

Certain specific matters concerning the agreement for prevention of double taxation signed with Germany

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In our paper, special provisions contained in the Double Tax Treaty between Turkey and Germany and the important explanations on the evaluation of these provisions were discussed because it is important that the articles of treaty are clarified in terms of individuals or legal entities residing in Turkey or in Germany or both. It has been given priority to emphasize some of the specific issues involved in the treaty, including both these explanations and the recent changes that have taken place. In this context, issues that are important in independent personal services related to the formation of permanent establishment, the calculation of the 183-days/6 months threshold mentioned in the Double Tax Treaty Communiqué (Serial Number 4) and new amendments concerning the residency are included. In addition, the issues and practices that are important in the taxation of capital gains on real estate were mentioned. Finally, an evaluation regarding whether dividend withholding tax payments should be made or not in distributing branch earnings was made.

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