



**CIRCULAR NO: 2026/109eng.**

**June 4, 2026**

## **ANNOUNCEMENT ON THE NOTIFICATION FORM REGARDING THE GLOBAL MINIMUM TOP-UP CORPORATE TAX**

In the announcement dated 01.06.2026 published on the Digital Tax Office website, explanations were provided regarding the “Notification Form on the Global Minimum Top-up Corporate Tax.”

As of 1 June 2026, the Revenue Administration has made available the “**Notification Form on the Global Minimum Top-up Corporate Tax**” to be used by constituent entities in Turkey of multinational enterprise groups that have obligations within the scope of the Global Minimum Top-up Corporate Tax (Global MTT).

This obligation applies to constituent entities located in Turkey that are members of in-scope multinational enterprise groups, although they are not Global MTT taxpayers. **Constituent entities in Turkey that do not have the status of Ultimate Parent Entity, Intermediate Parent Entity, or Partially Owned Parent Entity are required to submit the notification form.**

**We would like to emphasize that the last day of the current notification period is 30 June 2026.**

In addition, **for constituent entities obliged to submit the notification form, there is no obligation to establish tax liability under “0064 – Global Minimum Top-up Corporate Tax” or to file a Global MTT Return.**

For additional information on the Global MTT Return, you may review our Circular No. [2026/100.](#)

You may access the Revenue Administration's announcement dated 01.06.2026 via the link below.

<https://dijital.gib.gov.tr/duyurular#3/wvVhhJ4BpioSrseYSEEZ>

Yours faithfully,

**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 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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