



**CIRCULAR NO: 2026/100eng.**

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## **THE GLOBAL MINIMUM TOP-UP TAX RETURN HAS BEEN MADE AVAILABLE ON THE E-FILING TEST SYSTEM**

In the announcement dated 20.05.2026 published on the Digital Tax Office website, explanations were provided regarding the Global Minimum Top-up Tax return. In this circular, we first provide information on the filing obligations relating to the Domestic Minimum Top-up Tax (Domestic MTT) and the Global Minimum Top-up Tax (Global MTT), and then address the announcement of the Digital Tax Office.

### **1. Concepts of the Domestic Minimum Top-up Tax and the Global Minimum Top-up Tax**

Under the framework of “Part Five” added to Corporate Tax Law No. 5520 by Law No. 7524, the Domestic Minimum Top-up Tax and the Global Minimum Top-up Tax entered into force.

While Provisional Articles 1 through 8 added to the Corporate Tax Law regulate the Global MTT, Provisional Articles 9 and 10 govern the Domestic MTT.

As the filing obligations relating to the Global MTT and the Domestic MTT may be confused with one another, we believe the explanations below will assist in understanding the announcement of the Revenue Administration.

Taxpayers subject to the Domestic MTT and the Global MTT are constituent entities and joint ventures resident in Türkiye that belong to multinational enterprise groups whose

annual consolidated revenue in the consolidated financial statements of the Ultimate Parent Entity exceeds the Turkish lira equivalent of EUR 750 million in at least two of the four fiscal years preceding the fiscal year in which the income is reported.

The calculated **Domestic MTT** is declared and paid from the first day through the last day of the twelfth month following the month in which the fiscal period closes. As will be recalled, the first Domestic MTT returns relating to the profits of the 2024 fiscal year, which were originally due in Türkiye by the end of 31.12.2025, were completed by the end of 28.01.2026 following two extensions of the filing deadline granted by the Revenue Administration.

The Global MTT, on the other hand, is determined under the Income Inclusion Rule and the Undertaxed Profits Rule. Under the Income Inclusion Rule, **the taxpayer of the Global MTT is the Ultimate Parent Entity, Intermediate Parent Entity or Partially Owned Parent Entity resident in Türkiye of enterprises resident in other jurisdictions that belong to in-scope multinational enterprise groups**. In other words, the Global MTT is a tax to be declared and paid by Turkish-headquartered multinational enterprise groups through the Ultimate Parent Entity, Intermediate Parent Entity or Partially Owned Parent Entity resident in Türkiye at the top of the group ownership chain. In this respect, the tax differs from the Domestic MTT.

As a rule, the Global MTT return must be filed by 23:59 on the last day of the fifteenth month following the month in which the fiscal period closes. Accrued taxes must also be paid within the return filing period.

However, since the rules are being applied for the first time, transitional relief has been provided and the Global MTT return for profits of the 2024 fiscal year will be filed by the last day of the eighteenth month following the month in which the fiscal period closes. Accordingly, **for the 2024 fiscal year, the Global MTT return must be filed by 23:59 on 30 June 2026**, and the accrued taxes must be paid **within the return filing period**.

## **2. The E-Filing Test System for the Global MTT Return Has Been Opened for Use**

Within the scope of the Revenue Administration announcement dated 20.05.2026 published on the Digital Tax Office website, the “**Global MTT Return**” and the “**Global MTT Information Return**” have been made available on the new “**e-Filing Test**” system so that taxpayers and tax professionals may experience the data entry and calculation processes.

In this context, for Global MTT taxpayers to test the relevant returns, they are required to register in their own name for tax type “**0064 - Global Minimum Top-up Tax**” with the tax office directorate to which they are affiliated for corporate tax purposes.

Users who have completed such registration will be able, after logging into the Digital Tax Office using their existing username and password, to access the “e-Filing Test” module and use the relevant return for testing purposes. During this process, taxpayers and tax professionals may send their questions or suggestions regarding the return to **GloBE@gelirler.gov.tr** by e-mail.

The relevant announcement can be accessed through the link below.

<https://dijital.gib.gov.tr/duyurular#3/BYj4RJ4BcbBXIkCvB65I>

Sincerely,

**DENGE İSTANBUL YEMİNLİ  
MALİ MÜŞAVİRLİK A.Ş.**

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