

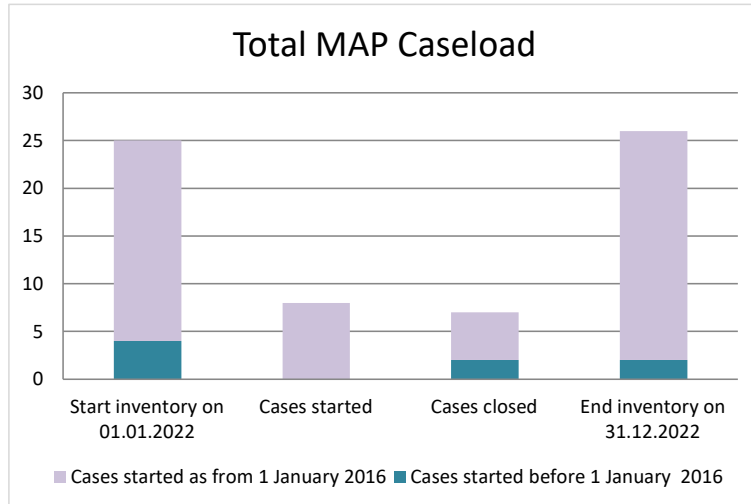
Mutual Agreement Procedure Statistics per jurisdiction

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

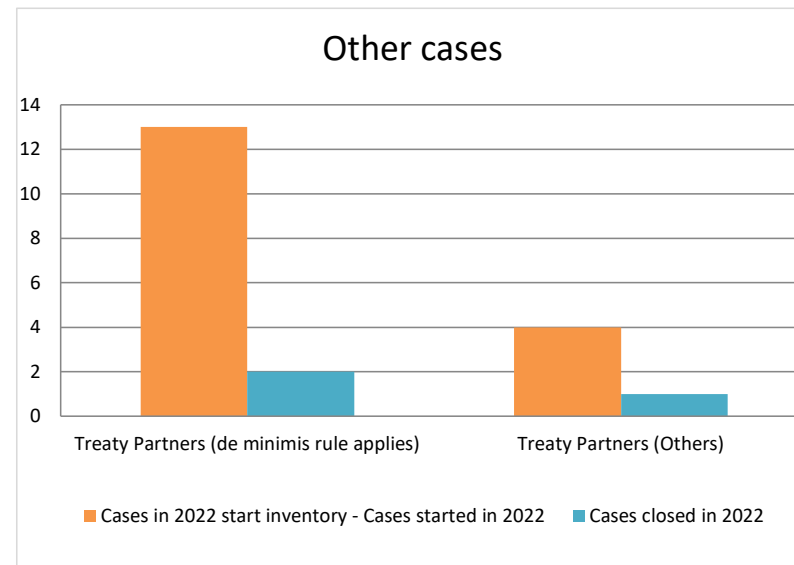
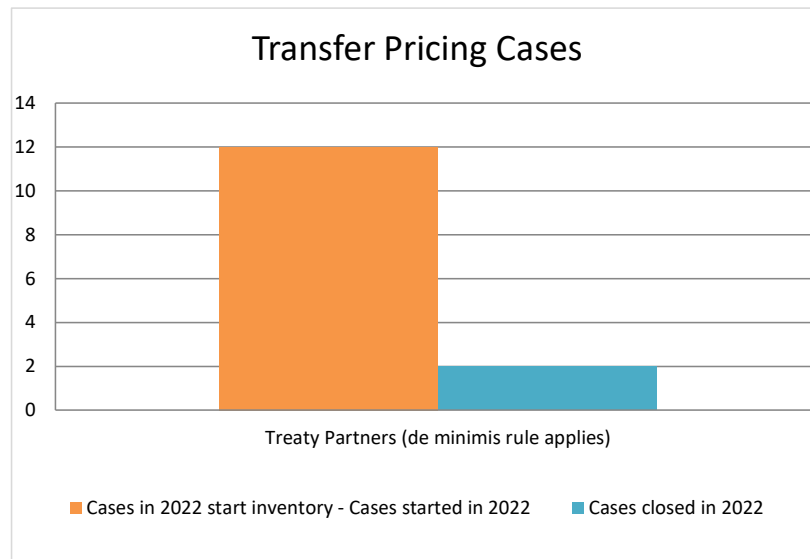
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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>

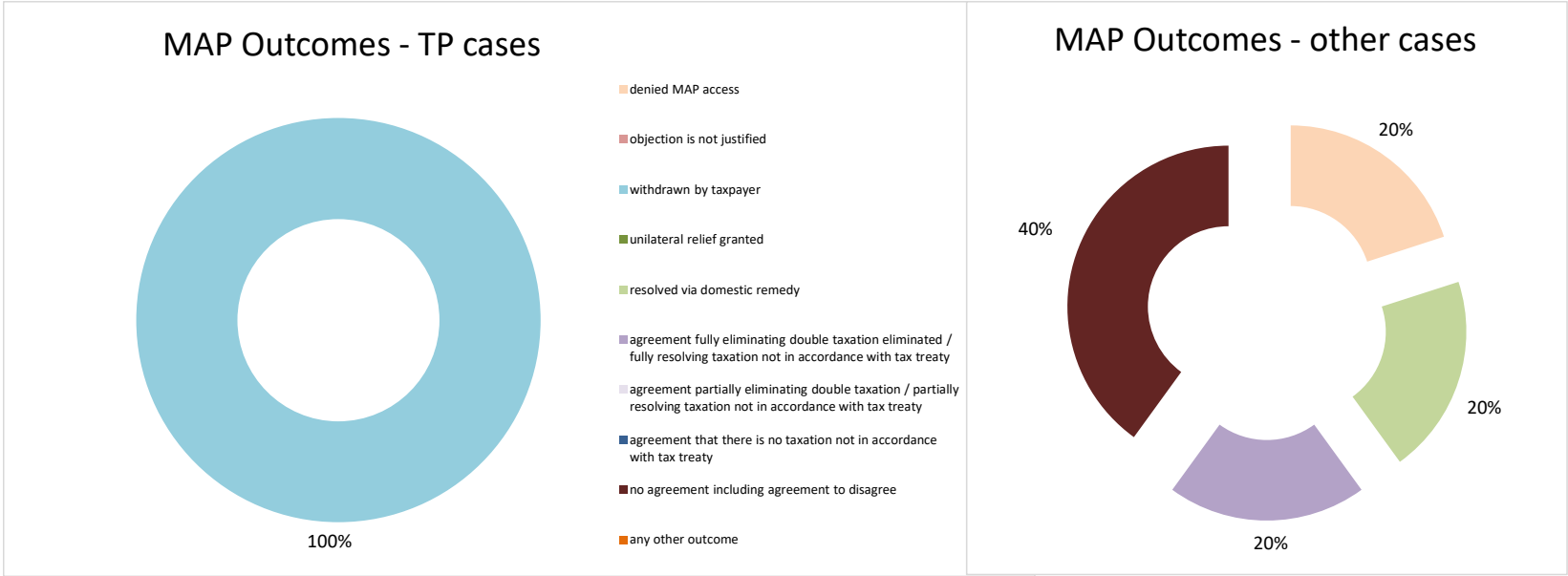
Overview of MAP partners (only for cases started as from 1 January 2016)

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.



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	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	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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2022	number of pre-2016 cases closed during the reporting period by 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
		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		
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 MAP case and counting of MAP cases		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.											
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 Framework which were made for post-2015 cases.											
Notes on the computation of average time		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											

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			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 outcome	
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)	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:													

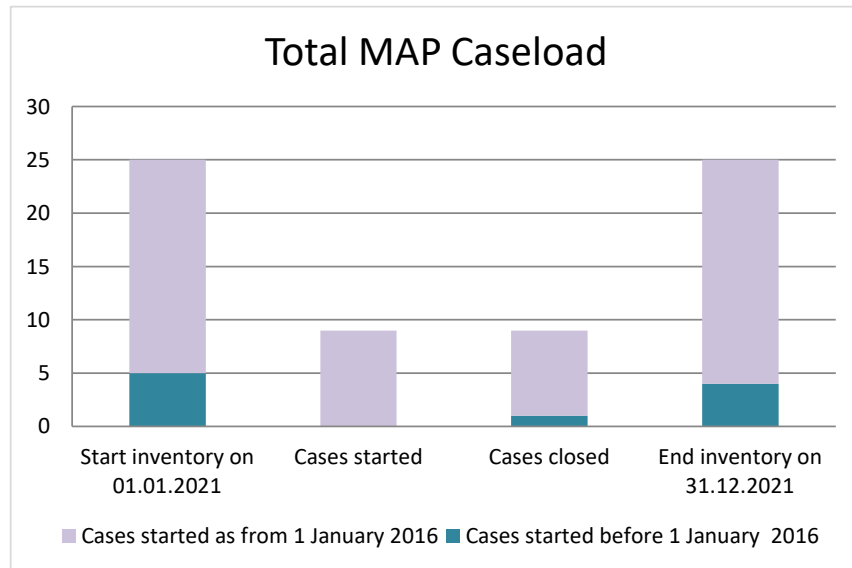
Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2022	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2022
			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	
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)	9	4	1	0	0	0	0	1	0	0	0	0	11
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				
Treaty Partner	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	Column 5
Treaty Partners (de minimis rule applies)	17.51	1.14	n.a.	n.a.
Total	17.51	1.14	n.a.	n.a.
Notes:				

Table 2: Other MAP Cases					
Treaty Partner	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	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	
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
<u>Notes:</u>					

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:

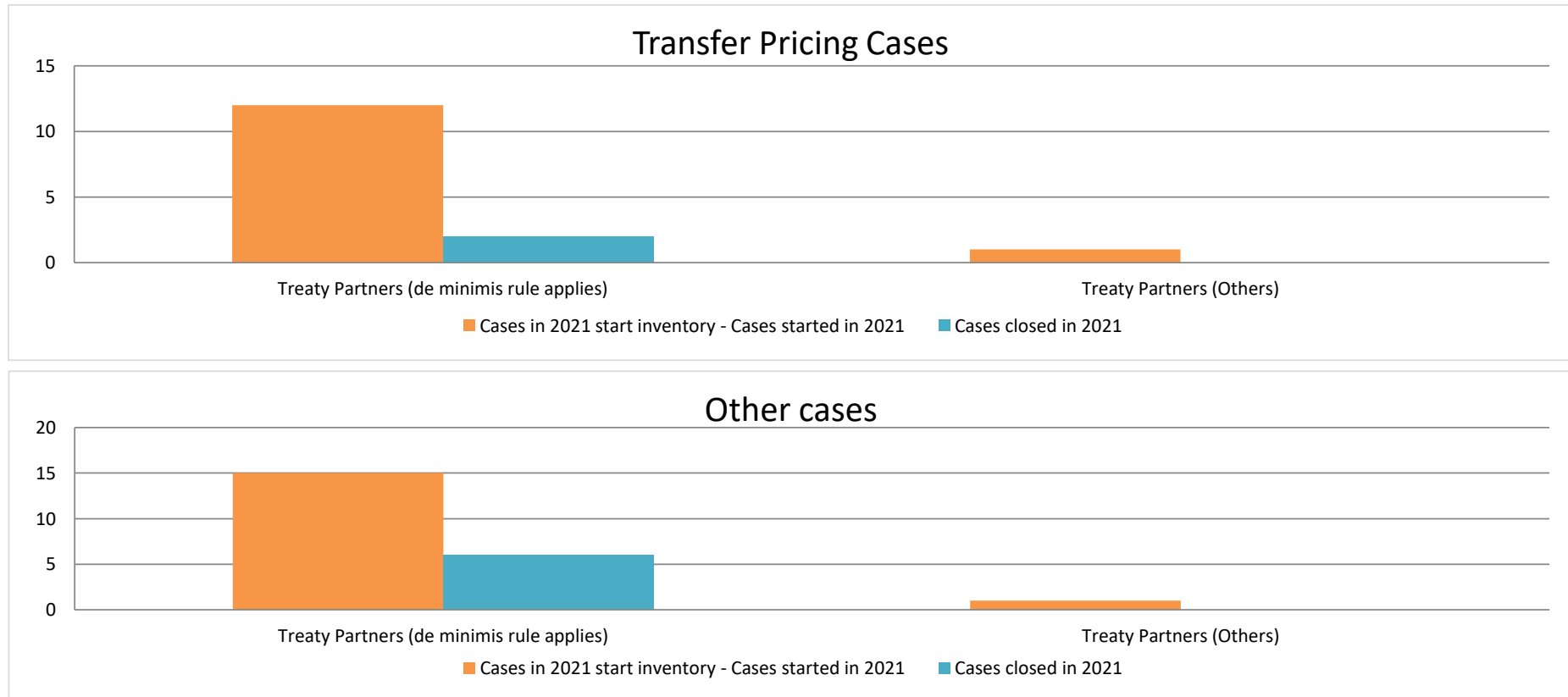
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

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>

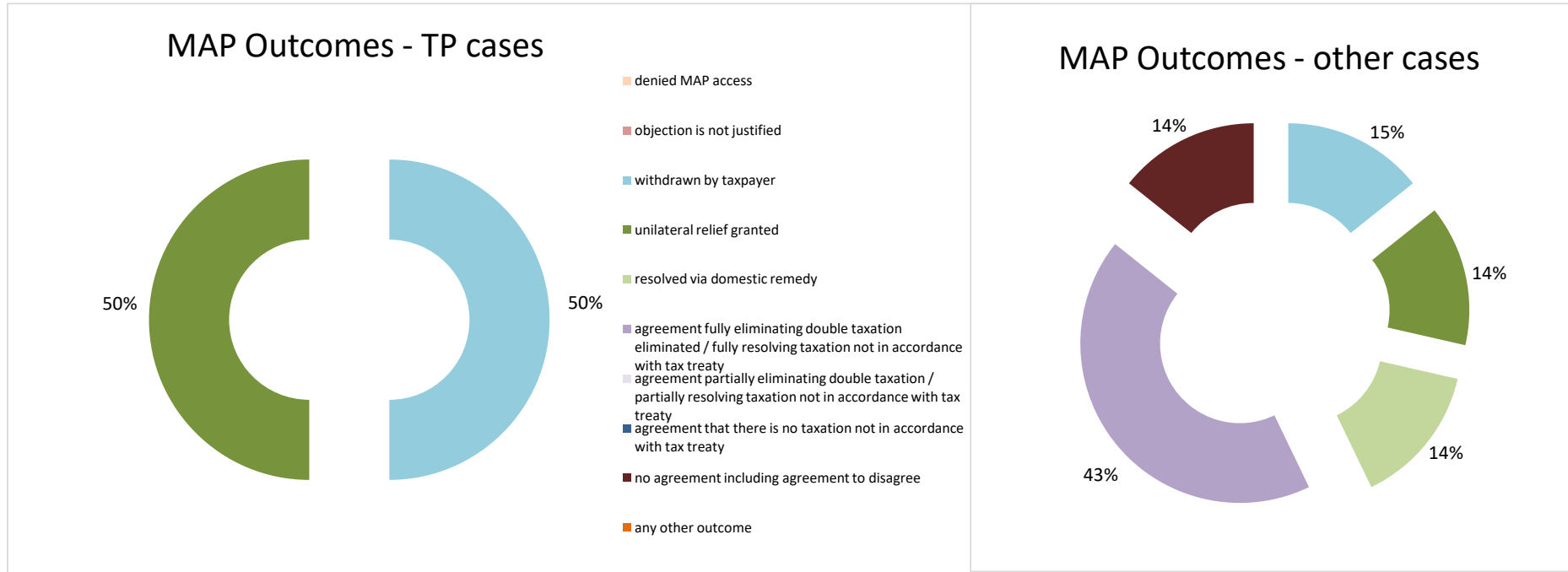
Overview of MAP partners (only for cases started as from 1 January 2016)

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.



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	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	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

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by 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
		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		
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	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
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases Türkiye 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.</p> <p>Category of cases To 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 Reporting Framework which were made for post-2015 cases.</p> <p>Potential mismatches between 2021 start inventory and 2020 end inventory In 2021 we received a letter from our treaty partner asking our response concerning the position paper. With this letter, we realized the position paper was missscaried.</p> <p>Notes on the computation of average time Türkiye 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</p>													

Annex B

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													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			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 outcome	
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:													

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 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		
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)	8	7	0	0	1	1	1	3	0	0	0	0	9
Row 3	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:														

Annex B

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				
Treaty Partner	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	Column 5
Treaty Partners (de minimis rule applies)	22.61	1.15	n.a.	n.a.
Total	22.61	1.15	n.a.	n.a.
Notes:				

Annex B

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

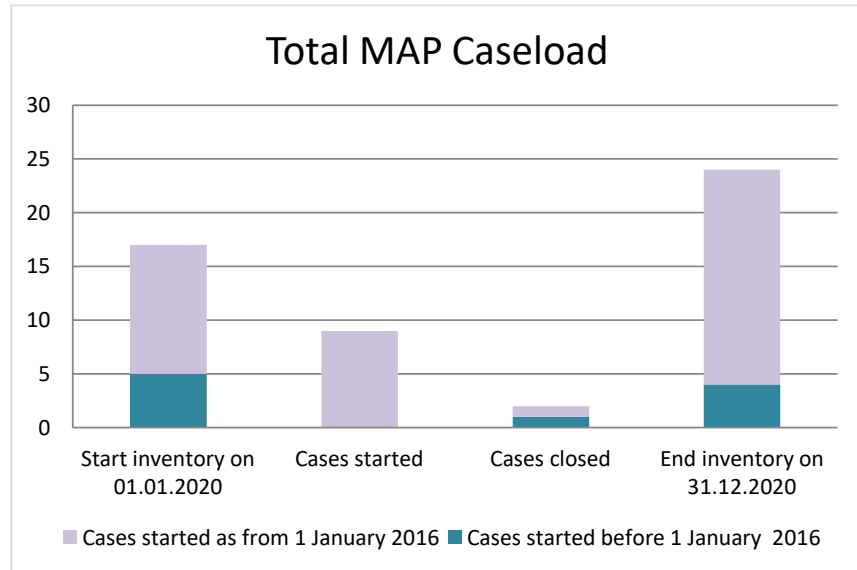
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Treaty Partners (de minimis rule applies)	10.96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

Annex B

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"	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	13.87	1.08	3.41	15.40
<u>Notes:</u>					

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

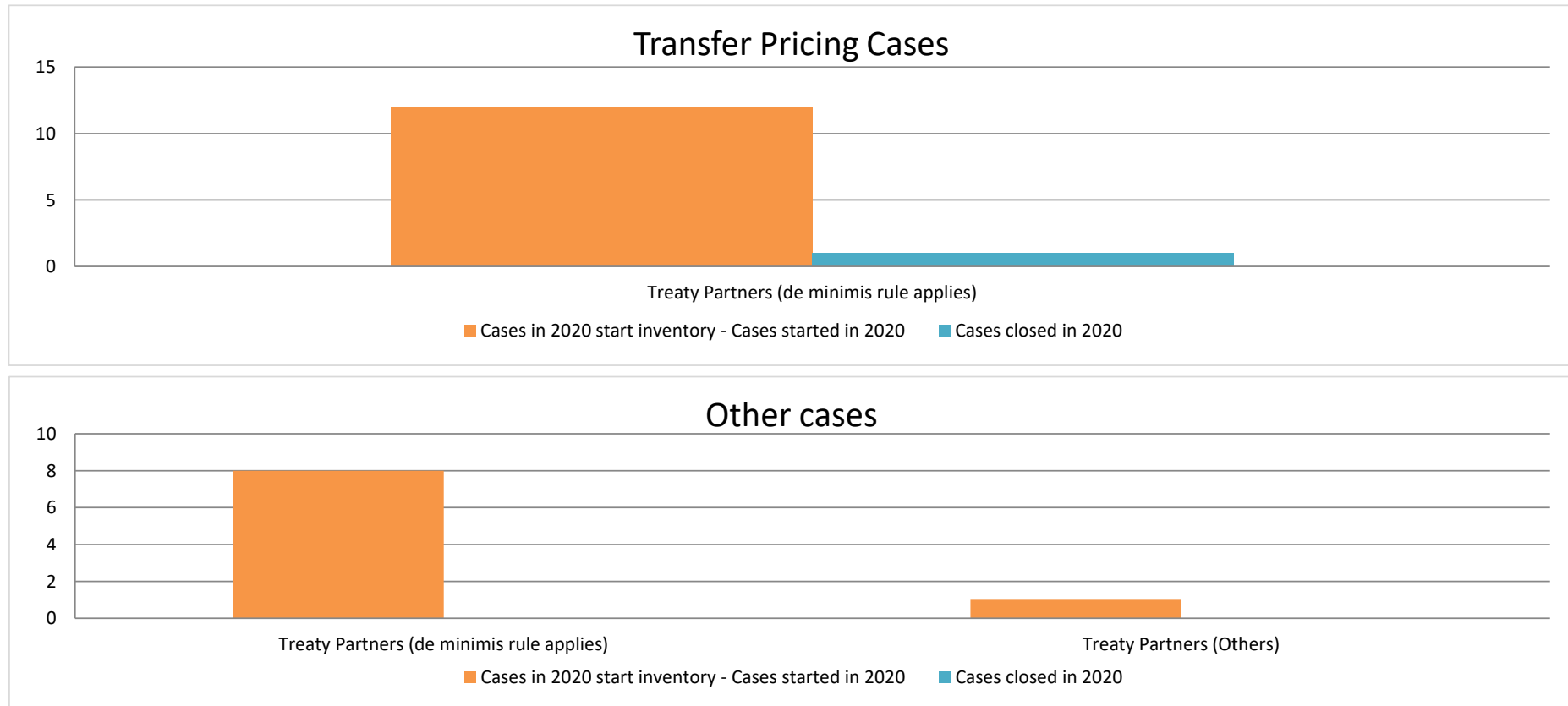
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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>

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.



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	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	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

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2020	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2020	average time taken (in months) for closing pre-2016 cases 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	no agreement including agreement to disagree	any other outcome		
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	5	0	0	0	0	0	0	0	0	1	0	4	111.74
Row 3 Total	5	0	0	0	0	0	0	0	0	1	0	4	111.74
<p><u>Notes:</u></p> <p>Definition of a MAP case and counting of MAP cases</p> <p>Category of cases</p> <p>Notes on the computation of average time</p> <p>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.</p> <p>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.</p> <p>Turkey applies the following rules for computation of time taken to resolve the pre-2016 cases:</p> <p>(i) start date: the date when MAP request from taxpayer or notification/position paper from the other competent authority to initiate MAP is received.</p> <p>(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</p>													

Annex B

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													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			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 outcome	
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:													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2020	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2020
			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	
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:													

Annex B

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				
Treaty Partner	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	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:				

Annex B

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

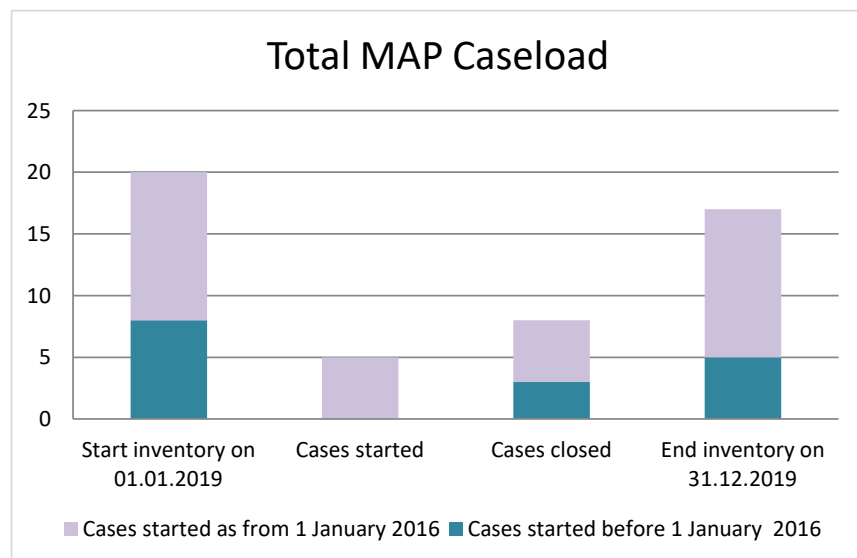
Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Total	n.a.	n.a.	n.a.	n.a.
Notes:				

Annex B

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) 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	0.62	1.15	n.a.	n.a.
<u>Notes:</u>					

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

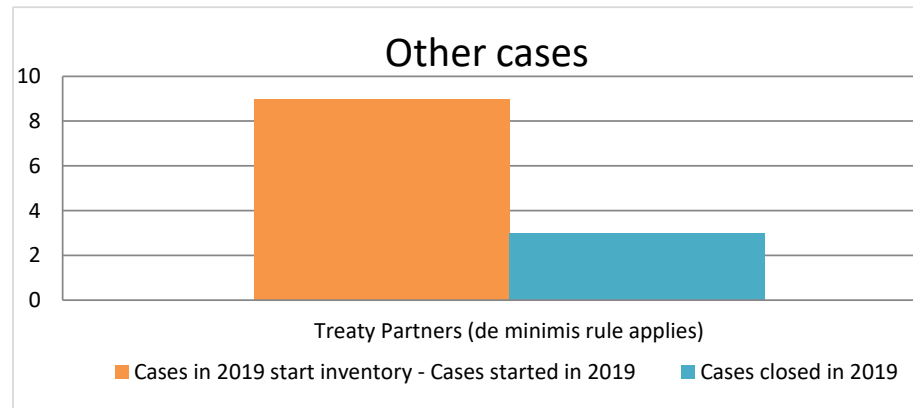
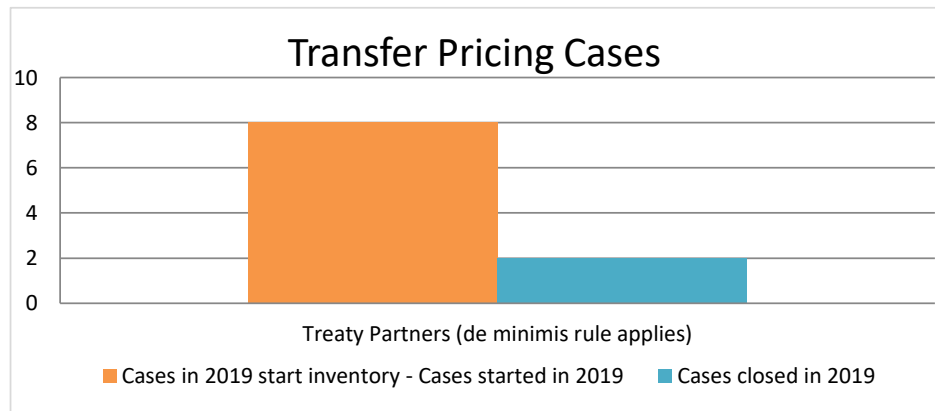
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of 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>

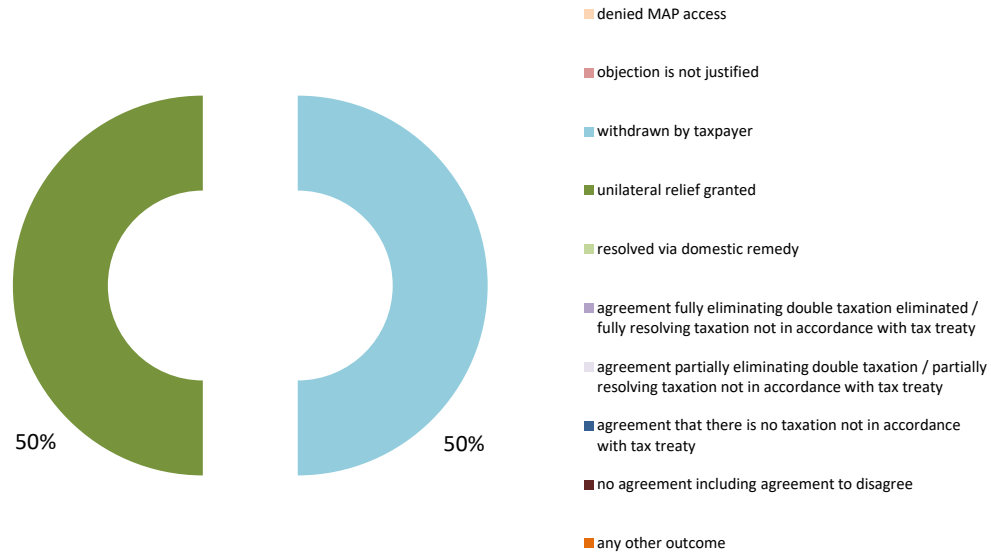
Overview of MAP partners (only for cases started as from 1 January 2016)

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

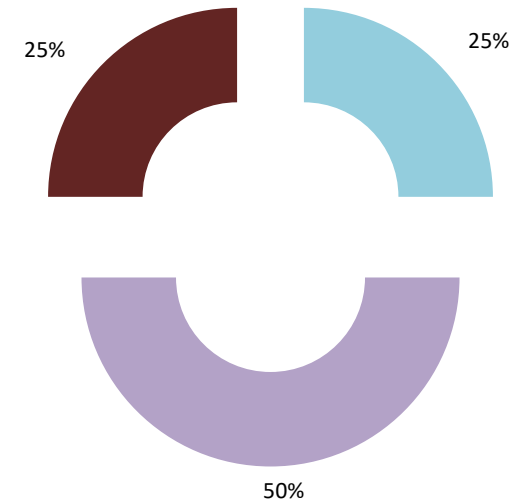


The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is at least 5. The relevant MAP statistics are aggregated under this category.

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	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 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

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2019	number of pre-2016 cases closed during the reporting period by 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
		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		
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	2	0	0	2	0	0	0	0	0	0	0	0	60.46
Row 2 Others	6	0	0	0	0	0	0	0	0	1	0	5	54.18
Row 3 Total	8	0	0	2	0	0	0	0	0	1	0	5	58.37
<p>Notes:</p> <p>Definition of a MAP case and counting of MAP cases 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.</p> <p>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 Framework which were made for</p> <p>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.</p> <p>Notes on the computation of average time 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.</p>													

Annex B

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													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2019
			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 outcome	
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	2	0	0	0	2	0	0	0	0	0	0	6
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
Notes:													

Annex B

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

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2019	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 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		
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:														

Annex B

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				
Treaty Partner	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	Column 5
Treaty Partners (de minimis rule applies)	20.68	1.15	n.a.	n.a.
Total	20.68	1.15	n.a.	n.a.
Notes:				

Annex B

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

Table 2: Other MAP Cases				
Treaty Partner	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	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
Notes:				

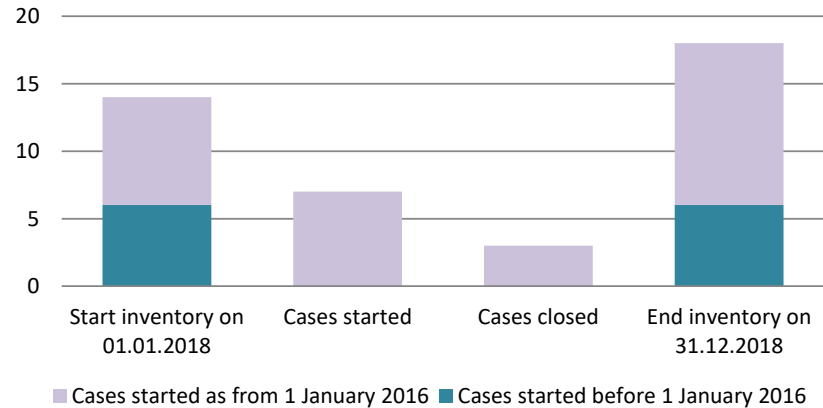
Annex B

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) 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	19.50	1.69	2.43	10.34
<u>Notes:</u>					

Turkey

Total MAP Caseload



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

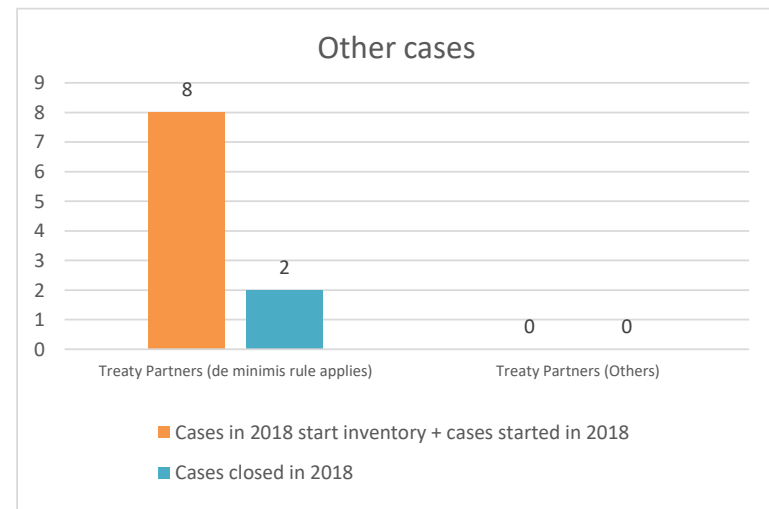
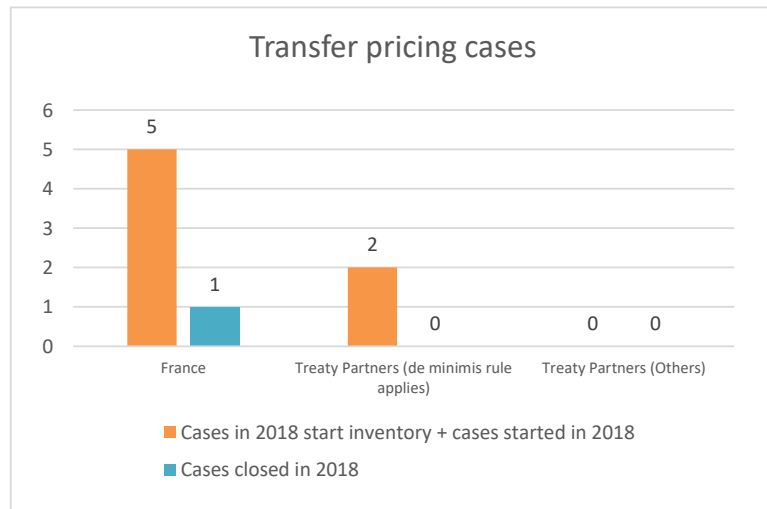
Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

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>

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

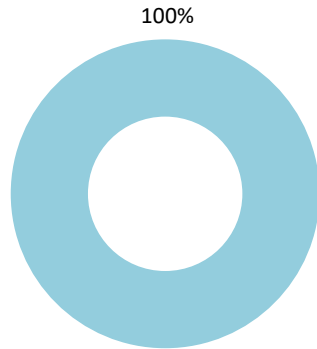
Note: the MAP cases started before 1 January 2016 and closed in 2018 are not shown in these graphs



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.

MAP Outcomes - TP cases



MAP Outcomes - other cases



- 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 outcome

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	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	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

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2018	number of pre-2016 cases closed during the reporting period by 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
		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		
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	1	0	0	0	0	0	0	0	0	0	0	1	n.a.
Row 2 Others	5	0	0	0	0	0	0	0	0	0	0	5	n.a.
Row 3 Total	6	0	0	0	0	0	0	0	0	0	0	6	n.a.

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.

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			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 outcome	
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	4
Row 2	Treaty Partners (<i>de minimis</i> rule applies)	1	1	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
	Total	2	5	0	0	1	0	0	0	0	0	0	6
Notes													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2018	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2018
			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 outcome	
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 (<i>de minimis</i> rule applies)	6	2	1	0	0	0	0	0	0	0	1	6
Row 3	Treaty Partners (Others)	0	0	0	0	0	0	0	0	0	0	0	0
	Total	6	2	1	0	0	0	0	0	0	0	1	6
<p>Notes:</p> <p>Any other outcome due to the fact that one CA was bound by a court decision.</p>													

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	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	Column 5
Row 1 France	19.33	1.15	n.a.	n.a.
Row 2 Treaty Partners (de minimis rule applies)	n.a.	n.a.	n.a.	n.a.
Row 3 Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time	19.33	1.15	n.a.	n.a.
Notes:				

Annex B

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

Table 2: Other MAP Cases				
Treaty Partner	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	Column 5
Row 2 Treaty Partners (<i>de minimis</i> rule applies)	15.38	1.15	0.55	20.32
Row 3 Treaty Partners (Others)	n.a.	n.a.	n.a.	n.a.
Total Average Time	15.38	1.15	0.55	20.32
Notes:				

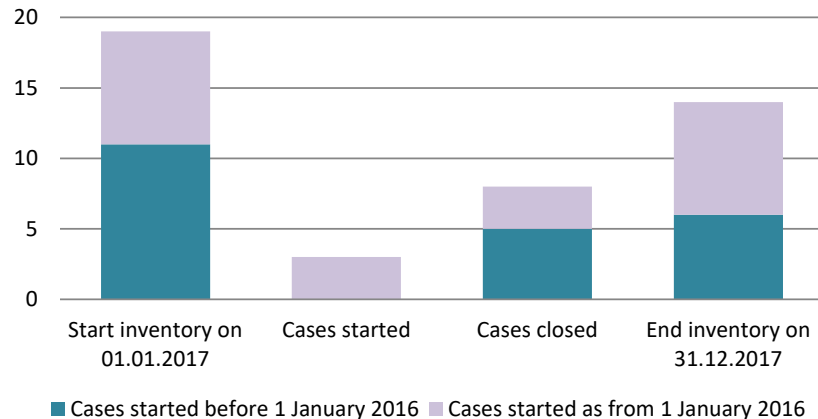
Annex B

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	
Row 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	Average time
Transfer pricing cases	11.52
Other cases	25.56

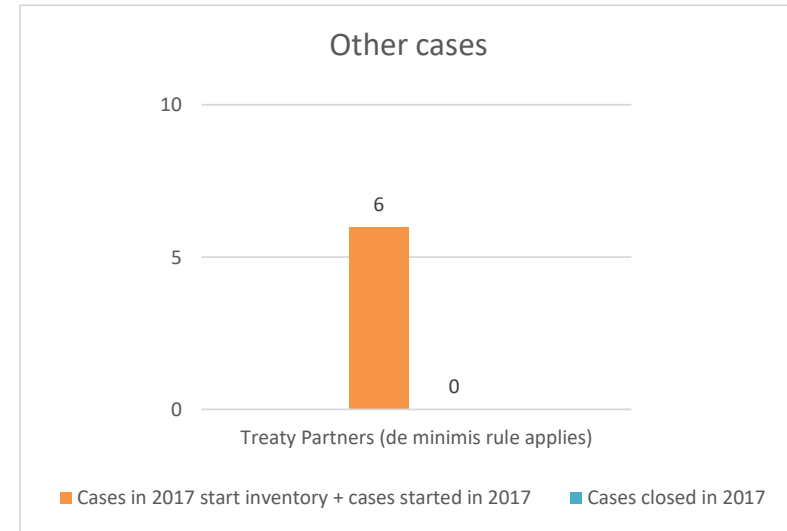
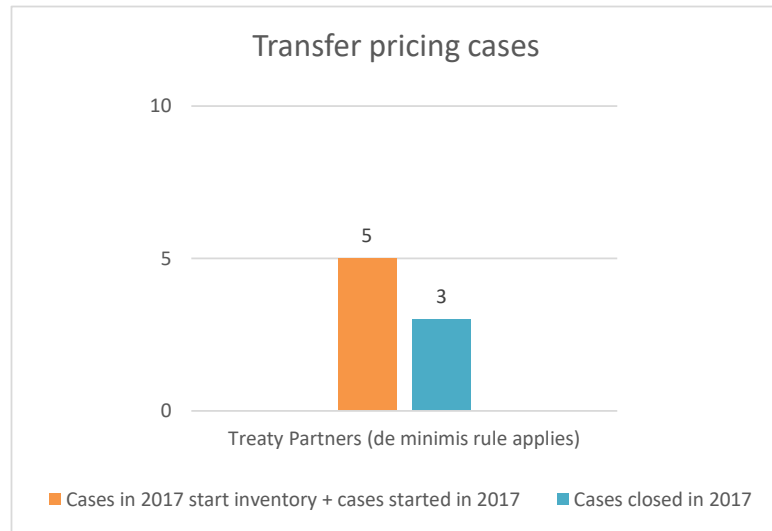
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when MAP request from taxpayer or notification/position paper from the other competent authority to initiate MAP is received; and
 (ii) end date: 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>

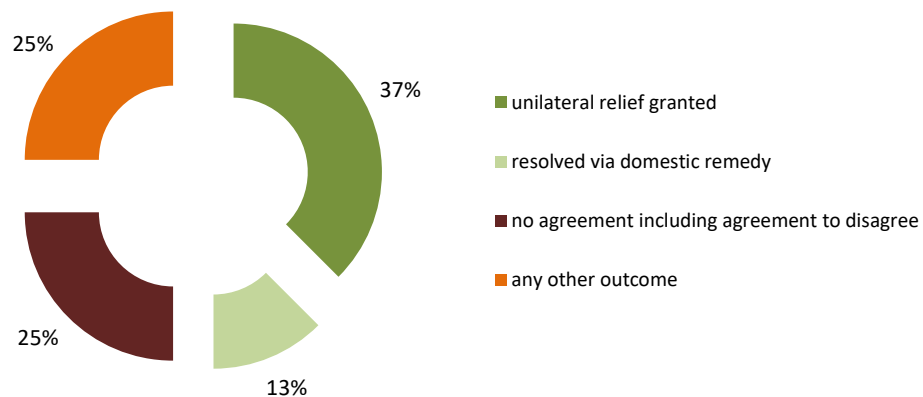
Overview of MAP partners (only for cases started as from 1 January 2016)

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.

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	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	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

Annex A

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

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2017	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2017	average time taken (in months) for closing pre-2016 cases 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	no agreement including agreement to disagree	any other outcome		
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	2	0	0	0	0	0	0	0	0	0	1	1	11.52
Row 2 Others	9	0	0	0	0	1	0	0	0	2	1	5	25.56
Row 3 Total	11	0	0	0	0	1	0	0	0	2	2	6	22.75
<p><u>Notes:</u></p> <p>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.</p> <p>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</p> <p>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.</p> <p>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 evaluation the case is considered as a pre-2016 case by both competent authorities.</p>													

Annex B

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

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			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 outcome	
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 (<i>de minimis</i> 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 a case. Turkey decided to add the case to the table.													

Annex B

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

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2017	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2017
			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	
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 (<i>de minimis</i> 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.													

Annex B

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

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	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	Column 5
Row 2 Treaty Partners (de minimis rule applies)	6.33	1.15		
Row 3 Treaty Partners (Others)				
Total Average Time	6.33	1.15	n.a.	n.a.
<u>Notes:</u>				

Annex B

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

Table 2: Other MAP Cases				
Treaty Partner	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	Column 5
Row 2 Treaty Partners (<i>de minimis</i> rule applies)				
Row 3 Treaty Partners (Others)				
Total Average Time	n.a.	n.a.	n.a.	n.a.
<u>Notes:</u>				

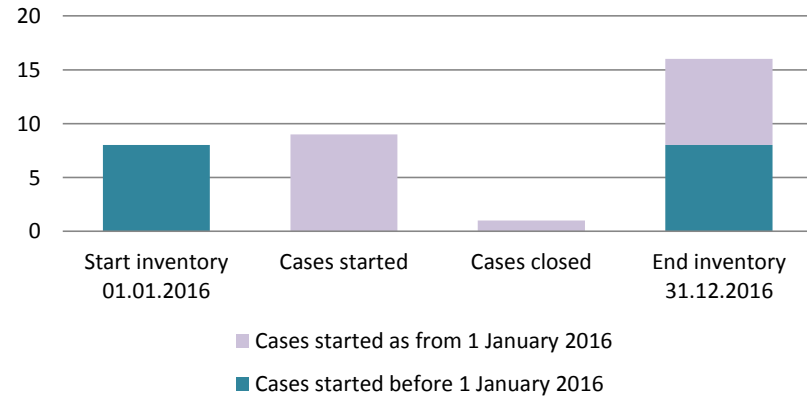
Annex B

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:					

Turkey

Total MAP Caseload



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>

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	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>

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

MAP PROGRAM STATISTICS FOR THE 2015 REPORTING PERIOD

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 Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	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**

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 Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	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**

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 Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	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**

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 Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	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**

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 Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	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**

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 Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	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**

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 Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	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**

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 Period		Initiated During Reporting Period		Completed During Reporting Period		Ending Inventory on Last Day of Reporting Period		Closed or Withdrawn with Double Taxation During Reporting Period		Average Cycle Time for Cases Completed, Closed or Withdrawn During Reporting Period (in months)	
	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.