



Republic of Turkey  
Ministry of Finance  
Strategy Development Unit  
Issue No: 2009/394

# TAX LAW

&

# TURKISH TAX SYSTEM

Ahmet BAŞPINAR, PhD

Ankara, 2009

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**(Head of Department, former Chief Financial Inspector)**

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This publication can be cited by stating reference.

ISBN: 978-975-8195-35-0

1000 Copies  
Ankara, 2009

Design: İvme  
Tel. No: 0312 230 67 01

Publication: Ümit Ofset Matbaacılık  
Tel: 0312 384 26 27

## PREFACE

*Dedicated to my dear wife, Pınar*

There have been a number of literatures written on tax law and Turkish Tax System; but concerning these fields, we find only few studies produced in English language mainly in 90s, most of which now remain outdated due to often amendments made in the tax legislation upon the dynamic nature of the tax system. In these circumstances, a need for such a study in English, which covers the tax law and Turkish Tax System by also reflecting on the up-to-date legislation, has arisen for the private sector representatives doing business with the foreigners and the state authorities negotiating with the foreign countries as well as the academicians/students who delivers/receives the tax courses in English in the schools.

To satisfy this need, this book in English has been produced on the basis of a text which compiles the examined Turkish literature on the subject and the tax legislation and the relevant explanatory guidelines issued by the Presidency of Revenue Administration. Accordingly, this study does not intend to bring a new approach to the tax law or Turkish Tax System; however it aims at presenting a book in English, which contains concise information gathered from various notable studies, legislation and guidelines written up to now, to the use of all interested parties.

In the first part, named “Tax Law”, of this study, the book called “Vergi Hukuku ve Türk Vergi Sistemi (Ders Notları)” by A. Işık, H. Yıldız, T. Gürdal, N. Altun, N. Karaca, F. Aygen and T. Peran (produced in 2004) is highly benefited from as the main source. In the second part, named “Turkish Tax System”, the legislation and guidelines published by Presidency of Revenue Administration have been used to a great extent. The text produced in this way have been introduced as notes during the courses that I have been personally giving in the Universities of Bilkent and METU, and finally matured by the feedback of students.

Furthermore, with a view to enlighten the Turkish meaning of the terminology used in this study, a glossary section is included too.

I wish that this book will be useful to both the interested practitioners and academicians.

Ahmet BAŞPINAR, PhD



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