

## Часто задаваемые вопросы

- > 1: RUSÇASI How Can I Get Certificate of Residence?

- Certificate of residence is an evidentiary formal document of full tax liability in the residing country of an individual or a legal entity.

The provisions of Double Taxation Agreements (DTA) are applied to the residents of the contracting countries. Individuals or legal entities who want to benefit from the agreements may request a certificate of residence showing that they are full liable taxpayers from the competent authority of the country in which they are resident.

In this scope; certificate of residence is obtained by residents in Turkey (taxpayers with a full tax liability) who derive income from a party country to a Turkey's applicable DTA in order to be taxed according to provisions of the related agreement.

- If you are a foreign individual who is a resident of Turkey;

You may get your certificate of residence by applying to The Presidency of Turkish Revenue Administration Department of European Union and Foreign Affairs with [a petition](#), [questionnaire](#) for foreigners and your domicile certificate or a copy of your work permit certificate. (If you apply for the certificate to submit to the competent authority of Azerbaijan, in addition to the documents above, you have to submit the DTA forms (5 forms) which can be obtained from Ministry of Taxes of Republic of Azerbaijan or web site of the Ministry ["www.taxes.gov.az"](http://www.taxes.gov.az) filled in except for the part F.

- If you are a legal entity,

You may get your certificate of residence by applying with [a petition](#) to

- Large Tax Payers Office Directorate if you are a taxpayer of this department,
- The Tax Office Directorate of [Ankara, Antalya, Bursa, İstanbul, İzmir, Kocaeli, Trabzon](#) if you are a taxpayer of these Directorates.
- The Presidency of Turkish Revenue Administration Revenue Administration Department of European Union and Foreign Affairs if you are not one of the above mentioned taxpayers or you apply for the certificate to submit to the competent authority of Austria, Switzerland and Saudi Arabia.

Your application will be evaluated by the competent authority and your certificate of residence will be sent to your address by post if approved.

- > 2: How Can I Get My Tax Identification Number?

- Getting Tax ID Number in case there is no need to register at a tax office,

If you are a foreign national individual;

- You don't need to get a tax identification number in case you have a foreign national identification number received from the civil registry office (CRO).

- You can apply to any [tax office](#) with a petition including your address and the copy of your passport approved by notary or the copy and original of your passport to be approved by tax officials.

- Your bank can apply on behalf of you with "Tax Identification Number Request Form for Foreigners" if you need a tax identification number for your bank transactions.

If you are a legal person you may get your tax identification number from the [tax office](#),

- After submitting the Turkish version of your corporate establishment document admissible in your country which is approved by the delegation of Turkey in your country or the Turkish version of corporate establishment document approved in foreign language which is translated by a translation agency to any tax office.

- Your bank can apply on behalf of you with "Tax Identification Number Request Form for Foreigners" if you need a tax identification number for your bank transactions.

Getting Tax ID Number in case there is need to register at a tax office,

If you are a foreign national individual;

- Foreign national individual can register to tax office and get Tax ID number by applying to [tax office](#) in which they form the tax liability with the copy of their passport approved by notary or the copy and the original of their passport to be approved by the related tax office.

If you are a legal person,

- To establish a branch, you have to apply to [tax office](#) with the following documents:

a) Turkish version of the legally effective certificate of organization of the limited taxpayer's foreign country. The Turkish version of the certificate of organization has to be approved by the representation of Turkey in that country or the approved foreign language certificate has to be translated by a translation agency or consulate,

b) The original and the Turkish version, translated by a translation agency or consulates, of the corporate resolution related to establishing a branch.

c) The receipt of notice on the Turkish Trade Registry Gazette showing the Trade Registry Number and Registry Date (In case submitting the original of the Turkish Trade Registry Gazette, the receipt of notice is not required.)

d) The original or the notarized copy of the authorized signatures list and ID cards of person authorized to represent the corporate

e) If the person authorized to represent the corporate is a foreigner, the original of the passport or the copy and the original of his/her passport to be approved by tax office.

To establish a liaison office, you have to apply to [tax office](#) with the following documents:

a) The activity certificate obtained from Prime Ministry Undersecretariat of Treasury,

b) The Turkish version of the legally effective certificate of organization in that country. The Turkish version of the certificate of organization has to be approved by the representation of Turkey in that country or the approved foreign language certificate has to be translated by a translation agency or consulates.

c) The original or the notarized copy of the certificate of authority given to the person who is authorized to conduct the liaison office's activities by the corporate domiciled abroad and its Turkish version translated by a translation agency.

d) The original or the notarized copy of the authorized signatures list and ID cards of person authorized in the liaison office or deputy of the liaison office. If he/she is a foreigner, the notarized copy of passport or the copy and the original of his/her passport to be approved by tax office.

- [> 3: What Should I Do to Use My Mobile Phone \(purchased abroad\) in Turkey?](#)

- You can use your mobile phone without registering for one time at most 120 days as of the date of arrival to Turkey. In order to use your mobile phone more than 120 days you have to register the IMEI number. You can register the IMEI number by following the steps below:

1) You have to pay the “Fee for Utilization of Mobile Phone Brought with Passengers” to any [tax office](#) or [an authorized bank](#). ( Fee is 131,50 TL for 2015)

2) You should apply to Information and Communication Technologies Authority or subscription register centers of operators that provide mobile communication (GSM companies) with the payment receipt including the IMEI number in order to register your device.

- [> 4: Can I Get Refund of The VAT I Paid in Turkey?](#)

- **I have a refund regarding transportation activities:**

- If your domicile, workplace, legal center and work center is not located in Turkey,

- If you are a resident of a country providing reciprocity between Turkey on VAT refund, ( Bosnia- Herzegovina, Denmark, Finland, France, Netherlands, Ireland, Switzerland, Italy, Malta, Norway, Portugal, Romania, Serbia, Slovakia, Slovenia) ([VAT Law - Circular numbered 60](#))

- If the delivery of goods and services regarding the transportation activity are fuel, spare part, maintenance and repair,

- If the cost of the purchased goods/services, including VAT, is over the limit of invoicing within the related period. ( 880 TL for 2015)

- You can get your VAT refund by applying to the [İstanbul Tax Office Directorate](#) [Boğaziçi Corporate Tax Office Directorate](#) or [Marmara Corporate Tax Office Directorate](#) with [a petition \(Ek:5\)](#).

- I have a refund regarding participation to exposition, exhibition and fair:**

- If your domicile, workplace, legal center or work center is not located in Turkey,

- If you are a resident of a country providing reciprocity between Turkey on VAT refund, ( Bosnia- Herzegovina, Denmark, Finland, France, Netherlands, Ireland, Switzerland, Italy, Malta, Norway, Portugal, Romania, Serbia, Slovakia, Slovenia) ([VAT Law - Circular numbered 60](#))

- If the delivery of goods and the execution of services regarding the participation to exposition, exhibition and fair are exclusively related to these jobs (accommodation included),

- If the cost of the purchased goods/services, including VAT, is over the limit of invoicing within the related period. ( 880 TL for 2015)

- You can get your VAT refund by applying to [the tax office](#) determined by the [Tax Office Directorate/ Defterdarlık](#) at the province where the exposition, exhibition and fair activities are executed with [a petition \(Ek:5\)](#).

- I have a refund resulting from the touristic shopping:**

You cannot get VAT refund in case you bought a touristic **service**.

- If you are a foreign national individual not residing in Turkey,

You can get refund of VAT providing that you get the goods out of Turkey within 3 months beginning from the date of the invoice or similar documents and if :

each invoice for the goods you purchased is over 100 TL (VAT exclusive),

the goods you purchased are not among the goods [listed in Special Consumption Tax Law Annex I](#).

the seller from whom you purchase goods is a taxpayer who has the License of VAT Export Exception or is eligible to prepare the special invoicing.

The special invoice which is prepared by the seller for the sales under exception needs to involve the following information;

- Type and number of your passport,

- The branch of your bank and your account number in that bank.

The seller has to prepare the invoice as 4 copies and submit 3 of them to you.

*If you want to get your refund from the bank branch at customs;*

The salesperson should give you a cheque belong to a bank he has contract; indicating the date and number of the invoice and the total amount of VAT as TRY(Turkish Lira)

You may get your VAT refund from the bank branch at the customs after you get the cheque and the invoice approved by the customs officer.

*If you want your refund to be paid to your bank account;*

In case you sent your invoice; which is approved as you carry the goods with you, within 3 months following the date of your departure; your refund might be deposited to your bank account or might be sent to your address within 10 days after the salesperson receives the invoice indicates your refund amount.

*If you want your refund to be paid in cash;*

The salesperson may pay your refund in cash in case you bring the approved copy of your invoice to the salesperson within 3 months following the date of your departure.

Language Russian