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The Evaluation of Tax Reconciliation in Turkish Tax Law in Terms of the Basic Principles of the Constitution and the Rule of Law / Türk Vergi Hukukunda Uzlaşma Müessesesinin Anayasa ve Hukuk Devletin Temel İlkeleri Açısından Değerlendirilmesi

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ABSTRACT

There are various ways to solve tax disputes in tax law systems. The practice of tax reconciliation is one of the improved administrative solutions to solve tax disputes. In Turkish Tax Procedure Law, it is issued in two parts as “pre-assessment reconciliation” and “post-assessment reconciliation”. The benefits of tax reconciliation application can only be reached if the reconciliation commissions act objectively and reasonably by considering the legitimacy of the tax. Tax reconciliation is an administrative solution mechanism and for this reason, area of usage has to be defined for concept of “administrative discretion” which is implementing in administrative process and activities. This study deals with the practice of reconciliation and evaluates its current situation in terms of the basic principles of the constitution and the rule of law.

KEYWORDS Tax Reconciliation; Administrative Discretion; Tax Procedure Law; Constitution; the Rule of Law
JEL K34, K39, K40, K41