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Taxpayer Rights in the Taxation Process in Turkey / Türkiye’de Vergilendirme Sürecinde Mükellef Hakları

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ABSTRACT

In the taxation process there are some rights and duties from both the state and the taxpayers sides. The concept of "taxpayer rights" covers constitutionally and legally protected rights. As a general principle in the Turkish tax law, many rights as well as taxpayers' duties come to the fore in the taxation process. The aim of this study is to deal with the constitutional, legal and other legislative aspects of what should and should be the taxpayer rights arising in the taxation process. In this study, it has been tried to focus on the evaluation of findings and some solution proposals

KEYWORDS Taxpayer; Taxpayer Rights; Taxation Process

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