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ANNOUNCEMENT OF THE REVENUE ADMINISTRATION REGARDING THE GLOBAL MINIMUM TOP-UP CORPORATE TAX RETURN AND NOTIFICATION FORM

The Revenue Administration published an announcement on 16.06.2026 regarding the global minimum top-up corporate tax return and notification form, based on questions submitted by taxpayers.

1. Global Minimum Top-Up Tax Return

Under the IIR, taxpayers of the Global MTT Return for the global minimum top-up corporate tax are the following entities located in Türkiye and affiliated with multinational enterprise groups whose entities are resident in other countries:

- Ultimate parent entity,
- Intermediate parent entity, or
- Partially owned parent entity.

Accordingly, it is possible for more than one Global MTT taxpayer to exist in Türkiye within the same multinational enterprise (MNE) group, and each taxpayer is required to file a separate Global MTT Return. However, in determining whether intermediate parent entities and partially owned parent entities located in Türkiye have Global MTT taxpayer status, it is important to consider the provisions set out in Additional Article 7 of Law No. 5520 and the explanations provided in the General Communiqué on the Implementation of Domestic and Global Minimum Top-up Corporate Tax regarding this article.

It is sufficient for the Global MTT Information Return to be submitted as an attachment to the Global MTT Return by one of the taxpayers belonging to the same MNE group. On the other hand, if the Global MTT Information Return is submitted in a country that is a party to the Multilateral Competent Authority Agreement on the Exchange of Global MTT Information (GIR-MCAA), it does not need to be submitted by Global MTT taxpayers in Türkiye.

Global MTT taxpayers are required to establish, in their own names, taxpayer registration for “0064 – Global Minimum Top-up Corporate Tax” at the tax office directorates to which they are affiliated for corporate tax purposes and to file the “Global MTT Return”.

Those who are taxpayers within this scope are not required to submit the “Notification Form Regarding Global Minimum Top-up Corporate Tax”.

2. Global MTT Notification Form

Other constituent entities located in Türkiye that belong to MNE groups within the scope and that do not have parent entity status listed in Section A (ultimate parent entity, intermediate parent entity and partially owned parent entity) are required to submit the “Notification Form Regarding Global Minimum Top-up Corporate Tax”.

Constituent entities that are required to submit the “Notification Form Regarding Global Minimum Top-up Corporate Tax” are not required to establish taxpayer registration for “0064 – Global Minimum Top-up Corporate Tax” or to file the “Global MTT Return”.

The “Notification Form Regarding Global Minimum Top-up Corporate Tax” will be submitted through the Digital Tax Office. The notification form will remain accessible to entities required to submit the notification after the filing period of the Global MTT Return (30.06.2026), in order to ensure that the relevant fields under the “Information Regarding the Global MTT Return” section can be completed fully and accurately. Accordingly, it will be possible to complete the relevant fields under the “Information Regarding the Global MTT Return” section of the Notification Form Regarding Global MTT after the Global MTT Information Return has been submitted in Türkiye or abroad.

Yours sincerely,

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(*) The remarks in our circulars are for information purposes only. We recommend that the opinion and support of a qualified counsellor be sought before taking final action on questionable matters. Our company shall not be held responsible for any damages to be incurred as a result of transactions to be made solely on the basis of the statements in our circular.

(**) For opinions, criticism and questions about our circulars, please contact our experts below.

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