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# Invitation to Explanation In Tax Law/ Vergi Hukukunda İzaha Davet Uygulaması

Cansu Sevinç<sup>1</sup>, Mahmure Eşgünoğlu<sup>2</sup><sup>1</sup>Pamukkale University, Turkey<sup>2</sup>Cumhuriyet University, Turkey

## A B S T R A C T

In the Official Gazette dated 09.08.2016, invitation to explanation application was introduced in article 370 of the Tax Procedure Law. The taxpayers who have evidence of tax loss during the preliminary examination will be explain to tax office on to a notification. The conditions under which the taxpayers may be invited to view, the rules to be observed during the explanation and the ways to be followed after the explanation and the basic principles of implementation are determined by the General Communiqué of the Tax Procedure Law No: 482. In this context, explanation fee and Explanation Commissions are new concepts for tax law. In the study, the details of the invitation to explanation application are explained together with the examples and the problems that may be experienced with the effect of the legal regulation on the application are discussed.

**KEYWORDS** Invitation to Explanation; Solution of Tax Disputes; Administrative Solutions

**JEL** K34, K49, H29