



TAXPAYERS' RIGHTS AND OBLIGATIONS IN TAX INSPECTION

Rights as a Taxpayer in the Inspection Process

1. The right to demand proof of identity
2. The right to learn the reason, subject, period, and scope of the inspection
3. The right to ask for a written request for books and documents
4. The right to request additional time to submit books and documents
5. The right to request the inspection to be conducted at the workplace, if the workplace is available
6. The right to request no inspection outside of official working hours and no delay of activities in the workplace due to safety-related measures taken within the scope of ins, if the inspection is conducted at the workplace
7. The right to demand reimbursement of the expenses that are necessitated by actual inventory and approved by the ones conducting the inspection
8. The right to receive a copy of the minutes drawn up during the inspection and to request that the objections, contemplations, and special notice of tax status be recorded in the minutes
9. The right to request draft tax inspection minutes
10. The right to obtain information at every stage of the inspection
11. The right to have representatives during the inspection
12. The right to learn the reason for not completing the tax inspection on time
13. The right to request report summary
14. The right to request hearing by the Report Evaluation Commissions
15. The right to claim conciliation before assessment
16. The right to benefit from fiscal recess provisions
17. The right to request the ensuring/protection of tax confidentiality during and after the inspection.

Obligations as a Taxpayer in the Inspection Process

1. The obligation to Submit Books and Documents
2. The obligation to show a place to work to the person authorized and to enable that person to work in the business during official working hours, if the request for conduction of the inspection at the workplace is approved,
3. The obligation to provide any explanation related to the inspection.
4. The obligation to ensure that the workplace is visited and seen by the person authorized for inspection
5. The obligation to provide the necessary assistance and convenience with tools, equipment, and personnel, in case of actual inventory is carried out





DETAILED INFORMATION ON RIGHTS AS A TAXPAYER IN THE INSPECTION PROCESS

1. The Right to Demand Proof of Identity

According to the provision of Article 136 of the Tax Procedure Law, inspectors shall carry an official identity card provided with a photograph indicating their duties and power of carrying out inspection, and they shall produce this card to the party concerned before beginning to work.

2. The Right to Learn the Reason, Subject, Period, and Scope of the Inspection

In accordance with the Tax Procedure Law and the Regulation on the Procedures and Principles to be Followed in Tax Inspections, taxpayers have the right to learn the scope of the inspection (full/limited), the reason for the inspection, the tax type, and the inspection period from those authorized to conduct tax inspections.

3. The Right to Ask for Written Request for Books and Documents

According to the provision of Article 139 of the Tax Procedure Law, the person subject to the examination is requested in writing to bring the necessary books and documents to the office. Pursuant to the aforementioned Law provision, taxpayers have the right to demand to be requested in writing for the books and documents requested by those authorized for tax inspection.

4. The Right to Request Additional Time to Submit Books and Documents

Taxpayers may request an appropriate period of time to submit their books and documents, provided that there is a justified reason.

5. The Right to Request the Inspection To Be Conducted at the Workplace, If the Workplace is Available

According to the provision of Article 139 of the Tax Procedure Law, tax inspections are mainly carried out in the office. If the taxpayer and tax responsible demand and the workplace is available, the examination can also be carried out at the workplace.

6. The Right to Request No Inspection Outside of Official Working Hours and No Delay of Activities in the Workplace Due To Safety-Related Measures Taken Within the Scope of Inspection, If the Inspection is Conducted at the Workplace

In the event that the tax inspection is carried out at the taxpayer's workplace, those authorized to conduct the tax inspection cannot conduct inspections outside of official working hours without the permission of the taxpayer. Drawing up the minutes and taking security measures related with the inspection are outside of this rule. However, such measures are taken in such a way that they do not delay the activity at the place where the inspections are made.





7. The Right to Demand Reimbursement of the Expenses Required by Actual Inventory and Approved By the Examiner

According to the provision of Article 134 of the Tax Procedure Law, if deemed necessary by those authorized to inspect, the examination may also be extended to the actual inventory of the economic assets included in the business and the examination of the elements that must be shown in the declarations. Expenses required by the actual inventory and approved by the examiner are reimbursed by the Treasury to the taxpayer.

8. The Right to Receive a Copy of the Minutes Drawn Up During the Inspection and to Request That the Objections, Contemplations and Special Notice of Tax Status To Be Recorded In the Minutes

According to the provision of Article 141 of the Tax Procedure Law, those authorized to conduct tax inspections may also identify and certify taxation-related events and account situations with minutes, if deemed necessary during the inspection. If there are objections contemplations, and special notice of tax status by those concerned, these are also recorded in the minutes. Interpretations, provisions and statements stating the opinion of the inspector are not included in the minutes. It is obligatory to give a copy of the minutes to those who sign them.

9. The Right to Request Draft Tax Inspection Minutes

It is possible to submit the tax inspection minute drafts to the information of the taxpayers two days in advance, in order to ensure that the objections and considerations of the taxpayers can be recorded in the minute. If taxpayers request the draft minutes, they can access the drafts from the Taxpayer Portal system (<https://mukellefportali.vdk.gov.tr/>).

10. The Right to Obtain Information Every Stage of the Inspection

Taxpayers may request information about the inspection process at every stage of the tax inspection from those who are authorized to conduct the inspection. In this context, taxpayers can follow up the ongoing or completed inspections about them at <https://mukellefportali.vdk.gov.tr/> with the Query Number at the bottom of the notification that has been sent to the taxpayers. Besides, in case any matter requiring criticism regarding the subject and period of the inspection is not determined as a result of the tax inspection, this situation will be notified to the taxpayer in writing by the relevant unit.

11. The Right to Have Representatives during Inspection

The taxpayer has the right to ensure that the authorized Independent Accountant, Certified Public Accountant, and Sworn-in Certified Public Accountant or lawyers who are related to the books and records participate in the meetings regarding the tax inspections, or to send an authorized representative to represent him/her. Persons coming to represent the taxpayer must be legally authorized and the representation document must be given to the inspector before the negotiations begin.





12. The Right to Learn the Reason For Not Completing the Tax Inspection on Time

It is essential that the inspections are completed within a maximum of one year in case of a full examination, and within a maximum of six months in the case of a limited examination, from the date of commencement of the tax examination. If it is understood that the examination cannot be completed within these periods, the tax inspector may request additional time from the unit to which they are affiliated with a reasoned letter, at the latest ten days before the end of the inspection period. This request is evaluated by the unit to which those authorized for tax inspection are affiliated, and an additional period not exceeding six months may be granted. In this case, the reason for not completing the inspection is notified in writing by the relevant unit to the person who has been examined.

13. The Right to Request Report Summary

Taxpayers will be able to access the report summaries to be prepared by the tax inspectors from the Taxpayer Portal system (<https://mukellefportali.vdk.gov.tr/>).

14. The Right to Request Hearing By the Report Evaluation Commissions

Report Evaluation Commissions may hear the taxpayer about tax inspection reports prepared by those authorized to conduct tax inspections when deemed necessary or upon their request.

15. The Right to Claim Conciliation Before Assessment

Pursuant to Additional Article 11 of the Tax Procedure Law, the Ministry of Treasury and Finance may allow pre-assessment conciliation for taxes to be levied on the basis of tax inspection, tax loss penalties to be incurred in relation to them and irregularity and special irregularity fines exceeding 5,000 Turkish Liras (the amount determined for the year 2022 is 6.800 and above) (except for the tax to be levied and the penalty to be imposed in case of tax loss due to the acts written in article 359 and the penalty to be imposed on those who participate in these acts) .

16. The Right to Benefit From Fiscal Recess Provisions

Transactions regarding taxpayers will be carried out in accordance with the provisions of the Law on the Establishment of Fiscal Recess.

17. The Right to Request the Ensuring/Protection of Tax Confidentiality During and After the Inspection

According to the provision of Article 5 titled "Tax Confidentiality" of the Tax Procedure Law, officials in charge of taxation formalities and examination, those assigned to Tax Courts, District administrative Courts and the State Council, those taking part in the work of commissions instituted in accordance with fiscal laws, and experts employed in taxation operation cannot disclose the secrets in relation with what they have learned about taxpayers or persons related to taxpayers, their transaction and account status, their work, businesses, wealth or professions or other matters that should be kept confidential, and cannot use them for their own or third parties' benefit.





DETAILED INFORMATION ON OBLIGATIONS AS A TAXPAYER IN THE INSPECTION PROCESS

1. The Obligation to Submit Books and Documents

According to the provision of Article 256 of Tax Procedure Law, taxpayers are obliged to submit all kinds of books, documents and card they have to keep and all records on servers, usb memory, portable external memory and similar media (with information and passwords necessary to access these records or make the records readable) regarding the information they have to give within the retention period upon the request of the authorities and civil servants for examination.

2. The Obligation to Show a Place to Work to the Person Authorized and to Enable That Person to Work in the Business During Official Working Hours, If the Request For Conduction of the Inspection at the Workplace is Approved

If the request for conduction of the inspection at the workplace is approved, according to the provision of Article 257 of Tax Procedure Law, taxpayers are obliged to show a place to work to the person authorized for inspection and to enable that officer to work in the business during official working hours.

3. The Obligation to Provide Any Explanation Related to the Inspection

According to the provision of Article 148 of Tax Procedure Law, taxpayers are obliged to provide all kinds of information requested by the persons authorized for tax inspection. Taxpayers cannot abstain from providing information by citing the privacy provisions written in special laws, except for those specified in Article 151 of the Tax Procedure Law. The obligation to provide all kinds of explanations regarding the examination stipulated in Article 257 of the Tax Procedure Law covers both the employer and the employees in the business.

4. The Obligation to Ensure That the Workplace Is Visited and Seen By the Person Authorized For Inspection

According to the provision of Article 257 of Tax Procedure Law, taxpayers are obliged to ensure that the workplace is visited and seen by the person authorized for inspection.

5. The Obligation to Provide the Necessary Assistance and Convenience with Tools, Equipment, and Personnel, In Case Of Actual Inventory is Carried Out

According to the provision of article 257 of Tax Procedure Law, taxpayers are obliged to provide the necessary assistance and ease with tools, equipment, and personnel, in case of actual inventory is carried out in the business in accordance with article 134.

