

TABLE INDICATING THE TIME LIMITS FOR EACH COUNTRY CONCERNING THE APPLICATION TO COMPETENT
AUTHORITIES FOR BENEFITING FROM THE MAP

Name of the Treaty	Contracting States	Time Limits for Applications
Austria Treaty (revised)	Turkey	Application should be made within 3 years following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Austria	Application should be made within 3 years following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Norway Treaty (revised)	Turkey	Application should be made within 3 years following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
	Norway	Application should be made within 3 years following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
Korea Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	Korea	Application will be made within the time limit specified in Korean domestic law. <i>(Article 25)</i>
Jordan Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 27)</i>
	Jordan	Application will be made within the time limit specified in Jordanian domestic law. <i>(Article 27)</i>
Tunisia Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 26)</i>
	Tunisia	Application will be made within the time limit specified in Tunisian domestic law. <i>(Article 26)</i>
Romania Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 28)</i>
	Romania	Application will be made within the time limit specified in Romanian domestic law. <i>(Article 28)</i>

Netherlands Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	Netherlands	Application will be made within the time limit specified in Dutch domestic law. <i>(Article 25)</i>
Pakistan Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	Pakistan	Application will be made within the time limit specified in Pakistani domestic law. <i>(Article 25)</i>
UK Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	UK	Application will be made within the time limit specified in English domestic law. <i>(Article 25)</i>
Finland Treaty (revised)	Turkey	Application should be made within 3 years following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Finland	Application should be made within 3 years following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Turkish Republic of Northern Cyprus Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Turkish Republic of Northern Cyprus	Application will be made within the time limit specified in Turkish Republic of Northern Cyprus domestic law. <i>(Article 24)</i>
France Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	France	Application will be made within the time limit specified in French domestic law. <i>(Article 25)</i>
Germany Treaty	Turkey	Application should be made within 3 years following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Germany	Application should be made within 3 years following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>

Sweden Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. (<i>Article 25 and Protocol Article 4</i>)
	Sweden	Application will be made within the time limit specified in Swedish domestic law. However, in cases arising from the actions of Turkey, the application should be made within the time limit specified in Turkish law. (<i>Article 25 and Protocol Article 4</i>)
Belgium Treaty	Turkey	Application should be made within one year from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. However, if such period has expired, the taxpayer may, in any case, present the case to the competent authority in Turkey within a period of 5 years beginning on the first day of January of the calendar year next following the related taxable year in which the income is derived. (<i>Protocol Article 9</i>)
	Belgium	Application should be made within 3 years following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. (<i>Article 25</i>)
Denmark Treaty	Turkey	Application should be made within 1 year from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. However, if such period has expired, the taxpayer may, in any case, present the case to the competent authority in Turkey within a period of 5 years beginning on the first day of January of the calendar year next following the related taxable year in which the income is derived. (<i>Protocol Article 7</i>)
	Denmark	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. (<i>Article 24</i>)
Italy Treaty	Turkey	Application should be made within 2 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. (<i>Article 25</i>) In respect of paragraph 1 of Article 25, the expression “irrespective of the remedies provided by the domestic law” means that the mutual agreement procedure is not alternative with the national contentious proceedings which shall be, in any case, preventively initiated, when the claim is related with an assessment of the taxes not in accordance with this Agreement. Protocol Article VII)

	Italy	<p>Application should be made within 2 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i></p> <p>In respect of paragraph 1 of Article 25, the expression “irrespective of the remedies provided by the domestic law” means that the mutual agreement procedure is not alternative with the national contentious proceedings which shall be, in any case, preventively initiated, when the claim is related with an assessment of the taxes not in accordance with this Agreement. (Protocol Article 7).</p>
Japan Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Japan	Application will be made within the time limit specified in Japanese domestic law. <i>(Article 24)</i>
United Arab Emirates (UAE) Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 26)</i>
	UAE	Application will be made within the time limit specified in UAE domestic law. <i>(Article 26)</i>
Hungary Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	Hungary	Application will be made within the time limit specified in Hungarian domestic law. <i>(Article 25)</i>
Kazakhstan Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Kazakhstan	Application will be made within the time limit specified in Kazak domestic law. <i>(Article 24)</i>
Macedonia Treaty	Turkey	Application should be made within 5 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
	Macedonia	Application should be made within 5 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
Albania Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	Albania	Application will be made within the time limit specified in Albanian domestic law. <i>(Article 25)</i>
Algeria Treaty	Turkey	Application will be made within 1 year following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 26)</i>
	Algeria	Application will be made within 1 year following the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 26)</i>
Mongolia Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Mongolia	Application will be made within the time limit specified in Mongol domestic law. <i>(Article 24)</i>

India Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	India	Application will be made within the time limit specified in Indian domestic law. <i>(Article 25)</i>
Malaysia Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Malaysia	Application will be made within the time limit specified in Malaysian domestic law. <i>(Article 24)</i>
Egypt Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	Egypt	Application will be made within the time limit specified in Egyptian domestic law. <i>(Article 25)</i>
People's Republic of China Treaty	Turkey	Application should be made within 1 year from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
	China	Application should be made within 1 year from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
Poland Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	Poland	Application will be made within the time limit specified in Polish domestic law. <i>(Article 25)</i>
Turkmenistan Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Turkmenistan	Application will be made within the time limit specified in Turkmen domestic law. <i>(Article 24)</i>
Azerbaijan Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Azerbaijan	Application will be made within the time limit specified in Azerbaijani domestic law. <i>(Article 24)</i>
Bulgaria Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Bulgaria	Application will be made within the time limit specified in Bulgarian domestic law. <i>(Article 24)</i>
Uzbekistan Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Uzbekistan	Application will be made within the time limit specified in Uzbek domestic law. <i>(Article 24)</i>
USA Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	USA	Application will be made within the time limit specified in USA domestic law. <i>(Article 25)</i>

Belarus Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Belarus	Application will be made within the time limit specified in Belarusian domestic law. <i>(Article 24)</i>
Ukraine Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	Ukraine	Application will be made within the time limit specified in Ukrainian domestic law. <i>(Article 25)</i>
Israel Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Israel	Application will be made within the time limit specified in Israeli domestic law. <i>(Article 24)</i>
Slovakia Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Slovakia	Application will be made within the time limit specified in Slovakian domestic law. <i>(Article 24)</i>
Kuwait Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 27)</i>
	Kuwait	Application will be made within the time limit specified in Kuwaiti domestic law. <i>(Article 27)</i>
Russia Treaty	Turkey	Application should be made within 1 year from the first notification of the action resulting in taxation not in accordance with the provisions of this Agreement. However, if such period has expired, the taxpayer may, in any case apply to the competent authority in Turkey within the period of 5 years beginning on the first day of January of the calendar year next following the related taxable year in which the income is derived. <i>(Article 24)</i>
	Russia	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Indonesia Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Indonesia	Application will be made within the time limit specified in Indonesian domestic law. <i>(Article 24)</i>
Lithuania Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Lithuania	Application should be made within 3 years from the first notification of the action resulting in

		taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Croatia Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Croatia	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Moldova Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Moldova	Application will be made within the time limit specified in Moldovan domestic law. <i>(Article 24)</i>
Singapore Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
	Singapore	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
Kyrgyzstan Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Kyrgyzstan	Application will be made within the time limit specified in Kyrgyz domestic law. <i>(Article 24)</i>
Tajikistan Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Tajikistan	Application will be made within the time limit specified in Tajik domestic law. <i>(Article 24)</i>
Czech Republic Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Czech Republic	Application will be made within the time limit specified in Czech Republic's domestic law. <i>(Article 24)</i>
Spain Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Spain	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Bangladesh Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	Bangladesh	Application will be made within the time limit specified in Bangladesh domestic law. <i>(Article 25)</i>

Latvia Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Latvia	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Slovenia Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
	Slovenia	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
Greece Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Greece	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Syria Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
	Syria	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
Thailand Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	Thailand	Application will be made within the time limit specified in Thailand's domestic law. <i>(Article 25)</i>
Luxembourg Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
	Luxembourg	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
Sudan Treaty	Turkey	Application will be made within the time limit specified in the Turkish domestic law. <i>(Article 24)</i>

	Sudan	Application will be made within the time limit specified in Sudanese domestic law. <i>(Article 24)</i>
Estonia Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Estonia	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Iran Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 26)</i>
	Iran	Application will be made within the time limit specified in Iranian domestic law. <i>(Article 26)</i>
Morocco Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Morocco	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Lebanon Treaty	Turkey	Application should be made within 2 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Lebanon	Application should be made within 2 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Republic of South Africa Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 25)</i>
	Republic of South Africa	Application will be made within the time limit specified in South African domestic law. <i>(Article 25)</i>
Portugal Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
	Portugal	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
Serbia and Montenegro Treaty ¹	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 26)</i>

	Serbia and Montenegro	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 26)</i>
Ethiopia Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
	Ethiopia	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
Bahrain Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Bahrain	Application will be made within the time limit specified in Bahraini domestic law. <i>(Article 24)</i>
Qatar Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. <i>(Article 24)</i>
	Qatar	Application will be made within the time limit specified in Qatar domestic law. <i>(Article 24)</i>
Qatar Treaty (revised)	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
	Qatar	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
Bosnia & Herzegovina Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 26)</i>
	Bosnia & Herzegovina	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 26)</i>
Saudi Arabia Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Saudi Arabia	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>

Georgia Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Georgia	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Oman Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Oman	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Yemen Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Yemen	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Ireland Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
	Ireland	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
New Zealand	Turkey	Application should be made within 5 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	New Zealand	Application should be made within 5 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
Canada Treaty	Turkey	Application should be made within 1 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement, however when this time limit is over, the application in any case should be made within 5 years from the first day of

		January of the calendar year following the relevant taxation year. (Protocol 8/b)
	Canada	Application should be made within 2 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. (<i>Protocol 8/a</i>)
Switzerland Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. (<i>Article 24</i>)
	Switzerland	Application will be made within the time limit specified in Swiss domestic law. (<i>Article 24</i>)
Brazil Treaty	Turkey	Application will be made within the time limit specified in Turkish domestic law. (<i>Article 25</i>)
	Brazil	Application will be made within the time limit specified in Brazilian domestic law. (<i>Article 25</i>)
Australia Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. (<i>Article 25</i>)
	Australia	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. (<i>Article 25</i>)
Malta Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. (<i>Article 24</i>)
	Malta	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. (<i>Article 24</i>)
Mexico Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. (<i>Article 24</i>)
	Mexico	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. (<i>Article 24</i>)
Kosovo Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. (<i>Article 24</i>)
	Kosovo	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. (<i>Article 24</i>)
Philippines Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. (<i>Article 25</i>)

	Philippines	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
Viet Nam Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
	Vietnam	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 25)</i>
Gambia Treaty	Turkey	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>
	Gambia	Application should be made within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement. <i>(Article 24)</i>

¹ "Convention between the Government of the Republic of Turkey and the Council of Ministers of Serbia and Montenegro for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital" which was signed within the era of Serbia and Montenegro on 12.10.2005 is valid in terms of both Serbia and Montenegro and the provisions of the Agreement have been implemented since 01.01.2008.

EXPLANATIONS:

In the Turkish domestic law, the related regulation is included in the Article 114 and 126 of the Tax Procedure Law . The application periods for the correction of taxation mistakes in our domestic law are as follows:

Application Period (Articles 114 and 126 of Tax Procedure Law):

Tax errors that can not be discovered within five (5) years from the beginning of the year following the calendar year in which the tax claim emerged cannot be corrected.

Time limits for correction;

a) Starting from the date the error was made for the assessed and the notified taxes within the last year of the time limit

- b) Starting from the date on which the payment order is notified to the taxpayer for taxes which are notified by announcement and accrued without the matter of litigation in the tax court,
- c) Starting from the date on which the seizure is made pursuant to the Law No. 6183, for taxes which the notification and payment order is notified by announcement
can not be lower than **one (1) year** (Article 126 of Tax Procedure Law).

TABLE INDICATING THE TIME PERIODS FOR THE IMPLEMENTATION OF FINAL DECISIONS TAKEN AS A RESULT OF THE
MAP FOR EACH COUNTRY

Name of the Treaty	Contracting States	Time Period of Implementation
Austria Treaty (revised)	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 24)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 5)</i>
	Austria	To be implemented regardless of the time limitation specified in Austrian domestic law. <i>(Article 24)</i>
Norway Treaty (revised)	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 25)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 11)</i>
	Norway	To be implemented regardless of the time limitation specified in Norwegian domestic law. <i>(Article 25)</i>
Korea Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Korea	To be implemented within the time period specified in Korean domestic law. <i>(Article 25)</i>
Jordan Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 27)</i>
	Jordan	To be implemented within the time period specified in Jordanian domestic law. <i>(Article 27)</i>
Tunisia Treaty	Turkey	To be implemented within 1 year regardless of the time limitation specified in Turkish domestic law. <i>(Article 26)</i>
	Tunisia	To be implemented within 1 year regardless of the time limitation specified in Tunisian domestic law. <i>(Article 26)</i>

Romania Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 28)</i>
	Romania	To be implemented within the time period specified in Romanian domestic law. <i>(Article 28)</i>
Netherlands Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 25)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article XVI)</i>
	Netherlands	To be implemented regardless of the time limitation specified in Dutch domestic law. <i>(Article 25)</i>
Pakistan Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Pakistan	To be implemented within the time period specified in Pakistani domestic law. <i>(Article 25)</i>
UK Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	UK	To be implemented within the time period specified in English domestic law. <i>(Article 25)</i>
Finland Treaty (revised)	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 24)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 7)</i>
	Finland	To be implemented regardless of the time limitation specified in Finnish domestic law. <i>(Article 24)</i>
Turkish Republic of Northern Cyprus Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Turkish Republic of Northern Cyprus	To be implemented within the time period specified in Turkish Republic of Northern Cyprus domestic law. <i>(Article 24)</i>
France Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 25)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 7)</i>

	France	To be implemented regardless of the time limitation specified in French domestic law. (Article 25)
Germany Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 24) Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. (Protocol Article 7)
	Germany	To be implemented regardless of the time limitation specified in German domestic law. (Article 24)
Sweden Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. (Protocol Article 4) Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. (Protocol Article 4)
	Sweden	To be implemented within the time period specified in Swedish domestic law. (Article 25)
Belgium Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. (Article 25)
	Belgium	To be implemented within the time period specified in Belgian domestic law. (Article 25)
Denmark Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 24) Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. (Protocol Article 8)
	Denmark	To be implemented regardless of the time limitation specified in Danish domestic law. (Article 24)
Italy Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. (Article 25)
	Italy	To be implemented within the time period specified in Italian domestic law. (Article 25)
Japan Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 24)

		Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 10)</i>
	Japan	To be implemented regardless of the time limitation specified in the Japanese domestic law. <i>(Article 24)</i>
United Arab Emirates (UAE) Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 26)</i>
	UAE	To be implemented within the time period specified in UAE domestic law. <i>(Article 26)</i>
Hungary Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Hungary	To be implemented within the time period specified in Hungarian domestic law. <i>(Article 25)</i>
Kazakhstan Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Kazakhstan	To be implemented within the time period specified in Kazak domestic law. <i>(Article 24)</i>
Macedonia Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Macedonia	To be implemented within the time period specified in Macedonian domestic law. <i>(Article 25)</i>
Albania Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Albania	To be implemented within the time period specified in Albanian domestic law. <i>(Article 25)</i>
Algeria Treaty	Turkey	The final decision will be implemented within 1 year and the taxpayer must request the tax refund within 1 year following the notification of the final decision taken as a result of the mutual agreement procedure. <i>(Article 26)</i>
	Algeria	The final decision will be implemented within 1 year and the taxpayer must request the tax refund within 1 year following the notification of the final decision taken as a result of the mutual agreement procedure. <i>(Article 26)</i>
Mongolia Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Mongolia	To be implemented within the time period specified in Mongol domestic law. <i>(Article 24)</i>
India Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law in so far as the competent authority of the other Contracting State shall receive notification of

		this situation within a period of 5 years from the end of the taxation year concerned. <i>(Article 25)</i>
	India	To be implemented regardless of the time limitation specified in Indian domestic law, in so far as the competent authority of the other Contracting State shall receive notification of this situation within a period of 5 years from the end of the taxation year concerned. <i>(Article 25)</i>
Malaysia Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Malaysia	To be implemented within the time period specified in Malaysian domestic law. <i>(Article 24)</i>
Egypt Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Egypt	To be implemented within the time period specified in Egyptian domestic law. <i>(Article 25)</i>
People's Republic of China Treaty	Turkey	The final decision will be implemented within 1 year , and the taxpayer must request the tax refund within 1 year following the notification of the final decision taken as a result of the mutual agreement procedure. <i>(Article 25)</i>
	People's Republic of China	The final decision will be implemented within 1 year , and the taxpayer must request the tax refund within 1 year following the notification of the final decision taken as a result of the mutual agreement procedure. <i>(Article 25)</i>
Poland Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Poland	To be implemented within the time period specified in Polish domestic law. <i>(Article 25)</i>
Turkmenistan Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Turkmenistan	To be implemented within the time period specified in Turkmen domestic law. <i>(Article 24)</i>
Azerbaijan Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Azerbaijan	To be implemented within the time period specified in Azerbaijani domestic law. <i>(Article 24)</i>
Bulgaria Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Bulgaria	To be implemented within the time period specified in Bulgarian domestic law. <i>(Article 24)</i>

Uzbekistan Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Uzbekistan	To be implemented within the time period specified in Uzbek domestic law. <i>(Article 24)</i>
USA Treaty	Turkey	To be implemented regardless of the time and other procedural limitation specified in Turkish domestic law. However, it is required that the competent authority of the other Contracting State must have received a notification of the existence of this situation within a period of five years from the end of the taxation year concerned. <i>(Article 25)</i> In terms of Turkey, taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article X)</i>
	USA	To be implemented regardless of the time and other procedural limitation and procedures specified in USA domestic law. However it is required that the competent authority of the other Contracting State must have received a notification of the existence of this situation within a period of five years from the end of the taxation year concerned. <i>(Article 25)</i>
Belarus Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Belarus	To be implemented within the time period specified in Belarusian domestic law. <i>(Article 24)</i>
Ukraine Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Ukraine	To be implemented within the time period specified in Ukrainian domestic law. <i>(Article 25)</i>
Israel Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Article 24)</i>
	Israel	To be implemented regardless of the time limitation specified in Israeli domestic law. Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Article 24)</i>
Slovakia Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Slovakia	To be implemented within the time period specified in Slovakian domestic law. <i>(Article 24)</i>

Kuwait Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 27)</i>
	Kuwait	To be implemented within the time period specified in Kuwaiti domestic law. <i>(Article 27)</i>
Russia Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Russia	To be implemented within the time period specified in Russian domestic law. <i>(Article 24)</i>
Indonesia Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Indonesia	To be implemented within the time period specified in Indonesian domestic law. <i>(Article 24)</i>
Lithuania Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 24)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 4)</i>
	Lithuania	To be implemented regardless of the time limitation specified in Lithuanian domestic law. <i>(Article 24)</i>
Croatia Treaty	Turkey	To be implemented within the time limitation specified in Turkish domestic law. <i>(Article 24)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 2)</i>
	Croatia	To be implemented within the time limitation specified in Croatian domestic law. <i>(Article 24)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 2)</i>
Moldova Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Moldova	To be implemented within the time period specified in Moldovan domestic law. <i>(Article 24)</i>
Singapore Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Singapore	To be implemented within the time period specified in Singaporean domestic law. <i>(Article 25)</i>

Kyrgyzstan Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Kyrgyzstan	To be implemented within the time period specified in Kyrgyz domestic law. <i>(Article 24)</i>
Tajikistan Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Tajikistan	To be implemented within the time period specified in Tajik domestic law. <i>(Article 24)</i>
Czech Republic Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Czech Republic	To be implemented within the time period specified in Czech Republic's domestic law. <i>(Article 24)</i>
Spain Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 24)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 9)</i>
	Spain	To be implemented regardless of the time limitation specified in Spanish domestic law. <i>(Article 24)</i>
Bangladesh Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Bangladesh	To be implemented within the time period specified in Bangladesh domestic law. <i>(Article 25)</i>
Latvia Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 24)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 4)</i>
	Latvia	To be implemented regardless of the time limitation specified in Latvian domestic law. <i>(Article 24)</i>
Slovenia Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 25)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified

		the taxpayer of the result of the mutual agreement. (<i>Protocol - concerning paragraph 2 of Article 25</i>)
	Slovenia	To be implemented regardless of the time limitation specified in Slovenian domestic law. (<i>Article 25</i>)
Greece Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. (<i>Article 24</i>)
	Greece	To be implemented within the time period specified in Greek domestic law. (<i>Article 24</i>)
Syria Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. (<i>Article 25</i>)
	Syria	To be implemented within the time period specified in Syrian domestic law. (<i>Article 25</i>)
Thailand Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. (<i>Article 25</i>)
	Thailand	To be implemented within the time period specified in Thailand's domestic law. (<i>Article 25</i>)
Luxembourg Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. (<i>Article 25</i>)
	Luxembourg	To be implemented within the time period specified in Luxembourg's domestic law. (<i>Article 25</i>)
Sudan Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. (<i>Article 24</i>)
	Sudan	To be implemented within the time period specified in Sudanese domestic law. (<i>Article 24</i>)
Estonia Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. (<i>Article 24</i>) Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. (<i>Protocol Article 4</i>)
	Estonia	To be implemented regardless of the time limitation specified in Estonian domestic law. (<i>Article 24</i>)
Iran Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. (<i>Article 26</i>)
	Iran	To be implemented within the time period specified in Iranian domestic law. (<i>Article 26</i>)
Morocco Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. (<i>Article 24</i>)
	Morocco	To be implemented within the time period specified in Moroccan domestic law. (<i>Article 24</i>)

Lebanon Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Lebanon	To be implemented within the time period specified in Lebanese domestic law. <i>(Article 24)</i>
Republic of South Africa Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Republic of South Africa	To be implemented within the time period specified in South African domestic law. <i>(Article 25)</i>
Portugal Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 25)</i> Taxpayer must request the tax refund resulting from the mutual agreement within the time period specified in Turkish domestic law. <i>(Protocol- Addition to Article 25)</i>
	Portugal	To be implemented regardless of the time limitation specified in Portuguese domestic law. <i>(Article 25)</i> Taxpayer must request the tax refund resulting from the mutual agreement within the time period specified in Portuguese domestic law. <i>(Protocol- Addition to Article 25)</i>
Serbia and Montenegro Treaty ²	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 26)</i>
	Serbia and Montenegro	To be implemented regardless of the time limitation specified in Serbia and Montenegro's domestic law. <i>(Article 26)</i>
Ethiopia Treaty	Turkey	To be implemented within the time period specified in the Turkish domestic law. <i>(Article 25)</i>
	Ethiopia	To be implemented within the time period specified in Ethiopian domestic law. <i>(Article 25)</i>
Bahrain Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Bahrain	To be implemented within the time period specified in Bahraini domestic law. <i>(Article 24)</i>
Qatar Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Qatar	To be implemented within the time period specified in Qatar domestic law. <i>(Article 24)</i>
Qatar Treaty (revised-	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>

since 01.01.2019)	Qatar	To be implemented within the time period specified in Qatar domestic law. <i>(Article 25)</i>
Bosnia & Herzegovina Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 26)</i>
	Bosnia & Herzegovina	To be implemented regardless of the time limitation specified in Bosnia & Herzegovina's domestic law. <i>(Article 26)</i>
Saudi Arabia Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. The taxpayer must claim the refund within a period mentioned in the domestic laws of the Contracting States after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 6)</i>
	Saudi Arabia	To be implemented within the time period specified in Saudi Arabian domestic law. The taxpayer must claim the refund within a period mentioned in the domestic laws of the Contracting States after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 6)</i>
Georgia Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Article 24)</i>
	Georgia	To be implemented regardless of the time limitation specified in Georgian domestic law. Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Article 24)</i>
Oman Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Oman	To be implemented within the time period specified in Omani domestic law. <i>(Article 24)</i>
Yemen Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Yemen	To be implemented within the time period specified in Yemeni domestic law. <i>(Article 24)</i>
Ireland Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 25)</i>

		Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol - Article 2)</i>
	Ireland	To be implemented regardless of the time limitation specified in Irish domestic law. (Article 25)
New Zealand Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. (Article 24) Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol - Article 12)</i>
	New Zealand	To be implemented regardless of the time limitation specified in New Zealand domestic law. (Article 24)
Canada Treaty	Turkey	Besides, being implemented within the time period specified in Turkish domestic law, the tax base for such income will not be changed after a five year period from the end of the taxation period when income is derived, in case of application of paragraph 1 of Article 9 of the Agreement. <i>(Article 9)</i> In other cases, to be implemented within the time limitation specified in Turkish domestic law. (Article 25)
	Canada	Besides, being implemented within the time period specified in Canadian domestic law, the tax base for such income will not be changed after a five year period from the end of the taxation period when income is derived, in case of application of paragraph 1 of Article 9 of the Agreement <i>(Article 9)</i> In other cases, to be implemented within the time limitation specified in Canadian domestic law. <i>(Article 25)</i>

Switzerland Treaty	Turkey	Besides being implemented within the time period specified in Turkish domestic law, will be implemented for a five year period from the end of the year when income is accrued, in case of application of paragraph 1 of Article 9 of the Agreement. <i>(Article 9)</i> In other cases, to be implemented within the time limitation specified in Turkish domestic law. <i>(Article 24)</i>
	Switzerland	Besides being implemented within the time period specified in Swiss domestic law, will be implemented for a five year period from the end of the year when income is accrued, in case of application of paragraph 1 of Article 9 of the Agreement <i>(Article 9)</i> In other cases, to be implemented within the time limitation specified in Swiss domestic law. <i>(Article 24)</i>
Brazil Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Brazil	To be implemented within the time period specified in Brazilian domestic law. <i>(Article 25)</i>
Australia Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 25)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Article 25)</i>
	Australia	To be implemented regardless of the time limitation specified in Australian domestic law. <i>(Article 25)</i>
Malta Treaty	Turkey	To be implemented regardless of the time limitation specified in Turkish domestic law. <i>(Article 24)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Article 24)</i>
	Malta	To be implemented regardless of the time limitation specified in Maltese domestic law. <i>(Article 24)</i>
Mexico Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>

		Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 10)</i>
	Mexico	To be implemented within the time period specified in Mexican domestic law. <i>(Article 24)</i>
Kosovo Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 4)</i>
	Kosovo	To be implemented within the time period specified in Kosovan domestic law. <i>(Article 24)</i> Taxpayer must request the tax refund within 1 year after the tax administration has notified the taxpayer of the result of the mutual agreement. <i>(Protocol Article 4)</i>
Philippines Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Philippines	To be implemented within the time period specified in Philippine domestic law. <i>(Article 25)</i>
Viet Nam Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 25)</i>
	Vietnam	To be implemented within the time period specified in Vietnamese domestic law. <i>(Article 25)</i>
Gambia Treaty	Turkey	To be implemented within the time period specified in Turkish domestic law. <i>(Article 24)</i>
	Gambia	To be implemented within the time period specified in Gambian domestic law. <i>(Article 24)</i>

² "Convention between the Government of the Republic of Turkey and the Council of Ministers of Serbia and Montenegro for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital" which was signed within the era of Serbia and Montenegro on 12.10.2005 is valid in terms of both Serbia and Montenegro and the provisions of the Agreement have been implemented since 01.01.2008.

EXPLANATION:

The regulation on this subject in Turkish domestic legislation is included in Article 120 of the Tax Procedure Law. The implementation period concerning the correction of taxation errors under Turkish legislation is as follows:

Implementation Period (Article 120 Tax Procedure Law): Where a correction is made, the taxpayer shall apply to obtain a refund within one year beginning from the date of notification of the correction receipt in case the taxpayer fail to do so, he cannot benefit from the right to get refund.