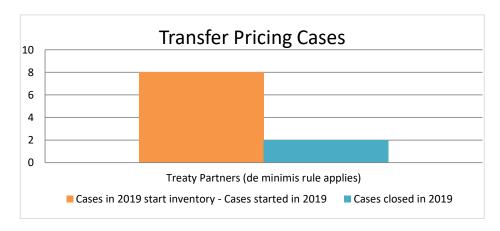
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	20.68	1.15	n.a.	n.a.
Other cases	18.71	2.05	2.43	10.34

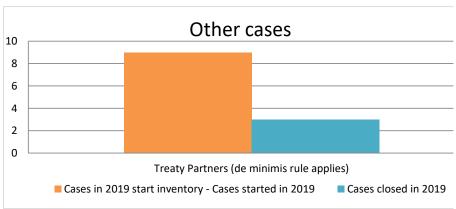
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

MAP Statistics 2019 - Turkey.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2016)

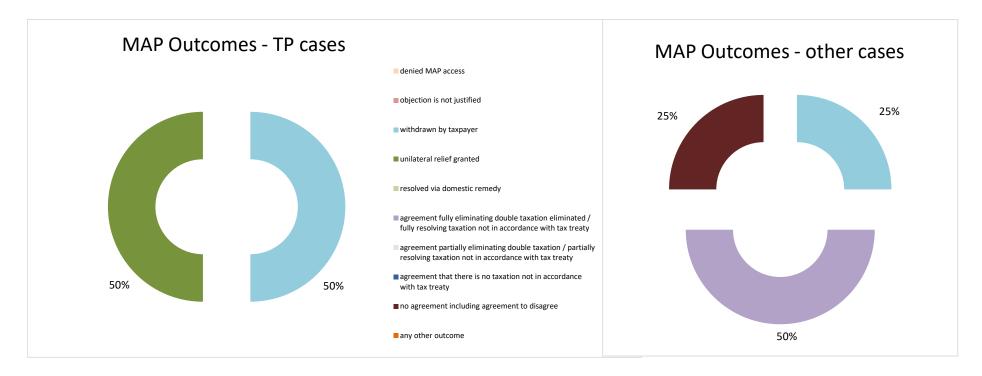
Note: the MAP cases started before 1 January 2016 and closed in 2019 are not shown in these graphs





The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	resolving taxation not in	eliminating double taxation / partially resolving	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	2	2	0	0	0	0	0	0	4
Cases started before 1 January 2016	0	0	2	0	0	0	0	0	0	0	2
Cases started as from 1 January 2016	0	0	0	2	0	0	0	0	0	0	2
Other cases (all)	0	0	1	0	0	2	0	0	1	0	4
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	0	0	1	0	0	2	0	0	0	0	3
All cases	0	0	3	2	0	2	0	0	1	0	8

MAP Statistics 2019 - Turkey.xlsx Page 3/9

Annex A

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019)

						number o	of pre-2016 ca	ses closed during the	e reporting period by outo	ome:				
	category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre-2016 cases remaining in on MAP inventory on 31 December 2019	average time taken (in months) for closing pre- 2016 cases during the reporting period
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
	attribution/ allocation	2	0	0	2	0	0	0	0	0	0	0	0	60.46
	Others	6	0	0	0	0	0	0	0	0	1	0	5	54.18
П	otal	8	0	0	2	0	0	0	0	0	1	0	5	58.37
[Notes: Definition of a Mand counting of		Turkey appl	ies the rules se	t out in the 2007	report of the C	Committee on F	Fiscal Affairs on "Impro	ving the Resolution of Tax	Treaty Disputes with r	egard to the definit	ion of a MAP	case.	
F 2	Category of cases To classify the pre-2016 attribution/allocation cases and other cases Turkey adopted the definitions made under Annex D sub-heading (c) and (d) of the MAP Statistics Reporting Potential mismatches between 2019 start inventory and 2018 end inventory The MAP partner notified Turkey about the number of cases recently. The MAP partner notified Turkey about the case recently.									g Framework which	were made for			
	lotes on the co verage time	omputation of	(i) start dat	te: the date whe	en MAP request	from taxpayer	or notification/		other competent authority rity; or the receipt of such le					

MAP Statistics 2019 - Turkey.xlsx Page 4/9

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases													
							number of	post-2015 cases	closed during the report	ing period by outcom	e:			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	including agreement to		no. of post- 2015 cases remaining in MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	6	2	0	0	0	2	0	0	0	0	0	0	6
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	6	2	0	0	0	2	0	0	0	0	0	0	6

MAP Statistics 2019 - Turkey.xlsx

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

						Table 2:	Other MAP (Cases						
							number of	post-2015 cases	closed during the repo	orting period by outcom	ne			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2019	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	there is no	including agreement to	any other outcome	no. of post-2015 cases remaining ir MAP inventory on 31 December 2019
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	Treaty Partners (de minimis rule applies)	6	3	0	0	1	0	0	2	0	0	0	0	6
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	6	3	0	0	1	0	0	2	0	0	0	0	6
	Notes:													

MAP Statistics 2019 - Turkey.xlsx

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2018 to 31 December 2019) for Attribution/Allocation Cases

	Table 1: Attribution / Allocation MAP Cases average time taken (in months) for post-2015 cases from:												
	Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
	Column 1	Column 2	Column 3	Column 4	Column 5								
Row 1	Treaty Partners (de minimis rule applies)	20.68	1.15	n.a.	n.a.								
	Total	20.68	1.15	n.a.	n.a.								
	Notes:												

MAP Statistics 2019 - Turkey.xlsx Page 7/9

MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for other Cases

Table 2: Other MAP Cases												
		average time taken (in mon	ths) for post-2015 cases from:									
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"								
Column 1	Column 2	Column 3	Column 4	Column 5								
Treaty Partners (de minimis rule applies)	18.71	2.05	2.43	10.34								
Total	18.71	2.05	2.43	10.34								

Row 1

Notes:

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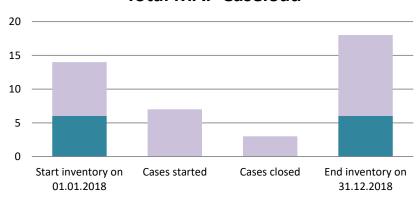
MAP Statistics Reporting for the 2019 Reporting Period (1 January 2019 to 31 December 2019) for all Cases

	Table 3: All MAP Cases										
		average time taken (in months) fo	r post-2015 cases from:								
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"							
	Column 1	Column 2	Column 3	Column 4							
Total Average Time	19.50	1.69	2.43	10.34							
Notes:		•	•								

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Turkey





■ Cases started as from 1 January 2016 ■ Cases started before 1 January 2016

Cases started before 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	1	0	0	1
Other cases	5	0	0	5

Cases started as from 1 January 2016	2018 Start inventory	Cases started	Cases closed	2018 End inventory
Transfer pricing cases	2	5	1	6
Other cases	6	2	2	6

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

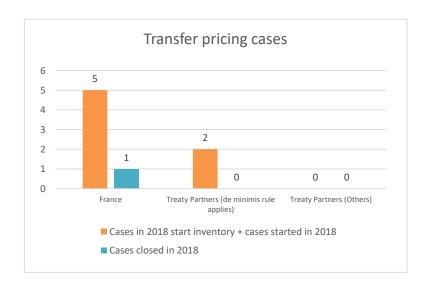
Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	19.33	1.15	n.a.	n.a.
Other cases	15.38	1.15	0.55	20.32

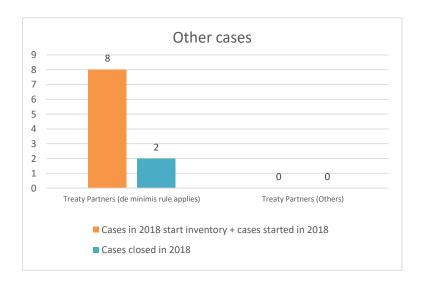
Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

MAP Statistics 2018 Turkey.xlsx Page 1/9

Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



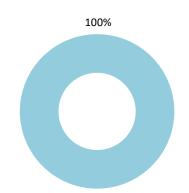


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

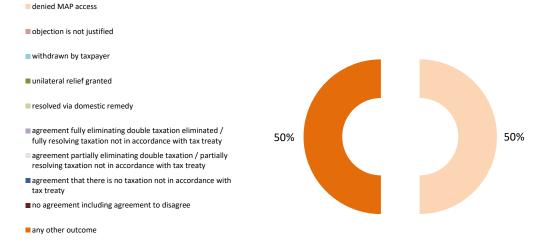
The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

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MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	resolving taxation not in	partially	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	1	0	0	0	0	0	0	0	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	1	0	0	0	0	0	0	0	1
Other cases (all)	1	0	0	0	0	0	0	0	0	1	2
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	1	0	0	0	0	0	0	0	0	1	2
All cases	1	0	1	0	0	0	0	0	0	1	3

MAP Statistics 2018 Turkey.xlsx Page 3/9

Annex A

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018)

				numb	er of pre-20	16 cases clos	ed during the re	porting period by	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	taxation / fully resolving	resolving	no taxation not in accordance	agreement	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2018	average time taken (in months) for closing pre- 2016 cases during the reporting period
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Others	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Total	6	0	0	0	0	0	0	0	0	0	0	6	n.a.

Row 1 Row 2 Row 3

Notes:

- 1) Turkey applies the rules set out in the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes with regard to the definition of a MAP case.
- 2) To classify the pre-2016 attribution/allocation cases and other cases Turkey adopted the definitions made under Annex D sub-heading (c) and (d) of the MAP Statistics Reporting Framework which were made for post-2015 cases.
- 3) Turkey applies the following rules for computation of time taken to resolve the pre-2016 cases:
- (i) start date: the date when MAP request from taxpayer or notification/position paper from the other competent authority to initiate MAP is received.
- (ii) end date: the date of the closing letter sent to the taxpayer or to the other competent authority; or the receipt of such letter from the other competent authority.

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

					Table	1: Attribution	/ Allocation	MAP Case	s					
				number of post-2015 cases closed during the reporting period by outcome:										
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2018
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1	France	1	4	0	0	1	0	0	0	0	0	0	0	4
Row 2	Treaty Partners (de minimis rule applies)	1	1	0	0	0	0	0	0	0	0	0	0	2
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	2	5	0	0	1	0	0	0	0	0	0	0	6
	Notes					· · · · · ·		•				•		

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

						Table 2:	Other MAP	Cases						
						r	number of po	st-2015 case	s closed during the	e reporting period by o	outcome			
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2018	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other	no. of post-2015 cases remaining in MAP inventory on 31 December 2018
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 2	reaty Partners (de minimis rule applies)	6	2	1	0	0	0	0	0	0	0	0	1	6
Row 3	reaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
T	otal	6	2	1	0	0	0	0	0	0	0	0	1	6

Notes:

Any other outcome due to the fact that one CA was bound by a court decision.

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for Attribution/allocation Cases

		average time taken (in mont	hs) for post-2015 cases from:	
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End
Column 1	Column 2	Column 3	Column 4	Column 5
France	19.33	1.15	n.a.	n.a.
Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.
Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time	19.33	1.15	n.a.	n.a.

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for other Cases

				Table 2: Other MAP Cases										
	average time taken (in months) for post-2015 cases from:													
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"										
Column 1	Column 2	Column 3	Column 4	Column 5										
reaty Partners (de minimis rule applies)	15.38	1.15	0.55	20.32										
reaty Partners (Others)	n.a.	n.a.	n.a.	n.a.										
Total Average Time	15.38	1.15	0.55	20.32										

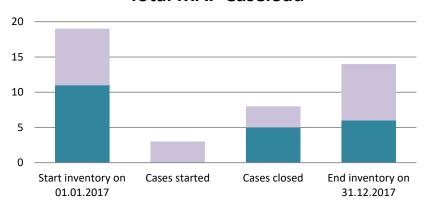
Row 2 Row 3

MAP Statistics Reporting for the 2018 Reporting Period (1 January 2018 to 31 December 2018) for all Cases

			Table 3: All MAP Cases		
			average time taken (in months)	for post-2015 cases from:	
		"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
		Column 1	Column 2	Column 3	Column 4
v 1	Total Average Time	16.70	1.15	0.55	20.32
	Notes:				

Turkey

Total MAP Caseload



Cases started before 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	2	0	1	1
Other cases	9	0	4	5

Cases started as from 1 January 2016	2017 start inventory	Cases started	Cases closed	2017 end inventory
Transfer pricing cases	3	2	3	2
Other cases	5	1	0	6

Average time needed to close MAP cases (in months)

■ Cases started before 1 January 2016 ■ Cases started as from 1 January 2016

Cases started before 1 January 2016	Average time
Transfer pricing cases	11.52
Other cases	25.56

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

- (i) start date: the date when MAP request from taxpayer or notification/position paper from the other competent authority to initiate MAP is received; and
- (ii) end date: the date of the closing letter sent to the taxpayer or to the other competent authority; or the receipt of such letter from the other competent authority.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	6.33	1.15	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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Overview of MAP partners (only for cases started as from 1 January 2016)

Note: the MAP cases started before 1 January 2016 and closed in 2017 are not shown in these graphs

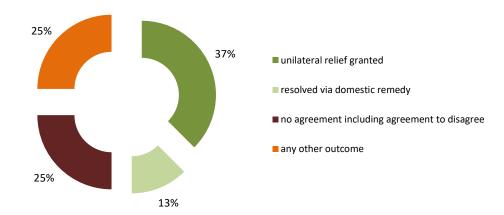




The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	3	0	0	0	0	0	1	4
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	1	1
Cases started as from 1 January 2016	0	0	0	3	0	0	0	0	0	0	3
Other cases (all)	0	0	0	0	1	0	0	0	2	1	4
Cases started before 1 January 2016	0	0	0	0	1	0	0	0	2	1	4
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	3	1	0	0	0	2	2	8

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Annex A

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Pre-2016 Cases

			1	numb	er of pre-20	16 cases clos	ed during the re	porting period b	y outcome:				
category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted		agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	resolving taxation not in	with tax treaty	no agreement including agreement to disagree	any other outcome	no. of pre- 2016 cases remaining in on MAP inventory on 31 December 2017	closing pre-
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Attribution/ Allocation	2	0	0	0	0	0	0	0	0	0	1	1	11.52
02 Others	9	0	0	0	0	1	0	0	0	2	1	5	25.56
v 3 Total	11	0	0	0	0	1	0	0	0	2	2	6	22.75

Notes:

- 1) Turkey applies the rules set out in the 2007 report of the Committee on Fiscal Affairs on "Improving the Resolution of Tax Treaty Disputes with regard to the definition of a MAP case.
- 2) To classify the pre-2016 attribution/allocation cases and other cases Turkey adopted the definitions made under Annex D sub-heading (c) and (d) of the MAP Statistics Reporting Framework which were made
- 3) Turkey applies the following rules for computation of time taken to resolve the pre-2016 cases:
- (i) start date: the date when MAP request from taxpayer or notification/position paper from the other competent authority to initiate MAP is received.
- (ii) end date: the date of the closing letter sent to the taxpayer or to the other competent authority; or the receipt of such letter from the other competent authority.
- 4) The number of pre-2016 cases on 1 January 2017 is different from the number of such cases on 31 December 2016 published in 2016 MAP statistics, due to the following reasons:
- for attribution/allocation cases: the number of attribution/allocation is revised as two. The MAP partner informed Turkey about the case.
- for other cases: the number of other cases is revised as nine.
- -- the MAP partner informed Turkey after the closure of case.
- -- the MAP partner informed Turkey that the taxpayer made an application before 2016. After evalution the case is considered as a pre-2016 case by both competent authorities.

Turkey - 2017 MAP Statistics Page 4/9

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

					Table 1	: Attribution /	Allocation N	IAP Cases						
					number of post-2015 cases closed during the reporting period by outcome:									
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	resolving taxation not in accordance	agreement that there is no taxation not in accordance with tax treaty	including agreement to	any other	no. of post- 2015 cases remaining in MAP inventory on 31 December 2017
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 2	Treaty Partners (de minimis rule applies)	3	2	0	0	0	3	0	0	0	0	0	0	2
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	3	2	0	0	0	3	0	0	0	0	0	0	2
	Notes One competent authority informed Turkey after the closure of	of a case. Turkey	decided to add t	the case to t	he table.									

Turkey - 2017 MAP Statistics Page 5/9

MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

	Table 2: Other MAP Cases													
					number of post-2015 cases closed during the reporting period by outcome									
	Treaty Partner	no. of post- 2015 cases in MAP inventory on 1 January 2017	no. of post- 2015 cases started during the reporting period	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	fully resolving	taxation / partially resolving taxation not	there is no	including agreement to	any other outcome	no. of post-2015 cases remaining in MAP inventory on 31 December 2017
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 2	Treaty Partners (de minimis rule applies)	5	1	0	0	0	0	0	0	0	0	0	0	6
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	5	1	0	0	0	0	0	0	0	0	0	0	6

Notes:

One case was reported as a post-2015 case in 2016 MAP statistics, but it was reclassified as a pre-2016 case in 2017 MAP statistics.

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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

average time taken (in months) for post-2015 cases from:								
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End				
Column 1	Column 2	Column 3	Column 4	Column 5				
Treaty Partners (de minimis rule applies)	6.33	1.15						
Treaty Partners (Others)								
Total Average Time	6.33	1.15	n.a.	n.a.				

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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

	average time taken (in months) for post-2015 cases from:									
Treaty Partner	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End						
Column 1	Column 2	Column 3	Column 4	Column 5						
Treaty Partners (de minimis rule applies)										
Treaty Partners (Others)										
Total Average Time	n.a.	n.a.	n.a.	n.a.						

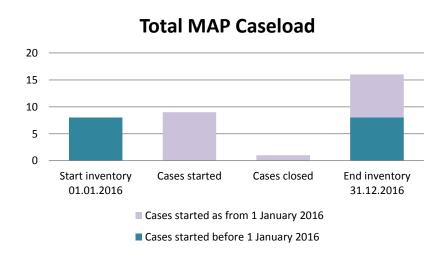
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MAP Statistics Reporting for the 2017 Reporting Period (1 January 2017 to 31 December 2017) for Post-2015 Cases

		Table 3: All MAP Cases								
	average time taken (in months) for post-2015 cases from:									
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"						
	Column 1	Column 2	Column 3	Column 4						
Row 1 Total Average Time	6.33	1.15	n.a.	n.a.						
Notes:										

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Turkey



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	1	0	0	1
Other cases	7	0	0	7

Some cases that were not counted in the end inventory of 2015 MAP statistics now appear in the start inventory of 2016 MAP statistics to correct past statistics and to reflect a decision to accept to discuss such cases.

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	2	0	2
Other cases	0	7	1	6

Average time needed to close MAP cases

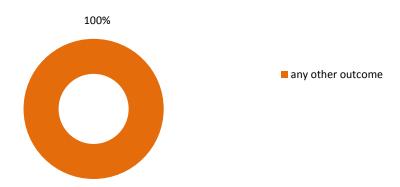
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	3.62	1.15	-	3.68

Note: the average times to close MAP cases that started **as from 1 January 2016** were computed according to the MAP statistics reporting framework available at http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf

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MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	eliminating double taxation / partially resolving	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	0	0	0	0	0	0	0
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	0	0	0	0	0	0	1	1
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	1	1
All cases	0	0	0	0	0	0	0	0	0	1	1

Note: the MAP statistics previously reported by the jurisdiction are available at http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm

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MAP Statistics prior to 2016

Background

In 2006 the OECD began to compile annual statistics on the mutual agreement procedure (MAP) caseloads of all its member countries and of partner economies that agreed to provide such statistics. The statistics for each reporting period up to 2015 (generally a calendar year) included:

- opening inventory of MAP cases on the first day of the reporting period;
- number of MAP cases initiated during the reporting period;
- number of MAP cases completed during the reporting period;
- ending inventory of MAP cases on the last day of the reporting period;
- cases closed or withdrawn with double taxation during the reporting period; and
- average cycle time for cases completed, closed or withdrawn during the reporting period.

Note on the calculation of MAP Statistics for 2006-2015

The MAP Statistics for 2006-2015 (pre-MAP Statistics Reporting Framework¹) were provided by reporting jurisdictions based on their own methodology without following a common reporting framework and thus, are presented differently from the Statistics available for 2016 and onwards (that follow the MAP Statistics Reporting Framework).

¹ <u>https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf</u>

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

Country: Turkey/Turquie

Year MAP Case was Initiated	Invent First l Repo	ning ory on Day of orting riod	Repo	l During orting riod	Dui Repo	pleted ring orting riod	Invent Last l Repo	ding tory on Day of orting riod	Withdra Double	ed or nwn with Faxation Reporting riod	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2009 or prior	1	0										
2010	0	0										
2011	0	0										
2012	0	0										
2013	1	1						1	1			
2014	1	0					1					
2015			0	2				2				
Total	3	1	0	2	0	0	2	3	1	0		

MAP PROGRAM STATISTICS FOR THE 2014 REPORTING PERIOD

Country: Turkey/Turquie

Year MAP Case was Initiated	Invent First l Repo	ning cory on Day of orting riod	Repo	l During orting riod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ling ory on Day of orting riod	Withdra Double T During F	ed or nwn with Faxation Reporting riod	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2008 or prior	0											
2009	1						1					
2010	1								1			
2011	0											
2012	0											
2013	1	1					1	1				
2014			2	0	1		1					
Total	3	1	2	0	1	0	3	1	1	0		

MAP PROGRAM STATISTICS FOR THE 2013 REPORTING PERIOD

Country: Turkey/Turquie

Year MAP Case was Initiated	Invent First l Repo	ning cory on Day of orting riod	Repo	l During orting riod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ding tory on Day of orting riod	Withdra Double T During F	ed or nwn with Faxation Reporting riod	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2007 or prior	0											
2008	0											
2009	1											
2010	1											
2011	0											
2012	0											
2013			1	1								
Total	2	0	1	1	0	0	3	1	0	0		

MAP PROGRAM STATISTICS FOR THE 2012 REPORTING PERIOD

Country: Turkey/Turquie

Year MAP Case was Initiated	Invent First l Repo	ning cory on Day of orting riod		l During orting riod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ding tory on Day of orting riod	Withdra Double	ed or wn with Faxation Reporting iod	Cases Comp or Withdra	cle Time for leted, Closed awn During Period (in aths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2006 or prior												
2007												
2008												
2009	1	1					1			1		
2010	2						1		1			
2011												
2012			0	0						_		
Total	3	1	0	0	0	0	2	0	1	1		

MAP PROGRAM STATISTICS FOR THE 2011 REPORTING PERIOD

Country: Turkey/Turquie

Year MAP Case was Initiated	Invent First l Repo	ning cory on Day of orting riod	Repo	l During orting riod	Dui Repo	pleted ring orting riod	Invent Last I Repo	ling ory on Day of orting riod	Withdra Double	ed or awn with Faxation Reporting riod	Cases Comp or Withdra	cle Time for leted, Closed awn During Period (in aths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2005 or prior												
2006												
2007	1						0		1			
2008												
2009	2	1					1	1	1			
2010	4				1		2		1			
2011			0	0								
Total	7	1	0	0	1		3	1	3			

MAP PROGRAM STATISTICS FOR THE 2010 REPORTING PERIOD

Country: Turkey/Turquie

Year MAP Case was Initiated	Invent First l	ning ory on Day of orting riod	Repo	l During orting riod	Dui Repo	pleted ring orting riod	Invent		Withdra Double	ed or wn with Faxation Reporting iod	Cases Comp or Withdra	cle Time for leted, Closed awn During Period (in aths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2004 or prior												
2005												
2006												
2007	1						1					
2008												
2009	2	1					2	1				
2010			4	0			4					
Total	3	1	4	0			7	1				

MAP PROGRAM STATISTICS FOR THE 2009 REPORTING PERIOD

Country: Turkey/Turquie

Year MAP Case was Initiated	Invent First l	ning ory on Day of orting iod		l During rting iod	Dui	pleted ring orting riod	Invent Last l	ling cory on Day of orting riod	Withdra Double	ed or wn with Faxation Reporting iod	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2003 or prior												
2004												
2005	1				0		0		1		48	
2006												
2007	1				0		1		0			
2008												
2009			2	1			2	1				
Total	2		2	1	0	0	3	1	1	0	48	

MAP PROGRAM STATISTICS FOR THE 2008 REPORTING PERIOD

Country: Turkey/Turquie

Year MAP Case was Initiated	Invent First l Repo	ning ory on Day of rting riod		l During rting iod	Dui Repo	pleted ring orting riod	Invent Last I	ling fory on Day of orting riod	Withdra Double	ed or nwn with Faxation Reporting riod	Cases Comp or Withdra Reporting	cle Time for leted, Closed wn During Period (in nths)
	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non- OECD	OECD	non-OECD
2002 or prior												
2003												
2004												
2005	1				0		1		0			
2006												
2007	1	1			0	0	1	0	0	1		9
2008				1		1		0		0		5
Total	2	1		1	0	1	2	0	0	1		7

MAP PROGRAM STATISTICS FOR 2007 REPORTING YEAR¹

Country: Turkey/Turquie

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2005 or prior	2		1	1		
2006						
2007		2		2	1	
Total	2	2	1	3	1	

¹ Note that Turkey aggregated information concerning years 2005 and prior.

MAP PROGRAM STATISTICS FOR 2006 REPORTING YEAR¹

Country: Turkey/Turquie

If the reporting period does not correspond to the calendar year, please indicate the date when the reporting period ends:

Year MAP Case was Initiated	Opening Inventory on First Day of Reporting Year	Initiated During Reporting Year	Completed During Reporting Year	Ending Inventory on Last Day of Reporting Year	Closed or Withdrawn with Double Taxation During Reporting Year	Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Year (in months)
2005 or prior	3			2	1	
2006		0				
Total	3	0	0	2	1	

¹ Note that Turkey aggregated information concerning years 2005 and prior.