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Tax control and appealing its results in Turkey

In Türkiye, tax authorities regularly conduct audits over Companies, whether upon a complaint or a reasonable suspicion arising from the financial statements and/or activities of a company. As a result of the audit, the tax authority may accrue additional taxes, as well as penalties and/or criminal proceedings subject to the conditions laid out in the relevant legislation. However, there are legal and administrative remedies along the process.

Tax Audit

All the companies established in Türkiye are subject to tax audits. The primary audit happens with the establishment of the company. The tax authority inspects the company's headquarters to determine whether the company is physically established in the address.



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