



**CIRCULAR NO: 2026/070eng.**

**April 9, 2026**

## **ANNOUNCEMENT BY THE TURKISH REVENUE ADMINISTRATION ON THE GLOBAL MINIMUM TOP-UP CORPORATE INCOME TAX APPLICATION AND RELEASE OF DRAFT RETURN AND NOTIFICATION FORMS**

The Global Minimum Top-up Corporate Income Tax (Global Minimum Tax) is determined based on the Income Inclusion Rule (IIR) and the Undertaxed Payments Rule (UTPR). Within the scope of the IIR, the taxpayers of the Global Minimum Tax are entities located in Türkiye that are part of a multinational enterprise (MNE) group and qualify as;

- the Ultimate Parent Entity,
- the Intermediate Parent Entity, or
- the Partially-Owned Parent Entity

of entities resident in other jurisdictions.

In this context, taxpayers of the Global Minimum Tax are required to establish a new tax liability under the code “0064 – Global Minimum Top-up Corporate Income Tax” at the tax office directorates to which they are affiliated for corporate income tax purposes.

Draft versions of the “Global Minimum Top-up Corporate Income Tax Return” and its annex, the “Global Minimum Top-up Corporate Income Tax Information Return”, which must be submitted by taxpayers within the filing period, have been made available for the information of taxpayers.

In addition, for entities located in Türkiye that are part of in-scope MNE groups but are not themselves Global Minimum Tax taxpayers, draft versions of the “Notification Form regarding the Global Minimum Top-up Corporate Income Tax” have been released. Furthermore, the annex to this form, namely the “General Information Form for Multinational Enterprise Groups”, is required to be completed by entities belonging to MNE groups that have not submitted an Information Return either in Türkiye or in another jurisdiction that is a party to the “Multilateral Competent Authority Agreement on the Exchange of Global Minimum Tax Information (GIR-MCAA)”.

It has been announced that the returns and the related information returns will not be requested from taxpayers in XML/JSON format. Instead, they will be completed by taxpayers through the screens available on the new e-Declaration system.

You may access the draft Global Minimum Top-up Corporate Income Tax Return and its annexes via the following link:

[https://www.gib.gov.tr/duyuru-arsivi/guncel/17607\\_kuresel\\_asgari\\_tamamlayici\\_kurumlar\\_vergisi\\_uygulamasi\\_ile\\_kuresel\\_asgari\\_tamamlayici\\_kurumlar\\_vergisi\\_beyannamesi\\_ve\\_kuresel\\_asgari\\_tamamlayici\\_kurumlar\\_vergisine\\_iliskin\\_bildirim\\_formu\\_taslaklari\\_hakkinda\\_duyuru](https://www.gib.gov.tr/duyuru-arsivi/guncel/17607_kuresel_asgari_tamamlayici_kurumlar_vergisi_uygulamasi_ile_kuresel_asgari_tamamlayici_kurumlar_vergisi_beyannamesi_ve_kuresel_asgari_tamamlayici_kurumlar_vergisine_iliskin_bildirim_formu_taslaklari_hakkinda_duyuru)

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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