

## Türkiye - Information on Tax Identification Numbers

### Section I – TIN Description

All legal entities, unincorporated entities and individuals must obtain a tax identification number (TIN) in order to undertake professional or business activities in Türkiye.

As of 1 July 2006, the National Identity Number is used as the unique identification number for Turkish citizens and all TINs for citizens were matched with their National Identification Number in tax database system. Foreigners staying in Türkiye more than six months are also required to obtain a TIN. Foreign nationals can also use their Foreign Identity Numbers instead of TIN if it is available.

Tax Identification Number is given on the basis of identification information via central taxpayer registry files.

TIN is given to:

- Legal Entities
- Legal Entities having no tax liability
- Foreign Nationals who do not have Foreign Identity number
- Foreign Legal Entities

### Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

#### Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	No
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#### Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

*All Turkish citizens automatically have TIN, since there is a legal obligation to use national ID numbers as TIN in domestic law.*

*Foreigners staying in Türkiye more than 90 days or visa duration are required to obtain a foreign ID number which is also used as TIN. Therefore all alien residents are considered as having TIN.*

*Additionally TIN is required to be submitted to public or private institutions for a wide range of transactions determined by legislation such as transactions related to banking and financial services, securities, cheque, collaterals, leasing, insurance, post office services, registry of vehicles, transactions subject to capital market law, loans, transactions conducted by private finance institutions, Land Registry.*

#### Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

*All resident legal entities obtain a TIN automatically since they are subject to tax. Although legal arrangements like ordinary partnerships are not subject to corporate income tax, TIN is issued to them while registering to local tax offices.*

*Additionally TIN is required to be submitted to public or private institutions for a wide range of transactions determined by legislation such as transactions related to banking and financial services, securities, cheque, notary transactions, leasing, insurance, post office services, registry of*

vehicles, transactions subject to capital market law, loans, transactions conducted by private finance institutions, Land Registry. Therefore it does not seem likely but a legal person (like foundations) who has no tax liability may not have a TIN if they have never subject to these type of transactions.

## Section II – TIN Structure

National Identity Number consists of 11 digits different than the 10 digit TIN.

Single Tax Identification Number									
Alpha Group Code			Sequence Number						Control Number
1	2	3	0	0	0	5	2	8	4

**Alpha Group Code:** For individuals: Code including their surname and name (between 001-999)

For legal entities and ordinary partnerships: Code including their title (between 001-999)

**Sequence Number:** Sequence number of Alpha Group Code in Türkiye

**Control Number:** Check-digit of 9 characters consisting of Alpha Group Code and Sequence Number

## Section III – Where to find TINs?

TIN can be found on almost all the financial statements and declarations of taxpayer and notifications issued by the tax administration to the taxpayer in addition to TIN cards. Since individuals use the National Identity Number as TIN, this information can be found on National Identity Cards and passports. However since Turkish tax database system matched TINs with National Identification Numbers, it is possible to see both numbers in some declarations, tax returns etc.

## Section IV – TIN information on the domestic website

Further information on TINs can be found on website of Turkish Revenue Administration (only in Turkish for the time being).

## Section V – Contact point for further information

The contact details of the competent service within Turkish Revenue Administration are as follows;

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