

THE IMPACT OF PEACEFUL RESOLUTION METHODS FOR TAX DISPUTES ON ADMINISTRATIVE AND JUDICIAL PROCESSES IN TURKEY*

Türkiye de Vergi Uyuşmazlıklarının Barışçıl Çözüm Yollarının İdari ve Yargısal Süreçlere Etkisi

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ABSTRACT

This study aims to evaluate the impacts of peaceful resolution methods for tax disputes on administrative and judicial processes in Turkey. A qualitative approach was adopted in the research, and data on the practical advantages and issues of peaceful resolution methods were collected through interviews with tax inspectors and tax judges. The data collected were analyzed using thematic analysis method. The findings indicate that peaceful resolution methods are particularly beneficial for taxpayers experiencing financial difficulties during periods of economic crisis. However, the frequent repetition of peaceful resolution methods can weaken tax morality. Additionally, the entrenched belief among taxpayers that “amnesty will eventually be granted” prevents a significant reduction in the workload of judicial and administrative processes. The disregard of tax audit reports in the evaluations of peaceful resolution commissions and the ambiguity of regulations, which are open to differing interpretations by these commissions, can also lead to inconsistent practices. The study concludes that peaceful resolution methods should be supported by measures such as clarifying the boundaries of regulations, limiting frequently

Öz

Bu çalışma, Türkiye’de vergi uyuşmazlıklarının barışçıl çözüm yollarının idari ve yargısal süreçlere etkilerini değerlendirmeyi amaçlamaktadır. Araştırmada, nitel yaklaşım benimsenmiş; vergi müfettişleri ve vergi hâkimleriyle yapılan mülakatlar yoluyla barışçıl çözüm yöntemlerinin uygulamadaki avantajları ve sorunlarına ilişkin toplanan veriler tematik analiz yöntemiyle incelenmiştir. Bulgular, barışçıl çözüm yollarının özellikle ekonomik bunalım dönemlerinde ödeme güçlüğü çeken mükellefler için fayda sağladığını, ancak sıklıkla tekrarlanan barışçıl çözüm yollarının vergi ahlakını zayıflatabildiğini göstermektedir. Ayrıca, mükellefler arasında “nasılsa af çıkar” düşüncesinin yerleşmesi, yargı ve idari süreçlerde beklenen ölçüde bir iş yükü azalmasına engel olmaktadır. Barışçıl çözüm yolları komisyonlarında vergi inceleme raporlarının değerlendirmelerde göz ardı edilmesi ve mevzuatın komisyonlarca farklı farklı yorumlamaya açık olması da tutarsız uygulamalara yol açabilmektedir. Çalışma sonucunda, barışçıl çözüm yollarının; mevzuat sınırlarının netleştirilmesi, sık sık tekrarlanan yapılandırılmaların vergi uyumunu arttırabilecek bir şekilde sınırlandırılması ve denetim

* This article is based on the doctoral dissertation titled “The Effect of Peaceful Resolution of Tax Disputes on Tax Compliance in Turkey”, written by Cemil ALTUN under the supervision of Prof. Dr. Osman PEHLİVAN.

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repeated restructurings in ways that can enhance tax compliance, and maintaining audit motivation. In this way, it would be possible to strengthen tax compliance and avoid unnecessary engagement of judicial processes.

Keywords: Tax Compliance, Tax Disputes, Peaceful Resolution Methods, Alternative Dispute Resolution (ADR), Tax Judiciary,

motivasyonunun korunması gibi önlemlerle desteklenmesi gerektiği vurgulanmıştır. Böylece, vergi uyumunun güçlendirilmesi ve yargı süreçlerinin gereksiz yere meşgul edilmemesi mümkün olabilecektir.

Anahtar Kelimeler: Vergi Uyumu, Vergi Uyuşmazlıkları, Barışçıl Çözüm Yolları, Alternatif Uyuşmazlık Çözümleri (ADR), Vergi Yargısı,

1. INTRODUCTION

The tax system is one of the most important mechanisms developed to provide public financing and increase social welfare. However, since the taxation process directly reduces the wealth of taxpayers, disputes arise from time to time due to different interpretations and practices. These disputes can increase the workload of both administrative and judicial processes and negatively affect the effective use of public resources.

In recent years, in addition to judicial solutions, non-judicial methods -peaceful settlement methods- have started to be applied in Turkey as in many countries. The fact that peaceful methods are fast and low-cost, increase tax collection and provide economic advantages to taxpayers makes these methods a more attractive option for both taxpayers and tax administrations compared to judicial solutions. However, these practices are sometimes criticized for eliminating the tax principal (tax amnesty) and for weakening tax morality due to their frequent repetition and leading to the expectation of new amnesty among taxpayers. Therefore, peaceful settlement methods have become a current issue that is highly debated and evaluated. Accordingly, this study aims to examine the effects of peaceful settlement methods (permanent and periodic arrangements) on the tax administration and judicial processes in Turkey and to examine these debates in the literature with different dimensions. More broadly speaking, the study aims to reveal to what extent peaceful settlement methods affect the caseload in tax courts, how they affect tax compliance, and what consequences they have for the tax administration and taxpayers.

Within the scope of the study, the methods applied for the peaceful resolution of disputes arising in the Turkish tax system are analyzed. These methods are widely preferred both in Turkey and in the world due to the advantages they provide. In Turkey, some methods are integrated into the tax system and can be applied continuously, while others have a limited application area within the framework of legal regulations covering certain periods. The population of the study

consists of tax administration and tax judiciary personnel involved in tax dispute resolution processes in Turkey. The sample of the study consists of 20 personnel, 10 tax judges and 10 tax inspectors working in various provinces of Turkey. These qualitative interviews, conducted using face-to-face and online interview methods, aim to reveal the experiences of relevant stakeholders who play an active role in tax dispute resolution processes.

The most important limitation of the study is primarily the lack of regular and comprehensive data on dispute resolution methods. The fact that the relevant institutions do not share comprehensive data due to tax privacy and confidentiality makes it difficult to obtain systematic information in this field. In addition, the fact that it is not possible to access the opinions of the personnel involved in dispute resolution processes through official channels is another important limitation that narrows the sample of the study and partially affects the generalizability of the data obtained. Another limitation of the study is that the effects of peaceful settlement methods are tried to be explained based on concrete data and the social and psychological dimensions of tax disputes are not sufficiently addressed. This situation is partly due to the nature of taxation. Because taxpayer behavior may vary according to time, place and many other reasons. It is not possible to talk about valid taxpayer behavior in every country. The research adopts a qualitative case study design based on findings from interviews with tax inspectors and tax judges who play a key role in the taxation process. These findings provide in-depth insights into the practical advantages and disadvantages of peaceful resolution methods. Given the findings of the study, peaceful resolution methods can be holistically assessed in terms of their legality, benefits to the tax system, potential for abuse, role in times of economic hardship, impact on the workload of tax courts, efficiency of tax administration and impact on public revenues, taxpayer behavior and tax compliance.

This study aims to show that addressing tax disputes only in the context of taxpayers and the legislature is insufficient and that the involvement of the executive branch (tax administration and audit units) and the administrative judiciary (tax courts) plays a critical role in a comprehensive understanding of the issue. Accordingly, the following sections of the study will first provide a literature review on the subject, then discuss the conceptual framework of tax disputes and peaceful resolution methods, present the methodology and findings of the study, and provide conclusions and recommendations.

2. LITERATURE REVIEW

The resolution of tax disputes through non-judicial methods (peaceful resolution methods) has become a frequently debated topic in academic literature due to its significant impact on the functioning of the tax system. Studies on the subject highlight the necessity of resolving disputes and the advantages of peaceful resolution methods. However, these studies generally focus more on the critical aspects of such practices. Additionally, in literature, peaceful resolution methods, particularly restructuring practices are often referred to as “tax amnesties”.

Karagöz (2022) analyzed tax amnesties after 1994 using the intervention analysis method and argued that their frequent use rendered their actual effects invalid. Tsumah (2020), analyzed the effects of tax dispute resolution on tax administration in Kenya. The result of the study revealed that alternative dispute resolution plays an important role in improving the efficiency of tax administration by contributing more than tax examination and judicial resolution. Şanver (2018) examined tax amnesty between 1980 and 2017 and noted that while these practices did not significantly increase tax revenues, they were frequently employed due to triggering expectations of amnesty among taxpayers. Özgüven (2018) found that tax amnesties provided significant short-term revenue increases but had negative long-term effects on tax awareness and revenues. Atçeken, Altundemir, & Turan (2018) investigated the effects of attitudes towards tax amnesties on tax compliance using regression analysis; they stated that the dimensions of crime and discrimination and restrictions did not affect tax compliance, but if the benefits of amnesty were emphasized, taxpayers’ tax compliance level increased. Şenyüz (2014), emphasized that while positive developments were achieved regarding taxpayer rights, issuing amnesties without valid justification harmed tax justice and taxpayer competition. Edizdoğan & Gümüş (2013) stated that tax amnesties were effective in increasing tax revenues and reducing the workload of tax administration and judiciary but weakened tax compliance by fostering expectations of future amnesties. Tekin & Tuncer (2013) analyzed two different amnesty periods and noted that while these practices aimed to increase the revenues of tax administrations, they undermined tax compliance by fueling expectations of future amnesty.

Taşkın (2012) proposed implementing regulations that are inclusive and do not create expectations for new amnesty. Kargı & Yüksel (2012) suggested that applying tax amnesties as one-time measures and supporting them with strict audits could effectively address instabilities. Karatay & Karatay (2011) emphasized that tax amnesty undermined the principles of justice and equity in the tax system, harming

compliant taxpayers, and suggested that clearer and more deterrent legislation would be more beneficial than amnesty. Ayrangöl & Tekdere (2011) highlighted the importance of comprehensively addressing the pros and cons of tax amnesties and stated that these practices should not become routine. Kargı (2011) analyzed tax amnesties between 1923 and 1950 in current prices and indicated that these practices did not achieve the expected long-term tax revenues. Doğan & Besen (2008) proposed solutions to reduce the need for amnesties in the tax system and emphasized the importance of minimizing their negative effects. Çetin (2007) noted that while tax amnesties provided short-term revenue increases, they eroded beliefs in justice and equity, reducing trust in tax justice. Savaşan (2006a) focused on the impacts of tax amnesties on taxpayer behavior and suggested that these practices created a vicious cycle, leading to fluctuations in tax compliance. In another study, Savaşan (2006b) analyzed the distinguishing features of taxpayers who benefited from amnesties and those who did not, finding that taxpayers who utilized amnesties often had delays in previous obligations and were subject to tax audits.

The studies mentioned in the literature draw attention to the importance of balancing the short-term revenue increase potential of tax amnesty with their possible long-term negative effects. To enhance the effectiveness of tax amnesty, proposed solutions include implementing them as one-time measures, structuring them transparently and justly, and strengthening tax audit mechanisms. In the literature on peaceful resolution methods, restructuring laws and amnesty laws are generally discussed, while some studies focus solely on one of these practices.

However, this study offers a unique approach by addressing all peaceful resolution methods holistically in resolving tax disputes, not just restructuring laws. Furthermore, most studies in the literature have only limitedly addressed the effects of peaceful resolution methods on tax administration and judiciary, which is the main theme of this study. In this context, the primary contribution of this study lies in its detailed examination of the impacts of peaceful resolution methods on the processes of tax administration and judiciary. The findings of the study provide insights into problems and solutions related to the implications of peaceful resolution methods for tax administration and judiciary, thereby offering a broad perspective to the literature. The results are expected to contribute significantly to the field by offering important insights into peaceful resolution methods.

3. CONCEPTUAL FRAMEWORK

The taxation process, while addressing public financing issues on one hand, causes a reduction in individuals' assets on the other. During this process, it is considered natural for taxpayers to exhibit resistance to taxation due to the influence of economic conditions. In the taxation relationship reestablished in each new period, the state assumes the role of a party that imposes various obligations on taxpayers through legal regulations, while taxpayers are responsible actors for fulfilling these obligations. The psychological effects of taxation on taxpayers naturally lead to the formation of tax resistance, resulting in non-compliance with tax obligations and causing issues such as tax disputes. Additionally, differences in interpretation between the tax administration and taxpayers regarding tax events also contribute to the occurrence of such disputes (United Nations, 2021, p. 72). Taxes are crucial for ensuring macroeconomic stability and reducing income inequality. However, tax laws are often complex and can lead to disputes within legal systems. It is therefore important to develop regulations that minimize disputes and provide fair and effective means of dispute resolution. This is particularly important for developing countries as it strengthens existing resources while balancing the goal of increasing tax revenues and attracting foreign investment through efficient dispute resolution.

3.1. Definition and Types of Tax Disputes

Tax disputes are legal conflicts arising from differences in interpretation of rights and obligations concerning the application of tax legislation between taxpayers and tax administrations, which can be resolved through judicial or alternative resolution methods (Sari & Qibthiyah, 2022, p. 97). These disputes can be considered a complex by-product of conflicts of interest that arise within the scope of the discretionary power of tax administrations (Filipczyk, 2023, p. 218). As a requirement of the rule of law, the resolution of these conflicts is essential (Sa'adah, Ispriyarso, Wibawa, Panjaitan, & Septenta, 2024, p. 405).

Tax disputes can be divided into two main categories (Golts, 2017, p. 68):

- ♦ **Disputes Arising from Interpretative Differences:** These occur due to varying interpretations of legal regulations.
- ♦ **Disputes Arising from Rule Violations:** These arise when one of the parties intentionally violates legal regulations and generally involves administrative sanctions or criminal elements.

- ✦ Another classification of tax disputes is made based on the following criteria (Liutikov, Liutikova, & Buchynskyi, 2019, p. 186):
- ✦ By the Initiating Party: Tax administration, private-legal people, or other parties.
- ✦ By the Number of Parties: Two parties or multiple parties.
- ✦ By the Resolving Party: Any of the parties, administrative resolution mechanisms, or judicial processes.
- ✦ By the Subject of the Dispute: Violations of personal rights or breaches of tax obligations.
- ✦ By Judicial Protection Methods: Claims such as abuse of authority or compensation for damages.

3.2. The Importance of Resolving Tax Disputes

Legal disputes are recognized as a part of society, with the state having an awareness of this matter. Tax disputes are one example of such disputes. Resolving these disputes and determining the most appropriate methods for resolution are significant. The ideal resolution of tax disputes involves achieving efficiency in public finance while completing the process without compromising taxpayer rights (Lohvyn, 2020, p. 239). For the sustainability of a tax system that meets contemporary requirements and ensures voluntary compliance by taxpayers, resolving tax disputes in line with principles of justice, legal certainty, and social trust contributes to the efficient collection of public revenues (Ardiansyah, 2022, p. 68). As a natural outcome of human interaction in tax systems, disputes between taxpayers and tax administrations, such as disputes over tax assessments or payment rejections, must be resolved within a reasonable time frame in accordance with legal regulations (Richards, 2017, p. 195). Periods of increasing tax disputes, traditional judicial methods used in resolving these disputes impose high costs, are time-consuming, and are exhausting for both the tax administration and taxpayers. This situation highlights the importance of peaceful resolution methods that serve the common interests of the parties and support a win-win perspective (Ghifari, 2024, p. 1060).

Preventing tax disputes critically depends on taxpayers having a clear understanding of their obligations and the tax administration enacting technically consistent and comprehensible legislation. Excessive complexity and frequent changes in tax legislation may increase tax non-compliance and disputes. Transforming a culture of tax avoidance at the societal level requires long-term efforts involving

effective audits and deterrent sanctions. Practices such as issuing general or binding private rulings and providing consultancy services for taxpayers can reduce the likelihood of disputes. Furthermore, a cooperative approach by tax administration and necessary adjustments in tax policies can significantly prevent disputes (IMF, 2013, pp. 6–7).

3.3 Methods for Resolving Tax Disputes

Differences in interpretation between taxpayers and tax administrations are a natural part of the taxation process. Although only a small number of disputes proceed to litigation after administrative remedies are exhausted, tax administrations indicate that most disputes can be resolved amicably without recourse to court proceedings (OECD, 2021, p. 151). In many countries, various opportunities are provided to resolve disputes arising during tax audits and inspections without resorting to litigation. When these efforts fail, higher-level administrative mechanisms are generally sought. In recent years, many countries have developed various administrative resolution methods to prevent prolonged and costly judicial processes. These initiatives are based on the belief that resolving disputes at an early stage is more effective and economical for both taxpayers and tax administrations (United Nations, 2018, p. 2).

Peaceful resolution methods are highlighted as a quicker and more economical alternative compared to judicial methods, requiring fewer procedures. These methods not only offer high success rates in resolving disputes but also play a significant role in bringing parties together on common ground, enhancing the efficiency and effectiveness of tax administrations (Kinyua, 2021, p. 2). The public law nature of tax disputes and the fact that the state's tax collection authority is based on legislated norms indicate that the applicability of peaceful resolution methods in this area may be limited. Concerns have been raised that these methods could expand the discretionary powers of tax administrations, increasing the risks of injustice, arbitrariness, and abuse in the exercise of such powers (Sa'adah et al., 2024, p. 421).

Tax disputes are primarily resolved through judicial processes or alternative dispute resolution methods known as "peaceful resolution methods." Although judicial processes guarantee the most definitive outcomes, they are not a preferred option due to their time and economic costs. Therefore, implementing peaceful resolution methods allows disputes to be settled without litigation, enabling the public sector to collect dues more efficiently. Additionally, reductions in court caseloads can enable the justice system to function more effectively. However, if no decrease in case

volume is observed despite the application of these methods, greater workloads and delays compared to the previous situation become inevitable. Consequently, alternative dispute resolution methods designed to alleviate judicial and administrative workloads, ensure the swift collection of public receivables, and resolve disputes effectively within the legal framework are crucial for an ideal tax system.

Due to the effectiveness of peaceful resolution methods, it is observed that many countries favor non-judicial approaches in their dispute resolution strategies. In this context, alternative dispute resolution mechanisms are preferred, given the time and cost disadvantages of judicial processes. Example applications of these methods are as follows (United Nations, 2021, pp. 24–30):

- ✦ In countries such as Angola, Germany, Norway, the United Kingdom, and the United States, advance ruling procedures are implemented to eliminate uncertainties prior to tax declaration by safeguarding taxpayers' rights within administrative processes and reducing ambiguities. This application plays a significant role in facilitating administrative solutions by minimizing uncertainties.
- ✦ In countries such as Angola, Brazil, China, Germany, New Zealand, the Philippines, South Africa, the United Kingdom, and the United States, voluntary disclosure applications are employed, whereby taxpayers obtain penalty reductions in exchange for correcting their erroneous or incomplete declarations on their own initiative. This mechanism enhances administrative flexibility by promoting error correction processes.
- ✦ In countries such as Costa Rica, South Africa, the United Kingdom, and the United States, incentives are provided for resolving disputes primarily at the administrative level. Moreover, in cases where it is not possible to appeal a final decision, alternative dispute resolution mechanisms—such as mediation, expedited resolution methods, or post-appeal negotiation processes—are activated, thereby contributing to the resolution of disputes without resorting to judicial litigation.

4. PEACEFUL RESOLUTION METHODS FOR TAX DISPUTES IN TURKEY

In Turkey, tax disputes are resolved through two primary methods. The first method is the judicial resolution of disputes, which operate through applications to tax courts. The second method consists of alternative dispute resolution mech-

anisms based on negotiation and reconciliation principles, known as “peaceful resolution methods”, without positioning the parties as adversaries in a judicial sense. Peaceful resolution methods can be categorized into two subgroups: The first category consists of administrative resolution methods within the tax system that are continuously available (e.g., reconciliation, correction of tax errors, repentance and rectification, invitation to explanation, penalty reductions, waiver of legal remedies). The second category includes periodic implementations of legal regulations, such as restructuring of public receivables and tax amnesty, which are introduced only during specific periods.

4.1. Continuous Peaceful Resolution Methods

4.1.1. Reconciliation

Reconciliation is a method aimed at resolving disputes between the tax administration and taxpayers through mutual negotiation and agreement without initiating judicial proceedings. In reconciliation, rapid agreement between the tax administration and the taxpayer is achieved through meetings organized by the authorized bodies prescribed in the law, where the administration partially waives its tax claim. This reduces the workload of judicial bodies and alleviates additional financial burdens, such as litigation costs and interest in arrears, for the parties involved. On the other hand, the broad discretionary power granted to reconciliation commissions in granting reductions has been criticized for potentially leading to inconsistent and unequal practices across different periods and for weakening the deterrent effect of penalties (Kaba & Beşel, 2023, pp. 48–50).

The correction of tax errors is an effective method for resolving disputes concerning computational and taxation errors explicitly defined in the Tax Procedure Law. Within this framework, disputes can be resolved more quickly and easily through administrative channels without the need for judicial proceedings. Since the scope and resolution methods of tax errors are clearly defined in relevant regulations, there is a continuity in the peaceful resolution of disputes. Consequently, the error correction procedure not only terminates disputes but also ensures tax compliance in a straightforward manner (Okçu, 2021, p. 68).

4.1.2. Repentance and Rectification

The institution of repentance and rectification is particularly significant in fostering a sense of responsibility in offenders and ensuring positive outcomes in

terms of their intent not to commit future offenses, especially in the context of tax evasion crimes and tax loss infractions. The act of repentance is realized in writing or verbally through an official report before the offense is officially discovered, and rectification is completed by fulfilling legal obligations. This way, the taxpayer, who feels helpless in the face of the offense, finds solace in the state's compassion, adding a humane dimension to the process. Thus, repentance and rectification not only prevent potential disputes but also enhance tax awareness, strengthening the relationship between the taxpayer and the state (Bayraklı, 2017, pp. 47–51).

4.1.3. Invitation to Explanation

The invitation to explanation mechanism provides taxpayers with an opportunity to explain potential deficiencies or inaccuracies identified by the tax administration before being referred for inspection or appraisal. This approach grants taxpayers a “final opportunity to explain” before any punitive actions are taken and avoids lengthy investigations by the administration, thereby saving time and effort. In cases where tax loss is not intentional, offering taxpayers the chance to explain prevents unnecessary prolongation of tax audits and concludes the dispute resolution process peacefully. Thus, taxpayers can escape punitive measures with a reduction, while the administration ensures prompt collection of dues and encourages voluntary compliance with the tax system (Çiçek & Güneş, 2019, pp. 15–16).

4.1.4. Penalty Reductions

The institution of penalty reductions allows for the reduction of financial penalties associated with administratively assessed taxes, if they are paid within specific conditions and timeframes as prescribed by law. In this method, the taxpayer's decision not to pursue litigation and to pay the tax principal and penalties bypasses the administration's discretionary powers. Essentially, this method resolves disputes through an “automatic penalty reduction” system without increasing the administrative burden. Consequently, disputes are prevented from escalating to administrative and judicial bodies, allowing for the rapid collection of public receivables while saving time and effort for both parties (Karakoç, 2014, pp. 3731–3732).

4.1.5. Waiver of Legal Remedies

The waiver of legal remedies is a method aimed at definitively resolving tax disputes during the judicial phase by allowing taxpayers to forgo their right to appeal or cassation under certain conditions. By waiving legal remedies, the judicial pro-

cess ends, uncertainty between the parties is eliminated, and a reconciliation-based resolution environment is created between the state and the taxpayer. Even when the decision of the first-instance court is unfavorable to the taxpayer, the reduction granted in exchange for waving higher judicial remedies demonstrates the state's commitment to resolving disputes swiftly and definitively while strengthening tax compliance. This approach, which prioritizes public interest, is particularly significant for accelerating tax collection and ensuring tax compliance (Batur, 2020, pp. 212–213).

4.2. Periodic Peaceful Resolution Methods

4.2.1. Restructuring of Public Receivables

The restructuring of public receivables, one of the peaceful methods for tax disputes, entails regulating overdue public debts by preserving the principal amount and partially or fully eliminating accrued penalties, linking the debt to a manageable payment plan. Unlike full or partial “amnesty” practices, the primary goal is to ensure the continuity of public services through the collection of taxes and other public revenues. By implementing restructuring measures, long judicial processes for resolving disputes are eliminated, the burden on the judiciary is reduced, and indebted taxpayers are shielded from bankruptcy during crisis periods. The legislature undertakes such regulations for political, financial, technical, and psychological reasons, aiming to preserve fiscal balance and enhance taxpayer compliance (Demirci & Dayar, 2023, pp. 62–65).

4.2.2. Tax Amnesty

The resolution of tax disputes through restructuring is frequently referred to and even defined in the literature as “tax amnesty”. In essence, the concept of tax amnesty signifies the complete waiver of public receivables and cancellation practices. The “full amnesty” regulations introduced in Turkey have terminated relevant tax disputes but have not demonstrated a significant impact on improving tax compliance (Güler, 2020, p. 261). In recent years, however, the understanding of complete waiver of public receivables has been replaced by practices that preserve the tax principal while limiting or foregoing other penalties. Nevertheless, by relinquishing claims on tax receivables, tax amnesty inherently resolves associated disputes, eliminating the administrative and judicial processes that would otherwise be required for their resolution.

5. METHODOLOGICAL FRAMEWORK OF THE STUDY

5.1. Research Method and Design

This study is structured within the framework of the qualitative research method. The qualitative approach provides an opportunity to deeply examine the multidimensional impacts of peaceful resolution mechanisms as reflected in both tax administration and judicial processes. The study employs a case study design, which aims to analyze a specific phenomenon in its real-life context in detail. This method is particularly suitable for deriving theoretical and practical conclusions by evaluating the impacts of peaceful resolution mechanisms on tax disputes through the experiences of professional groups involved in practice (tax inspectors and tax judges).

5.2. Research Question

The primary research question to be addressed in this study is:

“How do peaceful resolution mechanisms influence administrative processes related to taxation and the number of cases in the judiciary?”

In addition, the effects of peaceful resolution mechanisms on tax administration, auditing, tax collection, and taxpayer compliance are analyzed comprehensively. By identifying both the advantages and disadvantages of these mechanisms, their impacts on the tax system and administrative-judicial processes are presented within a holistic framework.

5.3. Sample

The sample of the study consists of tax inspectors and tax judges serving in various provinces of Turkey. The participants' knowledge and experience in the field of peaceful resolution mechanisms and tax disputes contribute to the in-depth findings of the study. The sample selection aims to evaluate the dispute resolution methods not only from the perspectives of taxpayers and the legislature but also from those of the executive branch (tax inspectors) and administrative judiciary (tax judges). In accordance with ethical principles, the identities of the participants were kept confidential, comprehensive information was provided before the interviews, and participation was based on voluntariness. This approach ensures ad-

herence to fundamental values of scientific research ethics, such as confidentiality, informed consent, and transparency.

5.4. Data Collection Process

Structured interview methods were used as the data collection tool, and an interview protocol comprising 10 questions was designed to cover thematic areas directly related to the subject. The interviews lasted approximately 30-60 minutes per participant, and the statements expressed during the interviews were transcribed with the participants' consent and prepared for analysis. The interview questions were designed to cover the following topics:

- ✦ Effectiveness of tax administration and tax compliance,
- ✦ Impacts of peaceful resolution mechanisms,
- ✦ Deterrent role of tax audits and penalties in the application of peaceful resolution mechanisms,
- ✦ Evaluation of restructuring regulations,
- ✦ Court processes and tax collection in the application of peaceful resolution mechanisms,
- ✦ Taxpayer-administration relationships and psychological/institutional factors.

5.5. Data Analysis Process

The collected data was processed using the thematic analysis method. Firstly, the transcribed interview texts were carefully read and coded, and similar codes were grouped to reach a series of overarching themes. The analysis focused on the effects of peaceful resolution methods on administrative and judicial processes, shaped around sub-themes such as tax compliance, tax collection, administrative efficiency, and taxpayers' attitudes.

At this stage, various issues came to the forefront, including the principle of legality, the risk of abuse in amnesty or restructuring practices, the impact of peaceful resolution methods during periods of economic difficulty, the caseload in courts, the effectiveness of peaceful resolution methods from the perspective of tax administration, tax ethics, and the long-term effects of peaceful resolution methods. These topics reflect the issues highlighted because of thematic analysis and enable a comprehensive examination of both the legal and practical aspects of peaceful

resolution methods. In the subsequent part of the study, the findings obtained through the analysis of interview data will be presented and evaluated in detail.

5.6. Findings and Evaluation

In this section of the study, the findings and evaluations obtained from the interviews with the participants are presented systematically under certain headings. Firstly, from the perspective of tax inspectors, it is observed that the inadequacy of existing audit processes negatively affects the effectiveness of peaceful settlement methods. Inspectors emphasize that the deficiencies in audit mechanisms should be eliminated, existing practices should be restructured, and tax inspectors should play a more active role in dispute resolution commissions. This approach suggests that increasing the functionality of tax audit processes can play a critical role in early detection and effective resolution of tax disputes. On the other hand, tax judges draw attention to the disruptions that peaceful settlement methods create in judicial processes. Judges report that these methods temporarily suspend judicial proceedings and when the expected results are not achieved, resorting to litigation again increases the existing workload and negatively affects the motivation of judges. These assessments underline the need to review legislation and improve implementation processes to increase the effectiveness of peaceful settlement methods. Following this overview, the findings and assessments of the study are detailed under specific headings.

5.6.1. The Principle of Legality and the Legal Foundations of Peaceful Resolution Methods

Peaceful resolution methods implemented to resolve tax disputes have historically been applied through various commissions even before the establishment of tax courts. These methods, as a rule, do not prevent the emergence of tax liabilities; however, they can annul or reduce assessments. Thus, criticisms suggesting that accrued tax liabilities are eliminated through peaceful resolution methods are not entirely accurate from a legal perspective. Discussions on whether peaceful resolution methods constitute “amnesty” are generally based on evaluations that these methods do not undermine the principle of legality if they involve only reductions in penalties or interest without affecting the principal tax amount. However, in practice, the potential elimination of all obligations, including the principal tax, underscores the necessity of clarifying the boundaries of constitutional and legal regulations.

Therefore, although peaceful resolution methods merely alleviate assessments without altering the concept of the taxable event, the extent to which commissions can exercise discretion becomes a subject of debate. In this context, clearly defining the limits of the authority of these commissions or decision-making units by law is of great importance to eliminate doubts regarding the principle of legality and to strengthen the mechanisms of legal oversight.

5.6.2. Peaceful Resolution Methods for Tax Disputes: Benefits and Potential for Misuse

One of the most striking arrangements among the peaceful settlement methods is the restructuring laws enacted at regular intervals. Restructuring alleviates the financial burden on taxpayers and facilitates the tax collection process by allowing overdue tax and penalty debts to be paid in installments or within the scope of some additional advantages. This practice, which contributes to the development of flexible and understanding-based relations between the state and taxpayers, especially in times of economic crisis, creates a positive effect in the short term by encouraging the collection of tax revenues. Table 1, which presents regular data on the collection of restructuring practices, shows that the collections obtained through peaceful settlements are of a considerable size in relation to budget revenues. The reason for limiting the data in the table to the six restructuring laws is the lack of regular data on restructuring data.

Table 1. Data on Restructuring Collections

Restructuring Law	Year Enacted	Year Enacted Budget Deficit (TL)	Restructuring Collection (TL)*	Ratio Of Collection to Deficit
6736	2016	44.962.756.000	47.096.092.139	%104
7020	2017	61.615.327.000	6.793.495.592	%11
7143	2018	104.158.073.000	28.978.297.076	%27
7256	2020	144.647.362.000	35.357.204.118	%24
7326	2021	173.955.487.000	89.441.851.362	%51
7440	2023	1.388.502.324.000**	210.310.807.249	%15

* Amounts collected until 31.12.2024 within the scope of the relevant regulation. Collections are ongoing.

**Predicted data.

Source: (T.C. Hazine ve Maliye Bakanlığı, 2025a, 2025b).

However, the frequent repetition of restructuring regulations (six times between 2016 and 2023) can lead to the perception of “another amnesty will inevitably be issued”. Such an expectation may create a sense of unfairness among taxpayers who regularly pay their taxes and weaken motivation for tax compliance. On the other hand, the possibility that some taxpayers might exploit the restructuring opportunity as a “litigation delay” or “payment deferral” strategy in the absence of any restrictions is also a concern. Since administrative and judicial processes are suspended following a restructuring application, the real value of tax liabilities may erode in inflationary environments, limiting the positive effects of peaceful resolution methods.

5.6.3. The Role of Peaceful Resolution Methods During Periods of Economic Difficulty

During periods of economic crisis or stagnation, peaceful resolution methods are considered beneficial as they help taxpayers regulate their cash flow and facilitate the payment of their debts through installation plans, effectively functioning as a “lifeline”. Although delayed, this approach provides a certain degree of collection assurance to the tax administration. Taxpayers who believe that the state supports them with flexible regulations during periods of financial hardship tend to have increased confidence in the tax system, which in turn encourages and enhances voluntary tax compliance. However, while the state provides taxpayers with the opportunity to benefit from peaceful resolution methods, it does not differentiate based on intent and acts equally towards all. Therefore, even in periods of economic difficulty, it is deemed important to limit the provided conveniences with specific rules to prevent malicious use and achieve more positive long-term results from peaceful resolutions.

5.6.4. The Impact of Peaceful Resolution Methods on Court Caseloads

Resolving disputes through peaceful settlement methods without resorting to judicial processes has the potential to naturally reduce the caseload in tax courts. However, as the data in Table 2, Table 3 and Table 4 show, despite the frequent implementation of restructurings, there has not been a steady decrease in the number of disputes brought to tax courts. The reason for the periodic differences in the data in all three tables is due to the fact that the number of administrative and tax case files have been separated only in the mentioned years. In other words, the periodic differences in the tables are due to data limitations.

Table 2. Tax Court Case Statistics for the Years 2009-2023

Years	Total	Carried Over from Last Year	Filed During the Year	Overtured	Adjudicated	Carried Forward to Next Year
2009	188.438	72.177	110.733	5.528	111.904	76.534
2010	212.462	76.534	130.133	5.795	123.791	88.671
2011*	175.749	88.671	83.377	3.701	124.303	51.446
2012	136.383	33.661	97.180	5.542	100.919	35.464
2013	168.683	53.251	109.141	6.291	103.509	65.174
2014*	148.658	47.382	96.036	5.240	102.128	46.530
2015	150.674	46.531	98.667	5.476	108.242	42.432
2016*	152.571	42.432	104.410	5.729	110.519	42.052
2017*	143.147	42.053	95.749	5.345	94.112	49.035
2018*	147.490	49.034	90.973	7.483	116.042	31.448
2019	140.949	31.447	101.804	7.698	101.411	39.538
2020*	173.532	39.542	128.063	5.927	117.809	55.723
2021*	192.166	55.723	130.482	5.961	136.249	55.917
2022	168.530	55.923	108.869	3.738	114.913	53.617
2023*	139.329	50.848	86.027	2.454	108.325	31.004

* Years in which restructuring laws were enacted.

Source: (T.C. Adalet Bakanlığı, 2025).

Table 3. Tax Case Statistics of Regional Administrative Courts for 2019-2023

Years	Total	Carried Over from Last Year	Filed During the Year	Adjudicated	Carried Forward to Next Year
2019	54.726	9.779	44.947	46.284	8.442
2020*	61.600	8.441	53.159	46.480	15.120
2021*	79.166	15.127	64.039	62.498	16.668
2022	107.029	16.832	90.197	85.718	21.311
2023*	98.796	21.258	77.538	82.002	16.794

* Years in which restructuring laws were enacted.

Source: (T.C. Adalet Bakanlığı, 2025).

Table 4: Council of State Tax Case Statistics for 2016-2023

Years	Total	Carried Over from Last Year	Filed During the Year	Adjudicated	Carried Forward to Next Year
2016*	51.121	102.329	-	23.497	51.208
2017*	29.400	65.316	-	29.400	35.916
2018*	26.873	56.874	-	26.872	30.001
2019	22.364	51.148	-	22.364	28.784
2020*	18.415	15.156	-	18.415	25.820
2021*	20.587	-	20.587	19.283	39.870
2022	33.342	19.282	14.060	18.373	14.969
2023*	39.169	14.969	14.004	18.164	19.664

* Years in which restructuring laws were enacted.

Source: (T.C. Adalet Bakanlığı, 2025).

Table 2 refers to the number of tax cases in tax courts, Table 3 refers to the number of cases in Regional Administrative Courts and Table 4 refers to the number of cases in the Council of State. The years in which restructuring laws entered into force are marked in the relevant tables. Based on the data in all three tables, it can be concluded that in some years the restructuring laws were effective in reducing the number of cases in the courts in line with expectations, while in some years the restructuring laws were not effective in reducing the number of cases in the courts. In short, it is seen that the restructuring did not lead to a steady decrease in the caseload of the judiciary after implementation. This inconsistency in the results regarding the number of cases raises questions about the effectiveness of peaceful settlement methods. In this study, the reasons for this paradox were analyzed in the light of the data obtained from the participants and the findings are summarized as follows:

- ✦ Disputes Related to Fake Invoices: Disputes arising from the use of fake invoices revealed during tax inspections (due to their nature as tax offenses) are not within the scope of peaceful resolution methods and are referred to by judicial courts. However, disputes concerning tax loss, irregularity, and special irregularity resulting from tax offenses can be brought before tax courts.
- ✦ Constant Expectation of Amnesty: Frequent amnesty-like regulations may weaken taxpayers' motivation to strictly fulfill the requirements of non-judicial resolution methods. Especially taxpayers who believe similar amnesty

measures will be reintroduced in the future may not see any harm in violating the current peaceful resolution conditions and may prefer to defer their responsibilities. This situation disrupts the peaceful resolution process and reinstates the initial tax assessments. Consequently, when tax assessments are brought to court, the anticipated reduction in the number of court cases is hindered. If another amnesty is issued, this attitude not only allows taxpayers to gain time and avoid additional financial burdens but also offers them the opportunity to benefit from potential economic advantages stemming from delays.

- ✦ **Opportunity for Retrospective Review:** In some cases, benefiting from peaceful resolution methods does not prevent retrospective tax audits. Audits conducted for the periods covered by these methods may give rise to new disputes, lead to their referral to the courts, and subsequently increase the caseload again. This indicates that the initial short-term effectiveness of peaceful methods in reducing court caseloads may not be sustained in the long term.
- ✦ **Search for Precedent in Similar Cases:** A ruling in favor of a taxpayer in one case can create an expectation and motivation for other taxpayers with similar disputes to directly file lawsuits. The existence of a favorable outcome in a similar dispute encourages taxpayers to pursue court proceedings without exploring peaceful resolution methods, believing they can achieve the same result.
- ✦ **Low Litigation Costs:** Fixed fee practices in tax lawsuits keep litigation costs relatively low, making it easier for taxpayers to resort to the judicial process. However, in the proportional fee system, as the amount increases, so does the fee, which may make it challenging for taxpayers with limited financial means to exercise their right to litigation. This situation raises concerns about access to justice. A proposed solution involves implementing a graduated or income-based fee schedule that considers taxpayers' economic circumstances. This approach could ensure both the coverage of court costs and the preservation of taxpayers' right to justice.
- ✦ **Errors and Misinterpretations by the Administration:** The lack of clarity in legal provisions regarding peaceful resolution mechanisms, such as restructuring or settlement, may lead to errors in administrative practices. This creates uncertainty among taxpayers, strengthening their inclination to file lawsuits as a precaution. In this context of ambiguity, taxpayers may perceive the mechanisms as vulnerable to mistakes or manipulation by the personnel

responsible, making direct litigation appear more reliable than attempting peaceful resolution methods.

5.6.5. The Tax Administration's Perspective: Efficiency and Standardization Issues

In interviews with tax inspectors, it was emphasized that peaceful resolution methods accelerate tax collection and reduce administrative workload. However, the broad discretionary authority granted to commissions can lead to differing outcomes in disputes with similar characteristics, undermining perceptions of fairness and equality among taxpayers. Additionally, the absence of tax inspectors in the commissions has been criticized for failing to adequately consider technical findings. It is known that errors in tax assessments due to technical shortcomings are often brought to court. Furthermore, neutralizing comprehensive inspections and other audit efforts through peaceful resolution methods may reduce the deterrent effect of tax audits, the motivation of audit units, and the efficiency of tax administration processes.

The state's partial waiver of its receivables through peaceful resolution methods, due to the risk of not collecting taxes on time, may cause long-term challenges in financing public services. To prevent these issues, it is recommended that technical data from audit reports not be overlooked by the relevant commissions and that standard criteria be adopted in decision-making processes.

5.6.6. The Impact of Peaceful Resolution Methods on Tax Compliance

Peaceful resolution methods contribute to tax compliance by ensuring the collection of the amount taxpayers are willing to pay. By considering the economic or individual difficulties of taxpayers, these methods leave a positive impression on taxpayer psychology and allow for maintaining a dialogue-based relationship between the parties. This dynamic may also positively influence societal tax culture. However, ideal tax compliance is achieved when taxpayers fulfill their obligations without any disputes or delays. Frequently repeated amnesty or restructuring practices can open the door to the mindset of "another opportunity will emerge anyway" in cases of low tax awareness, thereby weakening the deterrent effect of sanctions and reducing tax compliance.

In designing peaceful resolution methods, it is essential to alleviate taxpayers' payment difficulties while preserving tax morale and the sense of justice. Accordingly, it is suggested that legal restrictions and enhanced monitoring mechanisms

be introduced to prevent the misuse of peaceful resolution methods and to promote improved tax compliance.

6. CONCLUSION AND RECOMMENDATIONS

This study aims to examine the impact of peaceful resolution methods on the workload of both tax administration and tax judiciary, as well as their contribution to tax compliance in the context of tax disputes. The research findings indicate that while these methods offer advantages such as facilitating payments and saving time, the frequent implementation of restructuring practices undermines tax morale and prevents a significant reduction in workload. In particular, this situation reinforces the perception—especially in the case of repeated amnesties—that “a new restructuring will eventually be offered,” thereby weakening voluntary tax compliance.

The study also highlights the critical importance of involving not only taxpayers and the legislative body but also the executive branch and administrative judiciary in the dispute resolution process through a holistic approach. Interviews and observations reveal that coordination between tax audits and judicial processes could enhance the effectiveness of peaceful resolution methods. However, the disregard of audit reports during the commission phase or the existence of ambiguous legal provisions adversely affects both deterrence and consistency. Although peaceful resolution methods provide relief to taxpayers experiencing payment difficulties during economic crises, their frequent application leads to unfair competition and undermines the sense of justice among taxpayers who consistently meet their tax obligations. Therefore, it is imperative that peaceful resolution methods are properly designed and applied in a limited manner, taking economic conditions into account.

Based on the research findings, the following recommendations have been proposed to enhance the effectiveness of peaceful resolution methods and positively contribute to tax compliance:

- ✦ **Clarification of Legal Boundaries:** The authorities of the conciliation commissions should be defined with clear and explicit provisions, ensuring uniformity in practice while upholding the principle of legality. This approach may reduce legal uncertainties and potential claims of rights violations.
- ✦ **Limitation of Repeated Restructurings:** Amnesties and restructuring practices that reinforce the perception of continuity should only be applied in

extraordinary circumstances and within a limited scope. Priority should be given to regulations that dispel the expectation of a forthcoming amnesty.

- ✦ Preservation of Tax Audit Incentives: Audit reports should be taken into account by the conciliation commissions. In this way, the deterrent effect of audits will be maintained, and the likelihood of taxpayers neglecting their obligations will be prevented.
- ✦ Measures to Strengthen the Perception of Justice: Objective criteria should be established and transparently communicated to the public in order to prevent arbitrary decisions by the conciliation commissions. This will help safeguard the rights of taxpayers who consistently meet their tax obligations.
- ✦ Policies to Enhance Tax Ethics and Awareness: It should be emphasized that peaceful resolution methods are not merely temporary tools to assist taxpayers experiencing payment difficulties but also represent a holistic approach to combating the informal economy. To disseminate this awareness throughout society, priority should be given to educational and informational initiatives.

Although dispute resolution methods employing corrective techniques have demonstrated positive effects on tax compliance in many countries, the practices in Turkey do not appear to fully reflect this success. While these methods have proven effective in terms of tax collection, factors such as laxity in fulfilling obligations and the emergence of new workloads limit their adequacy. In this context, restricting peaceful resolution methods through clear rules and supporting them with effective monitoring processes will not only contribute to the rapid resolution of disputes in the short term but also create more lasting and positive effects on tax collection, tax justice, tax psychology, and tax compliance in the long term. Future research on peaceful resolution methods should focus on evaluating the necessity of these methods and the reasons for their preference from the state's perspective. Such an approach will enable a more comprehensive understanding of why these methods are persistently favored despite their drawbacks and will facilitate a deeper analysis of policies and practices in this field.

GENİŞLETİLMİŞ ÖZET

Çalışmanın Amacı: Bu çalışmanın amacı, barışçıl çözüm yollarının vergi idaresi ve vergi yargısındaki iş yükünü nasıl etkilediğini, vergi uyumuna olan katkılarını ve mükellef davranışları üzerindeki etkilerini ayrıntılı bir şekilde incelemektir. Özellikle son yıllarda, vergi uyuşmazlıklarının çözümünde barışçıl çözüm yöntem-

lerinin kullanılmasının önemi artmıştır. Barışçıl çözüm yollarının hızlı ve düşük maliyet gibi avantajları hem mükellefler hem de vergi idaresi açısından yargısal çözüm yollarına göre cazip bir alternatif sunmaktadır. Ancak, bu yöntemlerin vergi ahlakını zayıflatabileceği, özellikle sık tekrar edilen yapılandırma uygulamalarının, mükelleflerde “nasılsa yeniden af çıkar” beklentisi oluşturabileceği yönünde eleştiriler bulunmaktadır. Çalışma, barışçıl çözüm yollarının ekonomik zorluk dönemlerindeki rolü, vergi sistemine olan faydaları, istismara açık yönleri ve vergi idaresi ile yargısındaki etkilerini bütüncül bir bakış açısıyla ele alacaktır. Bu sayede, vergi idaresi ve vergi yargısı üzerindeki iş yükünü azaltmaya yönelik önemli tespitler yapılacak ve literatüre değerli katkılar sağlanacaktır.

Araştırma Soruları: Bu çalışmanın temel araştırma sorusu şudur: “Vergi uyumsuzluklarının çözümü için barışçıl çözüm yollarının uygulanması, vergi idaresi ve vergi yargısında ne gibi gelişmeler yaşatmaktadır?”

Bunun yanı sıra, çalışmada temel soruyla ilgili olduğu düşünülen aşağıdaki alt sorular da ele alınmıştır:

- Barışçıl çözüm yolları neticesinde, yargı sürecinde ne gibi sorunlar yaşanmaktadır?
- Barışçıl çözüm yolları, vergi idaresinin etkinliğini ve vergi tahsilatını nasıl etkilemektedir?
- Barışçıl çözüm yolları, mükelleflerin vergiye uyum davranışlarını nasıl etkilemektedir?
- Barışçıl çözüm yollarının vergi denetimi süreçleri üzerindeki etkiler nelerdir?

Literatür Taraması: Literatürde, vergi uyumsuzluklarının barışçıl çözüm yollarıyla çözülmesi, vergi sisteminin etkinliği ve sürdürülebilirliği açısından önemli bir inceleme alanı olarak karşımıza çıkmaktadır. Çalışmalar, bu yöntemlerin kısa vadede ekonomik faydalar sağlayarak yargı ve idari süreçlerin yükünü azalttığını vurgulasa da eleştirel yaklaşımlar daha baskın bir şekilde yer almaktadır. Özellikle yapılandırma düzenlemelerinin, mükelleflerde tekrar eden af beklentisi oluşturduğu ve bu durumun vergi bilinci ile vergi uyumunu zayıflattığı sıklıkla ifade edilmiştir. Ayrıca, bu uygulamaların uzun vadede vergi adaletini zedeleyerek uyumlu mükellefler arasında haksızlık algısına neden olduğu tartışılmıştır. Literatür, barışçıl çözüm yollarının ekonomik, yargısal ve idari boyutlarıyla incelenmesinin önemine dikkat çekerken, bu yöntemlerin sürdürülebilirlik ve şeffaflık ilkeleri doğrultusunda yeniden yapılandırılmasını önermektedir. Bu bağlamda, alan yazını, bu uygulama-

maların bütüncül bir şekilde ele alınarak uzun vadeli etkilerinin değerlendirilmesinin gerekliliğini ortaya koymaktadır.

Yöntem: Bu çalışma, Türkiye’de vergi uyumsuzluklarının çözüm süreçlerinde yer alan barışçıl yöntemlerin etkilerini nitel bir perspektiften incelemek amacıyla vaka çalışması tasarımıyla gerçekleştirilmiştir. Araştırmamanın evrenini, vergi idaresi ve vergi yargısı süreçlerine katılan personeller oluştururken, örnekleme 10 vergi hâkimi ile 10 vergi müfettişi yer almıştır. Katılımcıların seçimi, idari ve yargısal uygulamaların kapsamlı analizine olanak sağlayacak nitelikte bilgi edinme hedefi doğrultusunda gerçekleştirilmiştir. Veriler, yüz yüze ve çevrimiçi yöntemlerle gerçekleşen yapılandırılmış mülakatlar aracılığıyla toplanmış, elde edilen veriler tematik analiz yöntemiyle sistematik bir biçimde değerlendirilmiştir. Verilerin analiz süreci; barışçıl çözüm yöntemlerinin hukuki nitelikleri, barışçıl çözüm yollarının uzun vadeli etkileri, barışçıl çözüm yollarının vergi tahsilatı, vergi uyumu ve vergi denetimi etkinliği üzerinde etkileri gibi boyutları ortaya koymayı amaçlamıştır. Çalışmanın yürütülmesi sırasında etik ilkeler titizlikle gözetilmiş, katılımcıların kimlikleri gizlilik esasına uygun olarak korunmuştur. Bununla birlikte, vergi gizliliği, vergi mahremiyeti ve kişisel kaygılar nedeniyle ilgili kurumların personellerine ulaşmanın çok zor olması, örneklemin sınırlı kalmasına yol açmıştır. Ayrıca, barışçıl çözüm yöntemlerine ilişkin kapsamlı ve sistematik veri paylaşımının kısıtlı olması, elde edilen bulguların genellenebilirliğini sınırlandıran önemli bir kısıtlama olarak değerlendirilmektedir.

Sonuç: Bu çalışmada, vergi uyumsuzluklarının barışçıl çözüm yollarıyla çözülmesinin vergi idaresi ve yargısına etkileri, öne çıkan bulgular ve bu yöntemlerin uygulama sonuçları detaylı bir şekilde ele alınmıştır. Barışçıl çözüm yolları, özellikle ödemelerin kolaylaştırılması ve süreçlerin hızlanması gibi avantajlar sunarken, tekrar eden yapılandırma düzenlemelerinin uzun vadede vergi ahlakını ve uyumunu zayıflattığı gözlemlenmiştir. Bu yöntemlerin süreklilik algısını pekiştirerek “nasılsa yeniden yapılandırma çıkar” düşüncesini güçlendirdiği, böylece hem vergi bilinci hem de adalet algısına zarar verdiği tespit edilmiştir. Çalışma, bu düzenlemelerin daha etkili ve adil bir şekilde uygulanabilmesi için mevzuat sınırlarının netleştirilmesi, tekrar eden yapılandırmaların sınırlandırılması ve vergi denetim süreçlerinin etkinleştirilmesi gibi önerilere odaklanmıştır. Ayrıca, barışçıl çözüm yollarının yalnızca ekonomik kriz dönemlerinde uygulanmasının önemine vurgu yapılmış, bu uygulamaların objektif kriterlere dayanarak şeffaf bir şekilde yürütülmesinin gerekliliği belirtilmiştir. Uyuşmazlık çözüm süreçlerinde idari, yargısal ve yürütme organlarının eşgüdüm içerisinde çalışmasının önemi vurgulanırken, eğitim ve bilgilendirme yoluyla toplumda vergi bilinci oluşturulmasının gerekliliği de dile getiril-

miştir. Barışçıl çözüm yollarının daha net kurallar çerçevesinde, istisnai durumlarla sınırlı olarak uygulanmasının, hem kısa vadede uyuşmazlıkların çözümünü hızlandıracağı hem de uzun vadede vergi uyumunu ve adaletini güçlendireceği sonucuna ulaşılmıştır.

Etik Beyanı: Bu çalışmanın tüm hazırlanma süreçlerinde etik kurallara uyulduğunu yazarlar beyan eder. Aksi bir durumun tespiti halinde Kamu Yönetimi ve Politikaları Dergisinin hiçbir sorumluluğu olmayıp, tüm sorumluluk çalışmanın yazarlarına aittir.

Yazar Katkıları: Cemil Altun ve Osman Pehlivan çalışmaya katkı sağlamıştır. Çalışmaya Cemil Altun, araştırma tasarımı ve metodolojisinin geliştirilmesi, makalenin yazılması konusunda, Osman Pehlivan ise makale taslağının hazırlanması ve literatür taraması konusunda katkı sağlamıştır.

Çıkar Beyanı: Yazarlar ya da herhangi bir kurum/ kuruluş arasında çıkar çatışması yoktur.

Ethics Statement: The authors declare that the ethical rules are followed in all preparation processes of this study. In the event of a contrary situation, the Journal of Public Administration and Policy has no responsibility and all responsibility belongs to the author of the study.

Author Contributions: Cemil Altun and Osman Pehlivan contributed to the study. Cemil Altun contributed to the study, developing the research design and methodology, and writing the article, and Osman Pehlivan contributed to the preparation of the article draft and literature review. Conflict of Interest: There is no conflict of interest among the authors and/or any institution

Conflict of Interest: There is no conflict of interest among the authors and/or any institution.

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