

土耳其税收居民身份认定规则

一、个人

根据 CRS 的相关要求，所有居住在土耳其境内的个人、以及由于工作需要而居住在土耳其境外的隶属于国家机关或总部位于土耳其的组织和机构的土耳其公民都视为土耳其税收居民。

下列个人被认为居住在土耳其（也因此为土耳其税收居民）：

1. 永久住所位于土耳其境内；
2. 一个公历年度内在土耳其境内连续停留超过六个月（临时离境不影响连续居住时间的计算）。

但满足以下条件的外籍人士即使在土耳其境内停留超过六个月也不会被认定为土耳其税收居民：

1. 为了临时性目的或商业目的来到土耳其的商人、科学家、专家、政府官员、新闻通讯人员，以及以求学、医疗、休闲、度假等目的在土耳其停留的个人；
2. 因拘留、定罪或疾病等非自身控制的原因被迫停留在土耳其境内的个人。

相关税务规定：

《所得税法》-第 3、4、5 章节

<http://www.gib.gov.tr/index.php?id=1028>

二、实体

总部在土耳其境内注册或其商业总部位于土耳其境内的投资公司、合作社、公共经济类企业、隶属于基金会或协会的商业企业以及合资企业都被视为土耳其税收居民。境内注册的总部是指根据法律法规或公司合同设立的机构，应承担企业纳税义务。商业总部是指实质上开展商业活动的机构。

相关税务规定：

《企业税法》-第 1、3 章节

<http://www.gib.gov.tr/index.php?id=1028>

三、不视为税收居民的实体

通常情况下，合伙企业在土耳其不被视为纳税实体，因此也不被视为税收居民。然而，普通合伙与集体合伙中的合伙人，以及有限合伙企业中的积极合伙人（**active members**）负有所得税纳税义务。然而基于 CRS 报告目的，若合伙企业将其实际管理机构设立在土耳其境内，该合伙企业将被认定为土耳其税收居民。

在土耳其，基金会也不是纳税实体。但由于基金会的经济活动大多通过商业企业发生，因此如果同基金会有关的商业企业设立在土耳其境内，则该商业企业负有企业所得税纳税义务，同时该商业企业（而不是基金会自身）也被视为土耳其税收居民。

四、联系方式

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土耳其纳税人识别号规则

一、纳税人识别号介绍

所有法人实体、非公司实体和个人都必须获得相应的纳税人识别号（TIN）方可在土耳其开展相关的职业或商务活动。

自 2006 年 7 月 1 日起，国家身份识别号码（National Identity Number）成为土耳其公民唯一的身份识别号码，纳税人识别号将在税务系统中与国家身份识别号码一一匹配。在土耳其境内停留超过六个月的外籍人士也必须获得相应的纳税人识别号。在情况允许的前提下，外籍人士也可使用外国身份识别号码（Foreign Identity Numbers）替代纳税人识别号。

纳税人识别号将根据纳税人注册登记文件中的身份信息进行发放。

纳税人识别号将发放给以下个人或实体：

1. 法人实体
2. 无纳税义务的法人实体
3. 无外国身份识别号码的外籍人士
4. 外国法人实体

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	否
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个人

法律规定土耳其公民必须使用国家身份识别号码作为纳税人识别号，因此所有土耳其公民都将自动拥有纳税人识别号。

在土耳其境内停留超过 90 天或签证有效期限的外籍人士，须获得外国身份识别号码，该号码同时也作为其纳税人识别号。因此所有外籍居民也有纳税人识别号。

另外，个人在进行法律规定的一系列有关交易时，应向公共或私人机构提供纳税人识别号。上述有关交易包括银行和金融服务、证券、支票、抵押品、租赁、保险、邮政服务、车辆登记、资本市场交易、贷款、私有资产管理机构服务和不动产登记等等。

实体

所有土耳其税收居民实体都负有纳税义务，所以它们将自动获得纳税人识别号。一些法律安排如普通合伙企业等虽然不负有企业所得税纳税义务，但在其向当地税务部门注册时也将获得纳税人识别号。

另外，土耳其税收居民实体在进行法律规定的一系列有关交易时，应向公共或私人机构提供纳税人识别号。上述有关交易包括银行和金融服务、证券、支票、抵押品、租赁、保险、邮政服务、车辆登记、资本市场交易、贷款、私有资产管理机构服务和不动产登记等等。从未涉及上述交易的法

人（如基金会等）可能不会获得纳税人识别号，然而这种情况极少发生。

二、纳税人识别号编码规则

国家身份识别号码由 11 位数字组成，而纳税人识别号由 10 位数字组成。

纳税人识别号									
字母代码			序列号码						校验码
1	2	3	0	0	0	5	2	8	4

字母代码：个人：包含姓和名的代码（001-999）；

法人或普通合伙企业：包含称谓的代码（001-999）

序列号码：土耳其语的字母序列组合

校验码：前述字母代码和序列号码 9 个数字的校验码

三、如何找到纳税人识别号

除载有纳税人识别号的专门卡片外，几乎所有纳税人提交的财务报表和申报表上以及税务机关向纳税人发放的申报通知上都可以找到纳税人识别号。由于个人使用国家身份识别号码作为纳税人识别号，该号码也会显示于身份证和护照上。不过，由于土耳其税务系统中国家身份识别号码和纳税人识别号相对应，所以在部分声明和纳税申报表上有可能同时看到这两个号码。

四、国内网站信息

更多信息可参见土耳其税务部门官方网站（目前仅有土耳其语）。

五、联系方式

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资料来源:

土耳其税收居民认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/TURKEY-Tax-Residency.pdf>

土耳其纳税人识别号规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Turkey-TIN.pdf>

Turkey - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

For the purposes of CRS reporting, all individuals who reside in Turkey and Turkish citizens affiliated with official departments and establishments or with undertakings and organizations, the business head office of which is situated in Turkey, who reside abroad owing to the work of the said departments, establishments, organizations and undertakings will be considered as tax resident in Turkey.

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

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

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

1. Businessmen, scientists, specialists, officials, press and information correspondents, who come to Turkey on a given or temporary mission or for business, and other persons in a similar situation as well as those who come to Turkey for studies, medical treatment, rest or travel.
2. Those who are detained or stay in Turkey for reasons beyond their control, such as detention, conviction, or illness.

Relevant tax provisions:

Article 3, 4, 5 of Income Tax Law: <http://www.gib.gov.tr/index.php?id=1028>

Section II - Criteria for Entities to be considered a tax resident

Capital companies, cooperatives, public economic enterprises, commercial enterprises which belong to associations or foundations and joint ventures are considered as resident in Turkey if their registered head office or business head offices are in Turkey. For the purpose of determining tax residency, registered head office refers to an office which is designated in the law of establishment, legislation, charter or contract of the entity subject to corporation tax. And business head office refers to an office in which transactions with respect to business are virtually gathered and conducted.

Relevant tax provisions:

Article 1, 3 of Corporate Tax Law <http://www.gib.gov.tr/index.php?id=1028>

Section III - Entity types that are as a rule not considered tax residents

In general partnerships are not treated as taxable units in Turkey, therefore they are not considered as tax resident. However partners in ordinary and collective partnerships and active members in commandite partnerships are subject to income tax. Nevertheless, for CRS reporting purposes partnerships will be treated as resident if the place of effective management is situated in Turkey.

Foundations are also not taxable units in Turkey. Since economic activities of a foundation mostly occur under a commercial enterprise, a foundation's commercial enterprises located in Turkey are subject to Corporate Income Tax and will be considered as resident for tax purposes but not foundation's itself.

Section IV - Contact point for further information

The contact points for further information are as follows;;

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Turkey - Information on Tax Identification Numbers

Section I – TIN Description

All legal entities, unincorporated entities and individuals must obtain a tax identification number (TIN) in order to undertake professional or business activities in Turkey.

As of 1 July 2006, the National Identity Number is used as the unique identification number for Turkish citizens and all TINs for citizens were matched with their National Identification Number in tax database system. Foreigners staying in Turkey more than six months are also required to obtain a TIN. Foreign nationals can also use their Foreign Identity Numbers instead of TIN if it is available.

Tax Identification Number is given on the basis of identification information via central taxpayer registry files.

TIN is given to:

- Legal Entities
- Legal Entities having no tax liability
- Foreign Nationals who do not have Foreign Identity number
- Foreign Legal Entities

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	No
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Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

All Turkish citizens automatically have TIN, since there is a legal obligation to use national ID numbers as TIN in domestic law.

Foreigners staying in Turkey more than 90 days or visa duration are required to obtain a foreign ID number which is also used as TIN. Therefore all alien residents are considered as having TIN.

Additionally TIN is required to be submitted to public or private institutions for a wide range of transactions determined by legislation such as transactions related to banking and financial services, securities, cheque, collaterals, leasing, insurance, post office services, registry of vehicles, transactions subject to capital market law, loans, transactions conducted by private finance institutions, Land Registry.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

All resident legal entities obtain a TIN automatically since they are subject to tax. Although legal arrangements like ordinary partnerships are not subject to corporate income tax, TIN is issued to them while registering to local tax offices.

Additionally TIN is required to be submitted to public or private institutions for a wide range of transactions determined by legislation such as transactions related to banking and financial services, securities, cheque, notary transactions, leasing, insurance, post office services, registry of vehicles, transactions subject to capital market law, loans, transactions conducted by private finance institutions, Land Registry. Therefore it does not seem likely but a legal person (like foundations) who has no tax liability may not have a TIN if they have never subject to these type of transactions.

Section II – TIN Structure

National Identity Number consists of 11 digits different than the 10 digit TIN.

Single Tax Identification Number									
Alpha Group Code			Sequence Number						Control Number
1	2	3	0	0	0	5	2	8	4

Alpha Group Code: For individuals: Code including their surname and name (between 001-999)

For legal entities and ordinary partnerships: Code including their title (between 001-999)

Sequence Number : Sequence number of Alpha Group Code in Turkey

Control Number : Check-digit of 9 characters consisting of Alpha Group Code and Sequence Number

Section III – Where to find TINs?

TIN can be found on almost all the financial statements and declarations of taxpayer and notifications issued by the tax administration to the taxpayer in addition to TIN cards. Since individuals use the National Identity Number as TIN, this information can be found on National Identity Cards and passports. However since Turkish tax database system matched TINs with National Identification Numbers, it is possible to see both numbers in some declarations, tax returns etc.

Section IV – TIN information on the domestic website

Further information on TINs can be found on website of Turkish Revenue Administration (only in Turkish for the time being).

Section V – Contact point for further information

The contact details of the competent service within Turkish Revenue Administration are as follows;

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