



CIRCULAR NO: 2026/014eng.

January 13, 2026

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

The deadline for submitting Local Minimum Top-Up Corporate Tax returns for the 2024 fiscal year, which was originally due by December 31, 2025, had previously been extended to Thursday, January 15, 2026, under Circular VUK-193/2025-14 dated December 1, 2025.

With the latest Circular VUK-195/2026-1, published on January 13, 2026, the filing deadline for these returns, as well as the payment deadline for taxes assessed on these returns, has now been further extended to **Wednesday, January 28, 2026**.

Respectfully,

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

(*) 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 incurred as a result of transactions to be made solely based on the statements in our circular.

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

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