



CIRCULAR NO: 2025/244eng.

December 4, 2025

EXTENSION OF FILING AND PAYMENT DEADLINES FOR LOCAL MINIMUM TOP-UP CORPORATE TAX RETURNS

Pursuant to the Tax Procedure Law Circular No. 193, published by the Turkish Revenue Administration (GİB) on 2 December 2025, the filing deadline for the Local Minimum Top-Up Corporate Tax returns relating to the **2024 fiscal year**, which were originally required to be submitted by 31 December 2025, has been extended until **Thursday, 15 January 2026**.

Accordingly, the deadline for paying taxes assessed based on these returns has also been extended to the same date.

Kind regards,

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

(*) 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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