MAKÜ | Journal of Mehmet Akif Ersoy University
Economics and Administrative Sciences Faculty

e-ISSN: 2149-1658
Volume: 11 / Issue: 4
December, 2024
pp.: 1477-1495

Recourse Relationship within the Framework of Legal Representatives' Liability for Tax Debts of Limited Liability Companies

Emin ÇAMURCU[1]

Abstract

In limited liability companies, legal representatives are held liable for tax debts in the event that tax duties are not duly fulfilled. In this study, we investigate the extent of the right of recourse available to legal representatives who, having been held accountable for the tax liabilities of a company, were compelled to settle such debts. Additionally, we explore the legal foundation of this right of recourse and identify the parties against whom the legal representatives may exercise this right. It is also explicitly regulated in the law that the legal representatives may file a recourse action against the company in case of payment to the tax administration. Although the wording of the legal regulation only includes the right of recourse for tax receivables, legal representatives have the right to apply to the company for other tax-related receivables and tax penalties.In addition to the main taxpayer company, legal representatives have the right of recourse to other legal representatives in accordance with the liability provisions of company law. Although it is not explicitly regulated in the law, since the economic benefit ultimately belongs to the shareholders due to the activities carried out by the company, the legal representative who pays the tax debt has the right of recourse to the shareholders of the company in proportion to their shares.

Keywords: Legal representative, tax obligation, responsibility, recourse

1. Dr., Res. Asst.,
İstanbul Medeniyet University,
emin.camurcu@medeniyet.edu.tr,
https://orcid.org/0000-0002-5735-7823

https://doi.org/10.30798/makuiibf.1479316

Article Type	Application Date	Admission Date
Research Article	May 6, 2024	December 17, 2024

To cite this article: Çamurcu, E. (2024). Recourse relationship within the framework of legal representatives' liability for tax debts of limited liability companies. *Journal of Mehmet Akif Ersoy University Economics and Administrative Sciences Faculty, 11*(4), 1477-1495. https://doi.org/10.30798/makuiibf.1479316

1. INTRODUCTION

Although legal entities have a separate and independent personality from the persons who incorporate them, due to the nature of their personality, they have to act through real persons in the legal world. In cases where legal entities are taxpayers due to their activities, the fulfilment of the material duty (payment of the debt) and formal duties must be realised through third party representatives.

Tax Procedure Law 10 ("TPL") contains a specific provision pertaining to the payment of tax debts attributed to legal entity taxpayers. This provision mandates that the tax obligations of legal entities shall be fulfilled by their legal representatives. The legal consequence of failing to fulfill this duty is addressed in the second paragraph of the same article, establishing the liability regime for legal representatives, who must pay the tax debts from their assets if the legal entity fails to fulfill its duty. In this context, the examination should focus on identifying against whom and to what extent the legal representative, who has had to pay the company's tax debt, has the right to seek recourse for the amount paid.

The only regulation concerning the right to seek recourse for legal representatives who pay the company's debts, in accordance with the law, is found in TPL Article 10, which allows legal representatives to seek reimbursement from the company for the tax paid. However, there are no specific regulations regarding the scope of this right to seek recourse, nor whether the legal representative can seek recourse against other legal representatives or partners.

In this study, the subject matter is analyzed in three parts. Firstly, the concept of a legal representative is examined. Secondly, the legal basis for the right of recourse available to legal representatives is explored. Finally, the scope of this right of recourse is evaluated.

2. CONCEPT OF LEGAL REPRESENTATIVE

2.1. The Concept of Legal Representative in Limited Liability Companies

While the execution of a legal transaction on behalf of and on account of another person and the ensuing legal ramifications of such actions delineate the relationship of representation (Tekinay et al., 1988: 220; Oğuzman & Öz, 2022a, p. 220; Candan, 1998, p. 7), legal representation specifically pertains to instances where authority of representation does not stem from the unilateral declaration of will of the represented party, but rather from the statuary provisions of law. In such instances, the person acting on behalf of the represented party is denoted as the legal representative (Kocayusufpaşaoğlu et al., 2014, p. 628; İnceoğlu, 2009, p. 40; Eren, 2022a, p. 943). Although the management bodies of legal entities have the authority of representation pursuant to the provisions of the law, it is generally accepted that the relationship between the legal entity and the body is not an ordinary representation relationship (Tekinay et al., 1998, p. 223; Eren, 2022a, p. 945, Gümüş, 2021, p. 377). The provisions of the Turkish Code of Obligations ("*TCO*") elucidate that the declaration of will of the representative is deemed to be their own declaration. Conversely, when an organ of a legal entity issues a declaration of will, it is not

considered the declaration of will of the third party but instead construed as the declaration of will of the entity itself (Oğuzman & Öz, 2022a, p. 221, Dn. 617; Gümüş, 2021, p. 377; Kocayusufpaşaoğlu et al., 2014, p. 629-630).

Although it is controversial whether the organs of legal entities qualify as legal representatives, it is necessary to clarify what is meant by the concept of legal representative within the scope of TPL 10 in terms of the tax obligations of the relevant legal entity. In this context, we posit that the concept of a legal representative refers the individuals who are authorised and held accountable for ensuring the fulfilment of the tax obligations incumbent upon the legal entity. In the case of limited liability companies, given that the company is represented and legally bound by the managers in accordance with the provisions of Turkish Commercial Code ("*TCC*") 623 et seq., it is imperative to acknowledge that the managers, comprising the governing body of the company, can indeed be regarded as legal representatives within the scope of TPL 10 (Şenyüz et al., 2022, p. 94; Tunç, 2021, p. 268; Akyürek, 2022, p. 50 et seq.). The judicial decisions consistently qualify the limited liability company managers as legal representatives within the scope of TPL 10. (see Yargıtay 11. HD, E. 2015/7444, K. 2016/2505, T. 7.3.2016; Yargıtay 11. HD, E. 2020/6946, K. 2022/4124, T. 26.5.2022. Kazancı Case Law Bank, Access: 24.03.2024.)

A similar approach is likewise embraced within German law. In this legal system, it is acknowledged that the managers of limited liability companies are to be deemed legal representatives pursuant to Abgabenornung ("*AO*") 34/1, which stipulates that the tax obligations of legal entities are to be discharged by their legal representatives (Schmittmann, 2014, p. 443; Karabulut, 2014, p. 103). A decision of the German Federal Tax Court ("*Bundesfinanzhof*") provides that if several directors are appointed, each director is liable to discharge the tax obligations in the context of AO 34 (Bundesfinanzhof ("BFH"), Urteil vom 14. März 2012, XI R 33/09, N. 65).

2.2. Assessment Regarding the Transfer of Managerial and Representative Authorisations

In limited liability companies, pursuant to the provisions of TCC 577/1-i and TCC 625/1-d, the managerial authority may be delegated to one or more of the managers, or it may be delegated to third parties who do not hold the title of manager, provided that this is clearly permitted by the articles of association of the company (Şener, 2017, p. 701; Kendigelen & Kırca, 2022, p. 117). Although there are no special provisions on the delegation of representative authority within the provisions specific to limited liability companies, it is acknowledged that representative authority may be delegated in limited liability companies by the application of the provisions on the delegation of representative authority in joint stock companies by analogy pursuant to the reference made in Article 629 of the TCC (Şener, 2017, pp. 701-702; Akyürek, 2022, p. 64).

If the transferred authority relates to the discharging of tax obligations, divergent viewpoints exist within legal doctrine regarding the status of the transferors and transferees concerning the title of

legal representative. According to the first viewpoint, the term “legal representative” denotes an authority of representation governed by law. In instances of delegation of management or representation authority, the governing body will persist in holding the designation of “legal representative”, since the representation authority of the transferee derives from the articles of association, not directly from the law (Kaneti et al., 2021, p. 132; Bozkurt, 2008, p. 261; Bağdınlı, 1998, p. 62). According to the other view that has garnered prominence within the doctrine, if the management and representation authority is duly transferred, the transferees will likewise assume the designation of “legal representative” within the scope of TPL 10 (Çamoğlu, 2003, p. 142; Helvacı, 2001, p. 105,106; Yıldız, 2001, p. 782,783; Barlas, 2006, p. 89; Can, 2017, p. 75; Üstün, 2013, p. 35; Batı, 2023, 180; Karayalçın, 1994; Yaralı, 2011, p. 64).

According to the General Communique on Collection, which shows the administration's approach to the concept of legal representative, "*... if it is understood that the authority to represent the company is left to the executive member or members and third parties as managers, it is necessary to pursue and collect the public receivable from them, and in this case, no action should be taken against the other members of the board of directors.* ", it could be inferred that in instances of the transfer of management and representation powers, it is plausible to adopt the stance that the transferees also assume the title of “legal representative” (Yanlı, 2013, p. 74).

Upon analysis of judicial rulings, it becomes evident that the prevailing consensus is embraced. For example, in a decision of the Council of State (“*Danıştay*”), the following statements are made *"...According to the provisions of the Turkish Commercial Code, in order to be able to talk about the legal representation authority of a person, the person in question must be a member of the board of directors, or a member of the board of directors appointed as a manager by the board of directors, or not a member of the board of directors, but appointed as a manager by the board of directors..."* (Danıştay 9. D, E. 2008/6275, K. 2010/51, T. 20.1.2010, Kazancı Case Law Bank, Access: 12.02.2024. In the same direction, see Danıştay 3. D, E. 2017/2259, K. 2021/1020, T. 23.2.2021, Council of State Case Law Data Bank, Access: 28.03.2024.).

The German law provides if the division of duties between the managers of a limited liability company is clearly and unambiguously determined and this process is carried out in accordance with the law, the liability of the managers will be limited, but not eliminated. The German law embraces that even if there is a division of duties, the supervision obligation of the company managers continues (Schmittmann, 2014, p. 444; Karabulut, 2014, p. 111; BFH, Urteil vom 23. Juni 1998 VII R 4/98).

In the event that the powers of the managers of limited liability companies are transferred, the transferees are primarily liable for the works subject to the transfer, only the supervisory obligations of the transferors continue within the scope of TCC 625/1-d provision (Altay, 2011, p. 286; Doğan, 2011, p. 278). In our opinion, it is difficult to reconcile the notion that directors' tax liability persists in its

entirety following the proper transfer of authority. The reason for this is that the directors may delegate their representation powers like their management powers, and some of the directors may not even have any representation authority. In this respect, as upheld by the prevailing view, in case of the transfer of management and representation authority, if the violated tax liability in question pertains to a delegated authority, it would be a more appropriate to acknowledge that the designation of "legal representative" pertains to the transferee, who holds the original ownership of the said authority. However, pursuant to Article 625/1-d of the TCC, even if the managers have delegated their managerial authority, since their supervisory obligations continue, it would be an accurate and equitable assessment to conclude that the delegation of authority does not eliminate the liability, but only limits it to the supervisory obligation. In other words, when considering the obligation of superior supervision, despite the considerable challenge for tax administrations to ascertain this in practical terms, it remains imperative to assert that company managers bear liability alongside the authorized individual who neglects to fulfill the tax obligation.

3. FOUNDATION OF THE RIGHT OF RECOURSE OF THE LEGAL REPRESENTATIVE

3.1. Foundation for the Right of Recourse to the Taxpayer Company

It is clearly regulated in the Law that the legal representative, whose liability is invoked pursuant to TPL 10 following the failure to discharge the tax duty properly and who settles the debt, has the right to seek recourse from the company, which is the true debtor of the tax, concerning the discharged tax obligation (TPL 10/3). According to the relevant regulation, legal representatives may seek recourse from the original taxpayers for the taxes discharged within the scope of TPL 10/2.

Regarding the scope of the legal representative's right of recourse, in addition to legal regulations, recourse claims arising from the legal relationship between the company and the representative may also come into question. In limited liability companies, the nature of the legal relationship between the managers and the company is a contractual relationship. In the contract to be concluded between the parties, it is also possible to incorporate specific provisions pertaining to the right of recourse in the event of payment of the tax debt. In legal proceedings initiated by the legal representative, it is possible to rely on the contractual provisions as well as the legal regulations.

Another issue to be examined in terms of the legal foundation of the right of recourse against the company is whether such recourse is permissible in the scenario where the legal representative makes a payment before their obligation to pay has arisen. Akyürek states that since, in limited liability companies, the legal relationship between the managers and the company is a contractual relationship, the provisions of the contract should be relied upon and the provisions of unjust enrichment or unauthorised performance of work provisions cannot be relied upon (Akyürek, 2022, p. 122). In our opinion, it is difficult to say that there is a contractual right of recourse regarding the tax debt paid directly by the legal representative when evaluated only within the framework of the managerial

relationship, unless there is a special arrangement in the contractual relationship between the limited liability company and the managers that the tax debt will be paid by the company manager when necessary and that the company has the right of recourse to the company after payment.

In the absence of any obligation to undertake specific tasks, if work essential for the business owner is carried out for the business owner in consequence of the business owner's need for assistance within the context of willingness to perform work for someone else, it is permissible to characterize such actions as genuine unauthorised performance of work (Gümüş, 2012, p. 219 et seq.). Even if there is a relationship of performance of work between the parties, it is acknowledged that exceeding the boundaries delineated in the contract constitutes unauthorised performance of work (Tandoğan, 1987, p. 678; Zevkliler & Gökyayla, 2021, p. 679; Gümüş, 2012, p. 220). For example, although it is not directly related to the subject, in a decision of the Court of Cassation concerning contract of construction, it is stated that if works other than those specified in the contract are undertaken, compensation for the work executed can solely be pursued based on the provisions governing unauthorised performance of work (15. HD, E. 2018/5055, K. 2018/5149, T. 19.12.2018, Kazancı Case Law Bank, Access: 04.04.2024).

If the legal representative does not currently bear any payment obligation, the payment made by them does not constitute a necessary and obligatory fulfillment of debt arising from the contractual relationship, unless explicitly specified in the contract between the company and the legal representative. Despite the absence of a payment obligation on the part of the legal representative, we contend that the settlement of a debt that the business owner is obligated to pay should be regarded as unauthorised performance of work within the framework of the provisions of TCO 526 et seq.

3.2. Foundation of Right of Recourse to Other Legal Representatives

If there is more than one legal representative and they are liable for the debt within the scope of TPL 10/2, there is no regulation in the Law on the nature of the relationship between these persons. The predominant opinion on the subject maintains that joint and several liability should be mentioned in this case (Şenyüz et al., 2022; Gerçek, 2005, p. 182; Pınar, 2021, p. 302; Can, 2017, p. 75; Balcı, 2021, p. 621; Yaralı, 2011, p. 183). One of the justifications for this viewpoint is that the TCC embraces the joint and several liability regime on the subject of liability of the members of the board of directors in joint stock companies (Candan, 1998, p. 135). According to the contrasting minority perspective, for the joint liability framework to be invoked concerning a debt, either a contractual clause or a statutory provision explicitly addressing this matter is requisite. Furthermore, in instances of joint indebtedness, joint liability, rather than joint and several liability, is deemed applicable (Yıldız, 2001, p. 794).

In a recent decision of the Council of State on the subject, it is stated that debtors are jointly and severally liable in cases where there is more than one legal representative, but the justification for this opinion is not included (Danıştay Vergi Dava Daireleri Kurulu, E. 2014/144, K. 2014/307, T. 30.4.2014,

Case Law Bank, Access: 07.02.2024). An old decision of the Council of State provides that the legal representatives are jointly and severally liable under TPL 10, and as a justification for this, the provision of the Abrogated Turkish Commercial Code ("ATCC") 336, which regulates that the members of the board of directors are jointly and severally liable to the company, its shareholders and its creditors is included. The relevant decision is as follows: *"...On the other hand, in the subparagraph 5 of the first paragraph of Article 336 of the Turkish Commercial Code, which determines the liability of the members of the board of directors in joint stock companies, it has been explained that the members of the board of directors are jointly and severally liable to the shareholders ..."* (Danıştay 7. D. E. 1989/1695, K. 1990/3503, T. 13.11.1990, Legalbank Electronic Law Bank, Access: 7.2.2024. For another decision in the same direction, see Danıştay, 11. D, 11th D, E. 1997/2550, K. 1999/224, T. 26.1.1999, Kazancı Case Law Bank, Access: 08.02.2024).

In a decision of the Court of Cassation on the subject, it is expressed that the foundation of joint and several liability originates from the provision of ATCC 336 as follows *"... On the other hand, Article 317 of the TCC stipulates that "the representation and management of a joint stock company shall be carried out by the board of director…, …all members of the board of directors will be jointly and severally responsible for unpaid tax debts in joint stock companies)."* (Yargıtay 17. HD, E. 2014/18372, K. 2016/9085, T. 18.10.2016. In the same direction, see Yargıtay 11. HD, E. 2011/4753, K. 2011/7389, T. 14.6.2011, Kazancı Case Law Bank, Access: 12.02.2024).

In another ruling of the Court of Cassation concerning the stipulation of Article 35 of the Law on the Procedure for the Collection of Public Receivables ("*LPCPR*"), which parallels TPL 10 regarding the liability of legal representatives for public debts, reference is made to the provisions of the TCO concerning the joint and several liability regime and the presumption of solidarity outlined in the TCC 7 concerning commercial enterprises and it is concluded that legal representatives are subject to the joint and several liability regime concerning public receivables (Yargıtay 11. HD, E. 2016/12207, K. 2018/771, T. 5.2.2018, Kazancı Case Law Bank, Access: 12.02.2024).

In our law, in order to talk about joint and several liability, there must be a regulation in this direction in the law or the debtors must have accepted to be responsible for the entire debt in the legal relationship between the creditor and the debtor in accordance with TCO 162 (Eren, 2022b, p. 2711; Oğuzman & Öz, 2022b, p. 480; Gümüş, 2021, p. 1052). As a matter of fact, when the legislation on tax debts is analysed, it is seen that the joint liability regime is specifically foreseen for some cases of joint indebtedness. For example, Article 10/5 of TPL clearly stipulates that in the event that legal entities are liquidated and removed from the trade registry, the legal representatives for the pre-liquidation period and the liquidators for the post-liquidation period are jointly and severally liable for tax debts and penalties. In the sixth paragraph of the same provision, the joint and several liability regime is explicitly applied to the liability for tax debts and penalties in cases of the dissolution of legal entities and entities lacking legal personality, which fall outside the purview of the fifth paragraph.

Since the Article 10/2 of the TPL, which regulates the liability of legal representatives concerning tax debts, does not foresee a joint and several liability regime, it is necessary to determine the legal foundation for joint and several liability. The joint and several liability of the directors and managers of limited liability companies for the damages caused to the shareholders, the company and the creditors of the company is regulated under TCC 557 as per the reference made in TCC 644/1-a. Scholarly opinion acknowledges that the solidarity regime stipulated under TCC 557 may be applicable to all provisions of TCC 549 et seq. regarding legal liability (Altay, 2011, p. 324. In Swiss law, see Venturi and Bauen, 2007, p. 244; Corboz & Girardin, 2017: Art. 759, N. 13). In this case, it is imperative to assert that the solidarity regime stipulated under TCC 557 constitutes a comprehensive regulation in the lawsuits concerning the accountability of company managers, and will be applicable in situations where multiple individuals bear liability solely by virtue of their status as company managers. Therefore, it should be concluded that the company managers, held liable as legal representatives in limited liability companies under TPL 10, are subject to joint and several liability pursuant to TCC 557 (Akyürek, 2022, p. 129 et seq.).

The joint and several liability regulated under Article 557 of the TCC, which allows the responsible parties to claim individual reduction grounds in the external relationship against the injured party, is termed as the principle of differentiated solidarity (For detailed information, see Helvacı, 2013, p. 85; Çamurcu 2015, p. 105 et seq.). Since the only legal foundation for the joint and several liability of legal representatives in limited liability companies within the scope of TPL 10/2 is TCC 557, it is clear that the principle of differentiated solidarity will be applied in the event of joint and liability of company managers. However, while theoretically feasible for the tax authority, unable to recover tax receivables from the principle taxpayer company, to assess individual reduction grounds for each legal representative within the framework of the TCC 557 provisions and subsequently make requests accordingly, such a scenario appears unlikely in practice (Akyürek, 2022, p. 130 et seq.). For this reason, it is beneficial to adopt a specific regulation concerning an applicable solidarity regime appropriate to the nature of the business with respect to the liability of legal representatives in terms of tax receivables.

Since there is a differentiated solidarity relationship amongst the legal representatives within the scope of TCC 557, the legal representative who pays more than his/her share in the internal relationship should be entitled to apply to other legal representatives within the scope of TCC 557/3.

3.3. Foundation of the Right of Recourse to the Shareholders of a Limited Liability Company

According to LPCPR 35, the partners of limited liability companies are liable for the unpaid public debts of the company in proportion to their shares. Pursuant to this regulation, in order for the administration to resort to the partners of a limited liability company for the public debt of the company, it is necessary to first resort to the legal entity of such company and as a result of this application, the receivable must remain uncollected or it must be understood that it will not be able to be collected. In

other words, it is not possible to have recourse directly to the partners of the company for the public debt of the company (Gerçek, 2015, p. 49; Yasan, 2018, p. 476; Bakmaz, 2022, p. 19; Coşkun 2021, p.. 378. For the relevant ruling, see Yargıtay 23. HD, E. 2014/8950, K. 2014/6998, T. 5.11.2014, Court of Cassation Precedent Decision Database, Access: 28.03.2024).

If a limited liability company's tax debts are not collected from the company, there are two different groups that the administration can resort to: legal representatives and partners. There is no provision in the law regarding whether there is any order of priority between these two groups, which have secondary responsibility for the company's public debts, in terms of liability for public debt. For this reason, there have been different judicial rulings on the subject, and finally, with the jurisprudence unification decision dated 11.12.2018 issued by the Council of State Assembly of the Unification on Conflicted Judgements ("*Danıştay İçtihadı Birleştirme Kurulu*"), it has been acknowledged that there is no priority-subsidiary relationship between company partners and legal representatives and that the administration may request payment from one of the two responsible groups (Danıştay İçtihadı Birleştirme Kurulu., E. 2013/1, K. 2018/1, T. 11.12.2018, Lexpera Law Database, Access: 19.03.2024). In this case, it becomes necessary to evaluate whether the legal representative, initially resorted to for payment, has the right to seek recourse from the partners who are responsible for the same debt in accordance with the provision of 35/1 of the LPCPR subsequent to the legal representative's settlement of the debt.

As explained above, the liability of legal representatives and partners of limited liability companies for unpaid tax debts is based on different legal provisions (TPL 10/2 and LPCPR 35/1). TCO 61 provides that the rules of joint and several liability shall be applied to the persons who are liable for the same damage for various legal reasons, and TCO 62, when regulating the recourse relationship between the liable parties, by stating "all circumstances and conditions, especially the gravity of the fault that can be attributed to each of them and the intensity of the danger they create, shall be taken into consideration", stipulates that the conditions of the concrete case shall be taken into consideration in the recourse relationship. In this case, if legal representatives and partners are liable for the same tax debt, the relationship between them is a joint and several liability relationship based on different legal reasons in terms of external relationship, and it is necessary to conclude that there may be a recourse relationship between these liables.

While examining the right of recourse of the legal representative to the company partners, it is useful to act on economic realities while assessing "*all circumstances and conditions*". Limited liability companies are established with the aim of achieving an economic objective like other commercial companies. The economic gains derived from the company's operations indirectly contribute to the interests of its partners. In other words, the profits accrued from the company's activities ultimately accrue to the partners (Akyürek, 2022, p. 214; Pınar, 2021, p. 308). As such, it would be a more accurate assessment in terms of equity to conclude that the shareholders of the company are ultimately

responsible for the tax liabilities arising from the activities of the company (For the contrary opinion, see Taş, 2019, p. 281). A ruling of the Court of Cassation on the subject maintains that the legal representative who has had to pay the company's debt has the right to seek recourse from the company shareholders by stating "*In the event that the payment is made by the legal representative, it is clear that, pursuant to the Repeated Article 35 of the Law No. 6183 and Article 147/2 of the Code of Civil Procedure No. 818, the legal representative must first seek recourse from the company, but if they fail to obtain a result, they may use their right to seek recourse from the company shareholders, otherwise they will be personally liable for the consequences of their act*. " (Yargıtay 11. HD, E. 2016/12207, K. 2018/771, T. 5.2.2018, Kazancı Case Law Bank, Access: 04.04.2024). However, it should be noted that in when representative acts negligently, the partners of the company have the right to initiate a lawsuit for the damages they have suffered in accordance with the provisions of TCC 553 et seq. In this context, if the tax debt of the partner arises due to the fault of the legal representative, the shareholder has the right to initiate a liability lawsuit against the legal representative.

4. SCOPE OF THE RIGHT OF RECOURSE

4.1. Scope of the Right of Recourse to the Taxpayer or Tax Responsible Company

The right of recourse for the payments made by the legal representative within the scope of TPL 10/2 is regulated in the third paragraph of the same provision and the relevant provision is as follows "The *representatives or administrators of the organisation may seek recourse from the principal taxpayers for the taxes remitted in this manner*. " When the provision of the law is analysed, it is seen that the right of recourse is regulated only for the "*taxes*" paid by the legal representatives. However, the responsibility of the legal representative within the scope of TPL 10/2 does not include just tax debt. Article 10/2 of the TPL, which regulates the liability of the legal representative, stipulates that legal representatives who fail to fulfil their tax obligations as required are also liable for tax-related receivables in addition to the tax debt. It is acknowledged that the notion of tax-related receivables pertains to receivables that do not directly constitute taxes, duties and fees, but are inherently intertwines with such fiscal obligations. These include default interest, postponement interest and delay interest (Candan, 1998, p. 84 et seq.). In addition to this, pursuant to TPL 333/2, it is clearly regulated that in case of violation of tax laws in the management of the company, the tax penalty will be imposed on behalf of the legal entity, and in case of non-payment of the penalties imposed, TPL 10 will be applied. In other words, in addition to the tax debt, tax-related receivables and tax penalties are also included in the responsibility of legal representatives (Candan, 1998, p. 88; Ürel, 2023, p. 99).

Since there is an explicit regulation in the Law regarding the taxes paid by the legal representative, the entitlement to seek recourse for taxes is unequivocal. In this context, it is stipulated that the assertion of the recourse claim remains unaffected by the negligence, or lack thereof, of the legal representative, and consequently, the primary taxpayer assumes the obligation to settle this debt (Candan, 1998, p. 132; Karahanlı, 2022, p. 104).

With regard to tax penalties, given the general reference to the TPL 10 in the TPL 333, it is imperative to construe this reference as encompassing the right of recourse. Consequently, it can be deduced that the right of recourse pertaining to tax penalties is firmly grounded in the Law. It is thus asserted that the legal representative, upon discharging the tax penalty, possesses the entitlement to seek recourse (Kaneti et al. 2021, p. 136; Ortaç & Ünsal, 2019, p. 79; Saban, 2019, p. 135; Taşkan 2020, p. 114; Çelik 2018, p. 115). However, in the doctrine, an opinion contends that a bifurcation must be made based on whether the legal representative bears fault concerning tax penalties. It is argued that it contravenes equity to invoke the right of recourse if the imposition of the tax penalty results from the legal representative's faulty conducts. Conversely, it is posited that the legal representative might be absolved from liability if they substantiate their lack of fault (Candan, 1998, p. 133). In addition, an alternative perspective in the doctrinal opinion posits that recourse to the principal taxpayer concerning the tax penalties remitted by the legal representative is unfeasible. This viewpoint contends that the absence of regulatory provisions in the law pertaining to the potential for recourse for tax penalties precludes such action (Karakoç, 2014, p. 225).

The deemed as legal representatives within the scope of TPL 10 are those identified as company directors or managers within the ambit of TCC 553. Notably, both the company and its partners retain the prerogative to initiate a liability lawsuit should these individuals, through their faulty actions, cause damage to the company. Given the legal provision delineating the right to institute a distinct liability lawsuit for company directors and managers, it is our contention that a flawed conduct does not categorically preclude the right of recourse. In the event of such misconduct, one may pursue reparation either as a counterclaim in the recourse lawsuit initiated by the legal representative who discharged the debt or by instituting a separate lawsuit.

There is no explicit legal regulation concerning the right of recourse to the principal taxpayer for tax-related receivables. In our opinion, such lack is not a conscious choice of the legislator. TPL 10/2 was revised with article 2 of the Law No. 3505, and in the first version of the text, only tax receivables were included in the scope of the liability of legal representatives. In terms of the recourse relationship regulated in TPL 10/3, the right of recourse was regulated only in terms of tax debts. When TPL 10/2 was revised with article 2 of Law No. 3505, the expression "*and related receivables*" was added to the concept of tax and the debt subject to liability was expanded (Candan, 1998, p. 79; Yıldız, 2001, p. 779; Yaralı, 2011, p. 186). While the scope of responsibility assigned to the legal representative has been expanded conceptually, no new regulations have been enacted regarding the right of recourse. In our assessment, this stance is not a conscious preference of the legislator to exempt tax-related liabilities from the recourse relationship. Consequently, it is imperative to acknowledge the existence of a recourse arrangement concerning tax-related receivables (delay interest, delay increase, etc.) (Bilici, 2020, p. 53; Karakoç, 2014, p. 225; Barlass, 2006, pp. 166-167). As a matter of fact, in the decisions of the Court of Cassation, it is clearly stated that the legal representatives have the right to claim the full

amount of the public receivables paid. A ruling of the Court of Cassation on the subject states as follows "*The representative has the right to seek recourse from the principal taxpayer for the tax paid (Tax Procedure Law No. 213 Article 10). Therefore, as stated above, the representatives of legal entities may claim the "whole" amount of the public receivables they have paid, primarily by seeking recourse from the principal taxpayer*. " (Yargıtay 11. HD, E. 2020/6946, K. 2022/4124, T. 26.5.2022. In the same direction, see Yargıtay 11. HD, E. 2021/6627, K. 2023/1270, T. 2.3.2023, Kazancı Case Law Bank, Access: 24.03.2024).

Furthermore, within doctrine, it is asserted that the right of recourse remains undefined concerning tax-related receivables. It is contented that the legal representative has no right of recourse against the company concerning these receivables, since these receivables arise as a result of the legal representative's negligent conduct (Candan, 1998, p. 133; Yaralı, 2011, p. 231; Özsüt, 1989; Narter 1994). The elucidations provided above regarding tax penalties hold applicability in this context as well. While avenues exist for both the company and its shareholders to pursue damages against the company separately, it is deemed inequitable to wholly nullify the right of recourse solely based on the presence of negligent behavior.

If the right to seek recourse is based on a contractual relationship, it is also possible to apply special arrangements provided for in the contract, such as special interest rate or penalty clause. Upon acknowledging that the foundation of the right of recourse against the company may be contractual in nature, it becomes imperative to assess the feasibility of preemptively waiving this right. Regarding the overarching joint and several indebtedness framework, one contention posits that the right of recourse may be waived ab initio through contractual agreement. This perspective draws upon the premise that the internal dynamics between debtors can be delineated by contract in accordance with TCO 167 (Kapancı, 2015, p. 561). While conducting an assessment on this matter, it is essential to consider the essence of the responsibility within the scope of TPL 10/2 and ascertain the true debtor of the debt subject to this responsibility. Although the liability of legal representatives is brought into consideration within the ambit of the pertinent provision, this statutory liability is established not to absolve the company's debt but rather to expedite the collection of tax obligations. Although the legal representatives are liable, the company remains liable as the principal taxpayer. In our opinion, it is not in accordance with the nature of the business and equity to include a provision in the contract to the effect that the legal representatives will not have the right to seek recourse from the principal taxpayer. For this reason, it is unfeasible to incorporate a clause in the contract concluded between the company and the legal representative stipulating ab initio the waiver of the right of recourse (Akyürek, 2022, p. 190). On the other hand, it is possible to waive this right partially or completely with the agreement to be made with the company after the right of recourse arises (Akyürek, 2022, p. 191).

4.2. Scope of Recourse to Other Legal Representatives

4.2.1. The Evaluation Regarding Whether There is an Obligation to Resort to the Principal Taxpayer Company in order to Exercise the Right of Recourse Against Other Legal Representatives

To enable the legal representative, who settles the tax debt, to assert the right of recourse against other legal representatives, it is imperative to assess whether there exists an obligation to first seek redress from the principal taxpayer. While one opinion in the doctrine posits that the right of recourse against other legal representatives necessitates prior utilization of this right against the principal taxpayer (Taş, 2019, p. 277), another opinion states that this obligation does not exist and it is possible to request payment directly from other legal representatives (Akyürek, 2022, p. 203).

The Court of Cassation made the following statement in one of its judgements on this issue *"...In order for the legal representatives to seek recourse from other liable parties other than the principal taxpayer, firstly, collection of this public receivable from the original taxpayer must have been impossible…"* (Yargıtay 11. HD, E. 2021/6627, K. 2023/1270, T. 2.3.2023. See in the same direction. Yargıtay 11. HD, E. 2020/6946, K. 2022/4124, T. 26.5.2022; Yargıtay 11. HD, E. 2015/11584, K. 2016/8347, T. 24.10.2016, Kazancı Case Law Bank, Access: 24.03.2024). As evident from the decision, the Court of Cassation states that a demand for payment should be initially directed towards the principal taxpayer company.

In our assessment, we cannot concur with the perspective or judicial rulings asserting that prior recourse to the principal taxpayer or the establishment of their inability to pay is a prerequisite for invoking the right of recourse against other legal representatives. Because the responsibility of the legal representatives within the scope of TPL 10/2 is a secondary responsibility, in order for the administration to request payment from the legal representative, it must first have applied to the principal taxpayer and as a result of this application, the receivable must remain uncollected or it must be understood that it will not be possible to collect such receivable.

In our view, insisting on the precondition of requesting payment from the principal taxpayer, particularly when their inability to pay is evident or established, before exercising the right of recourse against other legal representatives, serves no purpose other than prolonging the collection process of the recourse receivable for the legal representative.

4.2.2. Legal Nature of the Obligation Relationship within the Scope of the Right of Recourse

Regarding the recourse relationship, first of all, it should be noted that although the legal representatives are jointly and severally liable to the administration in the external relationship, the other legal representatives are not jointly and severally liable to the legal representative who pays more than his/her share in the internal relationship. In this case, a scenario of partial indebtedness arises, where the legal representative who covers a portion exceeding their equitable share will be able to seek

reimbursement from the other legal representatives for the extent of their respective shares (Eren, 2022b, p. 2768; Oğuzman & Öz, 2022b, p. 504; Kapancı, 2015, p. 59,60. In Swiss law, see Deschenaux and Tercier, 1982, p. 291; Engel, 1997, p. 567; Corboz & Girardin, 2017: Art. 759, N. 37).

4.2.3. Determination of the Amount of Liability in the Internal Relationship

When scrutinizing the decisions rendered by the Court of Cassation concerning the apportionment of debt in the internal relationship between debtors and legal representatives, and consequently, the extent to which the right of recourse will be exercised, two fundamental issues emerge. The first one is related to the use of the right of recourse against the legal representatives who are shareholders in limited liability companies. The Court of Cassation asserts that the liability of legal representatives in limited liability companies is contingent upon their partnership status. Consequently, when invoking the right of recourse, a claim can be pursued commensurate with the proportion of the relevant partner's stake (Yargıtay 11. HD, E. 2020/6946, K. 2022/4124, T. 26.5.2022; Yargıtay 11. HD, E. 2020/6946, K. 2022/4124, T. 26.5.2022, Kazancı Case Law Bank, Access: 24.03.2024).

In our opinion, it is not possible to agree with the decisions of the Court of Cassation regarding the amount of liability of legal representatives who are also partnes in limited liability companies. As the titles of shareholder and legal representative are distinct from each other, and since there is no differentiation between partner and non-partner legal representatives in delineating their responsibilities under TPL 10/2, they are treated uniformly in matters concerning liability. In this context, it is sufficient to have the title of legal representative in order to be liable. A person who is both a partner and a legal representative is liable for the entire debt of the principal taxpayer company as a legal representative within the scope of TPL 10/2 (Şenyüz et al., 2022, p. 111; Ateşli, 2000), while as a partner they are liable for their share in the company within the scope of LPCPR 35/1. These two types of liabilities are independent of each other. In our opinion, it is not possible to combine these two provisions without any legal reason and accept that the liability of the legal representative, who is a partner of the company, is only liable in proportion to their share (Akyürek, 2022, p. 219). It is evident that attributing full liability for the entirety of a tax obligation to a legal representative who is not a partner, stands in contradiction to both legal principles and equitable considerations. Conversely, to suggest that a partner, who holds a substantial interest in the company's operations and actively participates in managerial decisions, would only bear liability proportionate to their share, would similarly contravene legal and equitable norms.

There is a special point to be mentioned regarding the scope of the right of recourse of the legal representative holding the title of partner. It has been asserted above that within the framework of the solidarity relationship between the legal representatives and the partners, ultimate responsibility rests upon the partners, with legal representatives retaining the right of recourse to the partners. In instances where a legal representative assumes the role of a partner, the pertinent shareholder bears ultimate responsibility for the tax debt paid in accordance with their respective share. Consequently, the partner

in question should possess the entitlement to seek recourse from other legal representatives for any portion of the debt surpassing their individual share.

Another issue to be addressed in the decisions of the Court of Cassation regarding the recourse mechanism is the distribution of the debt in the internal relationship. A ruling on the subject provides that "… *a director who pays a public receivable may only have recourse to other directors equally, unless otherwise agreed in the articles of association. In other words, unless otherwise agreed, the aforementioned representatives in the internal relationship are equally liable to each other for public receivables.*" (Yargıtay 11. HD, E. 2014/8501, K. 2014/16502, T. 30.10.2014. In the same direction, Yargıtay 11. HD, E. 2011/4753, K. 2011/7389, T. 14.6.2011, Court of Cassation Precedent Decision Database, Access: 24.03.2024). We maintain the position that it is untenable to endorse the judgments of the Court of Cassation, which assert that the liability of legal representatives is uniformly equal within the internal relationship, barring any specific provisions to the contrary. Because the basis of the joint and several liability of the legal representatives against the administration in the external relationship is the provision of TCC 557, and the scope of the right of recourse and the amount of indebtedness in the internal relationship should be determined within the scope of this provision. Pursuant to TCC 557/3, in the context of the recourse relationship involving multiple obligors, the judge is tasked with determining the extent of liability for each obligor concerning the debt, considering all pertinent circumstances and requirements. In this scenario, the internal relationship among debtors may render all parties equally liable for the debt, contingent upon the circumstances. Alternatively, varying degrees of liability among debtors within the internal relationship may be assigned, factoring in considerations such as assessing the fault of the debtors' legal representatives regarding the debt or whether benefits were derived from the failure to fulfill tax obligations adequately (For detailed information on how to distribute the debt in the internal relationship in the differentiated succession relationship, see. Altay, 2011, p. 373 et seq; Çamurcu, 2015, p. 189 et seq. For the Swiss law, see Corboz and Girardin, 2017: Art. 759, N. 38-39).

4.3. Scope of the Right of Recourse to Limited Company Partners

The liability of the partners arising from tax debts debts is constrained proportionately to their respective shares in the company in accordance with LPCPR 35/1. For this reason, the right of recourse can only be asserted to the partners in proportion to their shares. Nevertheless, it is noteworthy that partners of the company, whose right of recourse is contested by the legal representatives, retain the option to lodge a counterclaim within the same legal action or to initiate a separate liability lawsuit against the legal representatives, adhering to the stipulations outlined in TCC 553 et seq. (Aksu Özkan, 2020, p. 259).

When share transfers occur between the utilization of the right of recourse and the incidence of the tax-generating event, it becomes imperative to scrutinize against which partner the right of recourse will be invoked. This matter directly hinges upon the determination of shareholders' liability in the event

of share transfers. The liability of the shareholders arising from tax debts in case of transfer of shares is clearly regulated in LPCPR (35/2) and according to this provision, in the event of transfer of shares in limited liability companies, the transferor and the transferee partners are jointly and severally liable for the payment of tax debts (Aksu, 2020, p. 228 et seq.; Akyürek, 2022, p. 156 et seq.). In this case, it should be accepted that the legal representative who pays the tax debt in question has the right of seek recourse from both the transferor shareholder and the transferee shareholder, who are jointly and severally liable for the said debt.

The prospect that the individual pursued by the legal representative under the right of recourse holds both the designation of legal representative and partner warrants additional scrutiny. In such instances, as elucidated previously, the individual subject to recourse is liable both as a partner pursuant to LPCPR 35/1 and as a legal representative in accordance with TPL 10/2. It remains feasible for the legal representative discharging the tax debt to invoke the right of recourse based on both legal provisions. Subsequently, the judge should possess the authority to adjudicate based on whichever provision favors the plaintiff.

5. CONCLUSION

In case the legal representatives of limited liability companies fail to fulfil their tax obligations duly, their liabilities arising from tax debts are regulated under TPL 10/2. Under the purview of this provision, while the concept of legal representative typically pertains to company managers, in instances where authority concerning tax obligations is transferred in accordance with legal stipulations and the company agreement, the designation of legal representative will be conferred upon the transferees.

In this study, we examined the legal foundation and scope of the right of recourse available to legal representatives held liable for settling tax debts under the aforementioned provisions. We thoroughly scrutinized the available literature on the subject and analyzed numerous court judgments. Additionally, we explored the approach of German law, which includes similar regulations regarding the liability of legal representatives. As a result of these examinations, the legal foundations and the framework for the scope of the right of recourse of legal representatives are established as follows.

Pursuant to TPL 10/3, the legal representative who pays the tax debt has the right of seek recourse from the principal taxpayer company. In this provision, only the concept of tax is mentioned. Based on the wording of the law, there are doctrinal opinions that the right of recourse is only related to the tax principal and that there is no right of recourse in terms of other tax-related receivables and tax penalties. However, it is necessary to accept that there is a right of recourse in terms of tax penalties in accordance with the reference to TPL 10 in the TPL 333 provision, and in terms of other tax-related receivables due to the nature of the work and the historical development of the TPL 10 provision.

If there is more than one legal representative, it is accepted that the legal representatives are jointly and severally liable within the scope of TPL 10/2. There is no clear regulation in TPL 10

regarding how to determine the liability of legal representatives for tax debts. However, pursuant to Article 557 of the TCC, which is a general regulation on the liability of company managers, legal representatives are jointly and severally liable to the tax administration. A legal representative who makes a payment within the scope of TPL 10/2 has the right to seek recourse from other legal representatives, as clearly stipulated in TCC 557/3.

Another entity to which the legal representative may seek recourse concerning tax debts paid is the shareholders of the limited liability company. In accordance with LPCPR 35, shareholders of a limited liability company bear responsibility for public debts commensurate with their stake in the company. Although explicit legal provisions in our jurisdiction do not delineate the right of recourse of the legal representative against the shareholder, it is pertinent to acknowledge that the shareholders of the company are the primary beneficiaries of the company's economic endeavors. Thus, it is reasonable to assert that the legal representative who settles the debt retains the right of recourse to the shareholders of the company, restricted to the respective shareholder's share.

The study does not necessitate Ethics Committee permission.

The study has been crafted in adherence to the principles of research and publication ethics.

The author declares that there exists no financial conflict of interest involving any institution, organization, or individual(s) associated with the article.

The entire work was carried out by its only, stated author.

REFERENCES

Aksu Özkan, R. (2020). Yargıtay kararları ışığında limited şirkette pay devrinin ortağın kamu borçlarına etkisi. *Hacettepe HFD, 10*(1), 226-267. https://doi.org/10.32957/hacettepehdf.712765

Akyürek, C. (2022). *Sermaye şirketlerinde ortakların ve organların kamu borçlarından sorumluluğu* [Unpublished doctoral dissertation]. Galatasaray Üniversitesi.

Altay, S. A. (2011). *Anonim ortaklıkta yönetim yetkilerinin devrinin sorumluluğa etkisi*. Vedat Kitapçılık.

Ateşli, E. (2000). Anonim şirketin kanuni temsilcisinin ödenmemiş vergi borçları karşısındaki sorumluluğu. *Yaklaşım Dergisi*, (94). https://portal.yaklasim.com/makale/2000-10/asnin-kanuni-temsilcisinin-odenmemis-vergi-borclari-karsisindaki-sorumlulugu?term=vergi

Bağdınlı, İ. H. (1998). Anonim şirketlerde kanuni temsilciler ile ortakların vergisel sorumluluğu. *Vergi Sorunları Dergisi*, (119), 59-72.

Bakmaz, Z. (2022). Limited şirket vergi borçlarının ödenmesinde ortakların sorumluluğu. *Uluslararası Sosyal, Siyasal ve Mali Araştırmalar Dergisi (USSMAD)*, *2*(1), 12-33.

Balcı, M. (2021). *Kamu icra hukuku ve 6183 sayılı kanun uygulaması*. On İki Levha Yayıncılık.

Barlass, İ. (2006). *Anonim ve limited ortaklıklarda kanuni temsilcilerin vergisel sorumluluğu*. Vedat Kitapçılık.

Batı, M. (2023). *Vergi hukuku genel hükümler* (3rd ed.). Seçkin Yayıncılık.

Bilici, N. (2020). *Vergi hukuku* (49th ed.). Savaş Kitap.

Bozkurt, T. (2008). Vergi yükümlülüğü - vergi sorumluluğu kavramları çerçevesinde anonim şirketlerde tek basına temsil ve ilzama yetkili olanların (özellikle murahhas azaların) vergisel sorumluluğu. *Banka ve Ticaret Hukuku Dergisi*, *24* (4), 239-268.

Can, M. E. (2017). Limited şirketin kamu borçlarından dolayı ortakların ve yöneticilerin sorumluluğu. *Akdeniz Üniversitesi Hukuk Fakültesi Dergisi*, *7* (1), 61-101.

Candan, T. (1998). *Kanuni temsilcilerin vergi ve diğer kamu alacaklarından sorumluluğu*. Tüze Yayıncılık.

Corboz, B. & Girardin, F. A. (2017). Art. 759. In P. Tercier; M. Amstutz; R. T. Trindade (Eds.), *Commentaire Romand Code des Obligations II* (2nd ed.). Helbing Lichtenhahn Verlag, pp. 1470-1478.

Coşkun, M. (2021), *Açıklamalı içtihatlı amme alacaklarının tahsil usulü hakkında kanun (*4th ed.). Seçkin Yayıncılık.

Çamoğlu, E. (2003). Anonim ortaklık yönetim kurulu üyelerinin ortaklığın kamu borçlarından dolayı sorumluluğu. *Milletlerarası Hukuk ve Milletlararası Özel Hukuk Bülteni*, *23* (1-2), 139-146.

Çamoğlu, E. (2010) *Anonim ortaklık yönetim kurulu üyelerinin hukuki sorumluluğu* (3rd ed.). Vedat Kitapçılık.

Çamurcu, E. (2015). *Anonim ortaklıklarda farklılaştırılmış teselsül ilkesi uyarınca yönetim kurulu üyelerinin sorumluluklarının belirlenmesi*. Vedat Kitapçılık.

Çelik, B. (2018). *Kamu alacaklarının takip ve tahsil hukuku* (3rd ed.), İstanbul: On İki Levha Yayıncılık.

Deschenaux, H. & Tercier, P. (1982). *La responsabilité civil* (2nd ed.). Stæmpfli.

Doğan, B. F. (2011). *6102 sayılı yeni Türk ticaret kanununa göre anonim şirket yönetim kurulunun organizasyonu ve yönetim yetkisinin devri*. Vedat Kitapçılık.

Engel, P. (1997). *Traites des obligations en droit suisse, dispositions generales du CO* (2nd ed.). Staempfli.

Eren, F. (2022a). *Eren borçlar hukuku şerhi C. I*. Yetkin Yayınevi.

Eren, F. (2022b). *Eren borçlar hukuku şerhi C. III*. Yetkin Yayınevi.

Gerçek, A. (2005). Türk vergi hukukunda vergi sorumlusu, sorumluluk halleri ve türlerinin incelenmesi. *AÜHFD*, *54* (3), 157-193. https://doi.org/10.1501/Hukfak_0000000398

Gerçek, A. (2015). *Kamu alacaklarının takip ve tahsil hukuku* (4th ed.). Ekin Yayınevi.

Gümüş, A. (2012). *Borçlar hukuku özel hükümler C. II*. Vedat Kitapçılık.

Gümüş, A. (2021). *Borçlar hukukunun genel hükümleri.* Yetkin Yayınevi.

Helvacı, M. (2001). *Anonim ortaklıkta yönetim kurulu üyesinin hukuki sorumluluğu*. Beta Yayınevi.

İnceoğlu, M. (2009). *Borçlar hukukunda doğrudan temsil*. On İki Levha Yayıncılık.

Kaneti, S., Ekmekci, E., Güneş, G. ve Kaşıkcı, M. (2021). *Vergi hukuku*. Filiz Kitabevi.

Kapancı, K. B. (2015). *Birlikte borçlulukta borçlular arası ilişkiler*. Vedat Kitapçılık.

Karabulut, E. (2014). Die steuerliche inhaftungnahme gesetzlicher vertreter nach der deutschen abgabenordnung. *Annales de la Faculté de Droit d'Istanbul*, *46* (63), 99-157.

Karahanlı, M. K. (2022). *Limited şirketlerde kanuni temsilcilerin ve ortakların amme alacaklarından sorumluluğu*. Seçkin Yayıncılık.

Karakoç, Y (2014). *Genel vergi hukuku*. Yetkin Yayınları.

Karayalçın, Y. (1994). Vergi hukuku bakımından kanuni temsilcinin sorumluluğu. *Yaklaşım Dergisi*, (15). https://portal.yaklasim.com/makale/1994-3/vergi-hukuku-bakimindan-kanuni-temsilcinin-sorumlulugu?term=vergi

Kendigelen, A. ve Kırca, İ. (2022). *Şirketler hukuku C. III*. On İki Levha Yayıncılık.

Kocayusufpaşaoğlu, N., Hatemi, H., Serozan, R. ve Arpacı, A. (2014). *Borçlar hukuku genel hükümler C. I* (6th ed.). Filiz Kitapevi.

Narter, Recep (1994). Anonim şirketlerde yönetim kurulunun vergisel sorumluluğu. *Yaklaşım Dergisi*, (17). https://portal.yaklasim.com/makale/1994-5/anonim-sirketlerde-yonetim-kurulunun-vergisel-sorumlulugu?term=

Oğuzman, K. ve Öz, Turgut (2022a). *Borçlar hukuku genel hükümler C. I* (21st ed.). Vedat Kitapçılık.

Oğuzman, K. ve Öz, Turgut (2022b). *Borçlar hukuku genel hükümler C. II* (17th ed.). Vedat Kitapçılık.

Ortaç, F. R. ve Ünsal, H. (2019). *Genel vergi hukuku*. Gazi Kitabevi.

Özsüt, T. (1989). 3505 sayılı kanun ile vergi usul kanunu'nda yapılan değişiklikler. *Vergi Dünyası*, (90). https://www.vergidunyasi.com.tr/arsiv/makaleler/3505-sayili-kanun-ile-vergi-usul-kanunu-nda-yapilan-degisiklikler

Pınar, B. (2021). Danıştay içtihatları birleştirme kurulu kararı sonrası limited şirketlerdeki kanunî temsilci ve ortaklar arasındaki sorumluluk ilişkisinde ortaya çıkan sıra ve rücu sorunu. *Dokuz Eylül Üniversitesi Hukuk Fakültesi Dergisi*, *23* (1), 295-313. https://doi.org/10.33717/deuhfd.899953

Saban, N. (2019). *Vergi Hukuku* (9th ed.). Beta Yayınevi.

Schmittmann, J. M. (2014). Steuerhaftungsrecht. In T. Jesgarzewski ve J. M. Schmittmann (Eds.), *Steuerrecht*. Springer Fachmedien.

Seer, R. (2021). Allgemeines steuerschuldrecht. In K. Tipke ve J. Lang (Eds.), *Steuerrecht* (24th ed.). Ottoschmidt.

Şener, O. H. (2017). *Yargıtay kararları ışığında limited ortaklıklar hukuku*. Seçkin Yayıncılık.

Şenyüz, D., Yüce ve M., Gerçek A. (2022). *Vergi hukuku genel hükümler* (19th ed.). Ekin Kitapevi.

Tandoğan, H. (1987). *Borçlar hukuku özel borç ilişkileri C. II* (3rd ed.). Banka ve Ticaret Hukuku Araştırma Enstitüsü.

Taş, A. İ. (2019). *Limited şirkette müdürler*. [Unpublished master's thesis], Galatasaray Üniversitesi.

Taşkan, Y. Z. (2020). *Vergi hukuku genel hükümler ve Türk vergi sistemi* (3rd ed.). Adalet Yayınevi.

Tekinay, S.S., Akman, S., Burcuoğlu, H. ve Altop, A. (1988). *Borçlar hukuku genel hükümler* (6th ed.). Filiz Kitapevi.

Tunç, Z. (2021). *Vergi hukukunda temsil ve sorumluluk*. [Unpublished doctoral dissertation], İstanbul Üniversitesi.

Ürel, G. (2023). *Vergi usul kanunu uygulaması* (8th ed.). Seçkin Yayıncılık.

Üstün, G. (2013). *İdare hukuku boyutuyla 6183 sayılı amme alacaklarının tahsil usulü hakkında kanun uygulamalarında görev sorunu*. On İki Levha Yayıncılık.

Venturi, S. ve Bauen, M. (2007). *Le conseil d'administration*. Sculthess.

Yanlı, V. (2013). Anonim şirketlerin vergi borçlarından kanuni temsilcilerin sorumluluğuna ilişkin bazı hususlar. *Banka ve Ticaret Hukuku Dergisi*, *29*(4), 59-79.

Yaralı, L. (2010). Anonim şirket yönetim kurulu ve limited şirket müdür ve ortaklarının şirketin vergi ve diğer kamu borçlarından sorumluluğunun fer'iliği ve takip sırası. *Yaklaşım Dergisi*, (216). https://portal.yaklasim.com/makale/2010-12/anonim-sirket-yonetim-kurulu-uyeleri-ve-limited-sirket-mudur-ve-ortaklarinin-sirketin-vergi-ve-diger-kamu-borclarindan-sorumlulugunun-feriligi-ve-takip-sirasi?term=null

Yaralı, L. (2011). *Limited şirketin kamu borçlarından müdürlerin ve ortakların sorumluluğu*. Yaklaşım Yayınları.

Yasan, M. (2018). *Limited şirkette ortakların genişletilmiş hukuki sorumluluğu*. Yetkin Yayınevi.

Yıldız, Ş. (2001). Anonim ortaklıkta yönetim kurulu üyelerinin kamu borçlarından sorumluluğu. In Domaniç, H. (Ed.), *Prof. Dr. Erdoğan Moroğlu'na 65. yaş günü armağanı* (2nd ed.), Beta Yayınevi.

Zevkliler A.; Gökyayla, E. (2021). *Borçlar hukuku özel borç ilişkileri* (21st ed.). Vedat Kitapçılık.