

General Information

General Information

As known, according to the Article 413 of the Tax Procedures Code No. 213, taxpayers can request explanation about ambiguous provisions or issues causing hesitation from Presidency of Revenue Administration or authorities authorized by Presidency of Revenue Administration.

In this context, ruling system put into practice in 16/01/2010 aims to give accurate and clear answers to the taxpayers as soon as possible, to provide a single point of contact, to standardize the process and responses, to ensure efficient use of resources by reducing bureaucracy and red tape, to reduce the cost of taxpayer compliance and to ensure transparency by publishing all rulings via web site.

Taxpayers can not apply to Presidency of Revenue Administration directly for demanding ruling. For ruling requests, taxpayers must apply to the Tax Office Directorates or provincial offices where there is no Tax Office Directorates by Ruling Application Form.

Ruling Application Form, related legislation and ruling examples can be found in this page.

Language English