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MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS (CbCr MCAA) HAS ACTIVATED FROM TURKEY TO 38 COUNTRIES AND FROM 48 COUNTRIES TO TURKEY

As announced earlier, CbC MCAA was approved on 01 October 2020 by the President with the President's Decree No.3038, published in the (Repeated) Official Gazette No.31261.

According to the OECD's website, currently Turkey has started the process of sharing the CbCR with 38 countries in this regard. Likewise CbCR will be shared from 48 countries to Turkey.

The list of countries is listed below. [Click](#) to access the list on the OECD website.

Kind regards.

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THE 38 COUNTRIES TURKEY WILL SHARE THE CBCR

FROM	TO	EFFECTIVE DATE
Turkey	Andorra	Effective for taxable periods starting on or after 01 January 2019
Turkey	Argentina	Effective for taxable periods starting on or after 01 January 2019
Turkey	Australia	Effective for taxable periods starting on or after 01 January 2019
Turkey	Belgium	Effective for taxable periods starting on or after 01 January 2019
Turkey	Brazil	Effective for taxable periods starting on or after 01 January 2019
Turkey	Chile	Effective for taxable periods starting on or after 01 January 2019
Turkey	Colombia	Effective for taxable periods starting on or after 01 January 2019
Turkey	Croatia	Effective for taxable periods starting on or after 01 January 2019
Turkey	Czech Republic	Effective for taxable periods starting on or after 01 January 2019
Turkey	Estonia	Effective for taxable periods starting on or after 01 January 2019
Turkey	France	Effective for taxable periods starting on or after 01 January 2019
Turkey	Germany	Effective for taxable periods starting on or after 01 January 2019
Turkey	Greece	Effective for taxable periods starting on or after 01 January 2019
Turkey	Hungary	Effective for taxable periods starting on or after 01 January 2019
Turkey	Iceland	Effective for taxable periods starting on or after 01 January 2019
Turkey	India	Effective for taxable periods starting on or after 01 January 2019
Turkey	Indonesia	Effective for taxable periods starting on or after 01 January 2019
Turkey	Ireland	Effective for taxable periods starting on or after 01 January 2019
Turkey	Italy	Effective for taxable periods starting on or after 01 January 2019
Turkey	Japan	Effective for taxable periods starting on or after 01 January 2019

Turkey	Korea	Effective for taxable periods starting on or after 01 January 2019
Turkey	Latvia	Effective for taxable periods starting on or after 01 January 2019
Turkey	Luxembourg	Effective for taxable periods starting on or after 01 January 2019
Turkey	Mauritius	Effective for taxable periods starting on or after 01 January 2019
Turkey	Mexican	Effective for taxable periods starting on or after 01 January 2019
Turkey	Netherlands	Effective for taxable periods starting on or after 01 January 2019
Turkey	New Zeland	Effective for taxable periods starting on or after 01 January 2019
Turkey	Norway	Effective for taxable periods starting on or after 01 January 2019
Turkey	Peru	Effective for taxable periods starting on or after 01 January 2019
Turkey	Poland	Effective for taxable periods starting on or after 01 January 2019
Turkey	Portugal	Effective for taxable periods starting on or after 01 January 2019
Turkey	San Marino	Effective for taxable periods starting on or after 01 January 2019
Turkey	Seychelles	Effective for taxable periods starting on or after 01 January 2019
Turkey	Slovak republic	Effective for taxable periods starting on or after 01 January 2019
Turkey	Slovenia	Effective for taxable periods starting on or after 01 January 2019
Turkey	Switzerland	Effective for taxable periods starting on or after 01 January 2019
Turkey	United Kingdom	Effective for taxable periods starting on or after 01 January 2019
Turkey	Uruguay	Effective for taxable periods starting on or after 01 January 2019

THE 48 COUNTRIES THOSE START SHARING CBCR WITH TURKEY

FROM	TO	EFFECTIVE DATE
Andorra	Turkey	Effective for taxable periods starting on or after 01 January 2019
Anguilla	Turkey	Effective for taxable periods starting on or after 01 January 2019
Argentina	Turkey	Effective for taxable periods starting on or after 01 January 2019
Australia	Turkey	Effective for taxable periods starting on or after 01 January 2019
Belgium	Turkey	Effective for taxable periods starting on or after 01 January 2019
Belize	Turkey	Effective for taxable periods starting on or after 01 January 2019
Bermuda	Turkey	Effective for taxable periods starting on or after 01 January 2019
Brazil	Turkey	Effective for taxable periods starting on or after 01 January 2019
Bulgaria	Turkey	Effective for taxable periods starting on or after 01 January 2019
Cayman Islands	Turkey	Effective for taxable periods starting on or after 01 January 2019
Chile	Turkey	Effective for taxable periods starting on or after 01 January 2019
Colombia	Turkey	Effective for taxable periods starting on or after 01 January 2019
Costa Rica	Turkey	Effective for taxable periods starting on or after 01 January 2019
Croatia	Turkey	Effective for taxable periods starting on or after 01 January 2019
Czech Republic	Turkey	Effective for taxable periods starting on or after 01 January 2019
Estonia	Turkey	Effective for taxable periods starting on or after 01 January 2019
France	Turkey	Effective for taxable periods starting on or after 01 January 2019
Germany	Turkey	Effective for taxable periods starting on or after 01 January 2019
Greece	Turkey	Effective for taxable periods starting on or after 01 January 2019
Hungary	Turkey	Effective for taxable periods starting on or after 01 January 2019

Iceland	Turkey	Effective for taxable periods starting on or after 01 January 2019
India	Turkey	Effective for taxable periods starting on or after 01 January 2019
Indonesia	Turkey	Effective for taxable periods starting on or after 01 January 2019
Ireland	Turkey	Effective for taxable periods starting on or after 01 January 2019
Italy	Turkey	Effective for taxable periods starting on or after 01 January 2019
Japan	Turkey	Effective for taxable periods starting on or after 01 January 2019
Korea	Turkey	Effective for taxable periods starting on or after 01 January 2019
Latvia	Turkey	Effective for taxable periods starting on or after 01 January 2019
Luxembourg	Turkey	Effective for taxable periods starting on or after 01 January 2019
Mauritius	Turkey	Effective for taxable periods starting on or after 01 January 2019
Mexican	Turkey	Effective for taxable periods starting on or after 01 January 2019
Netherlands	Turkey	Effective for taxable periods starting on or after 01 January 2019
New Zealand	Turkey	Effective for taxable periods starting on or after 01 January 2019
Nigeria	Turkey	Effective for taxable periods starting on or after 01 January 2019
Norway	Turkey	Effective for taxable periods starting on or after 01 January 2019
Peru	Turkey	Effective for taxable periods starting on or after 01 January 2019
Poland	Turkey	Effective for taxable periods starting on or after 01 January 2019
Portugal	Turkey	Effective for taxable periods starting on or after 01 January 2019
Train	Turkey	Effective for taxable periods starting on or after 01 January 2019
Romania	Turkey	Effective for taxable periods starting on or after 01 January 2019
San Marino	Turkey	Effective for taxable periods starting on or after 01 January 2019

Seychelles	Turkey	Effective for taxable periods starting on or after 01 January 2019
Slovak republic	Turkey	Effective for taxable periods starting on or after 01 January 2019
Slovenia	Turkey	Effective for taxable periods starting on or after 01 January 2019
Switzerland	Turkey	Effective for taxable periods starting on or after 01 January 2019
Turks and Caicos Islands	Turkey	Effective for taxable periods starting on or after 01 January 2019
United Kingdom	Turkey	Effective for taxable periods starting on or after 01 January 2019
Uruguay	Turkey	Effective for taxable periods starting on or after 01 January 2019