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THE LOCAL MINIMUM TOP-UP CORPORATE TAX RETURN HAS BEEN MADE AVAILABLE IN THE E-BEYAN TEST ENVIRONMENT

The Turkish Revenue Administration (GİB) has published an announcement stating that the Local Minimum Top-Up Corporate Tax Return has been activated in the e-Beyan (e-Return) Test environment.

As is known, the Local and Global Minimum Top-Up Tax framework entered into force pursuant to Law No. 7524, which introduced a new Fifth Section to the Corporate Tax Law No. 5520.

In this context, the “Local Minimum Top-Up Corporate Tax Return” has been developed and released in the new **e-Beyan Test** system to enable taxpayers and tax professionals to familiarise themselves with data-entry requirements and calculation processes before the commencement of the official filing period.

Multinational enterprise (MNE) groups whose annual consolidated revenue, as reported in the consolidated financial statements of the ultimate parent entity, exceeding the Turkish-lira equivalent of EUR 750 million in at least two of the four fiscal years preceding the fiscal year in which the revenue is reported fall within the scope of the Local and Global Minimum Top-Up Tax rules.

The taxpayers of this return consist of constituent entities and joint ventures located in Türkiye that form part of such MNE groups. **To fulfil the filing obligation, the MNE group must designate one Türkiye-resident constituent entity to act as the authorised filing entity.**

Entities authorised within this scope must establish a tax registration under “0063 – Local Minimum Top-Up Corporate Tax” code with the tax office to which they are affiliated for corporate tax purposes in order to test the relevant return.

Users who have completed this registration may log into the Digital Tax Office with their existing user codes and passwords and then access the **e-Beyan Test** module to use the return for testing purposes.

Throughout this process, taxpayers and tax professionals may submit any questions or suggestions regarding the legislation or the return to the following e-mail address: GloBE@gelirler.gov.tr.

Kind regards,

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(*) The explanations provided in our circulars are for information purposes only. We recommend obtaining the opinion and support of an expert before performing a final transaction with respect to any issues on which hesitation prevails, and our consultancy company shall not be liable for any losses to arise from transactions made on the basis of the explanations included in our circulars.

(**) Please do not hesitate to write to our experts whose information are provided below for any questions, criticism and questions about our circulars.

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