

Türkiye - 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 Türkiye and Turkish citizens affiliated with official departments and establishments or with undertakings and organizations, the business head office of which is situated in Türkiye, who reside abroad owing to the work of the said departments, establishments, organizations and undertakings will be considered as tax resident in Türkiye.

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

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

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

1. Businessmen, scientists, specialists, officials, press and information correspondents, who come to Türkiye on a given or temporary mission or for business, and other persons in a similar situation as well as those who come to Türkiye for studies, medical treatment, rest or travel.
2. Those who are detained or stay in Türkiye 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 Türkiye if their registered head office or business head offices are in Türkiye. 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 Türkiye, 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 Türkiye.

Foundations are also not taxable units in Türkiye. Since economic activities of a foundation mostly occur under a commercial enterprise, a foundation's commercial enterprises located in Türkiye 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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