

# Multilateral Instrument (MLI) Resubmitted to Grand National Assembly of Türkiye

18 October 2023

Report from IBFD Tax Treaties Unit

On 3 October 2023, the legislative proposal on the approval of the [OECD Multilateral Convention \(MLI\) \(2017\)](#) was renewed and resubmitted to the Grand National Assembly of Türkiye (GNAT). It was received by the Foreign Affairs Committee on 4 October 2023.

The legislative proposal was previously submitted to the Grand National Assembly of Türkiye on 2 June 2020 (for previous reporting, see [Multilateral Instrument \(MLI\) submitted to Turkish Grand National Assembly \(8 June 2020\)](#)). However, since the proposal was not finalized in the relevant legislative period, it has been declared void. Nevertheless, according to the internal regulation of the GNAT, legislative proposals that have not been finalized in one legislative period can be renewed and resubmitted to the GNAT. Therefore, the legislative proposal to approve the MLI has been placed back on the agenda.

Türkiye submitted its provisional [MLI position](#) at the time of signature, listing its reservations and notifications and including 90 tax treaties that it wishes to be covered by the MLI. For details of Türkiye's Reservations and Notifications, see [Multilateral Instrument \(MLI\): Details of Reservations and Notifications – Turkey \(19 June 2017\)](#). Further developments will be reported as they occur.