

# Tax Residency

- Tax residency is determined under the domestic tax laws of the jurisdictions
- In Turkey, those whose domiciles are in Turkey or who continuously reside for more than 6 months in a calendar year in Turkey
- In Switzerland, those who maintains a tax domicile (intention of staying permanently) or a place of abode (if a stay of a minimum of 30 days is combined with a gainful activity, or without such activity if the stay lasts a minimum of 90 days)

# Double Tax Treaty

- Permanent home
- Habitual abode
- Turkey and Switzerland should settle the question by a mutual agreement.

