



CIRCULAR NO: 2026/110eng.

June 4, 2026

GLOBAL MINIMUM TOP-UP CORPORATE TAX RETURN NOW AVAILABLE

In the announcement dated 01.06.2026 published on the Digital Tax Office website, it was stated that the Global Minimum Supplementary Corporate Tax (the “Global MTT”) Return has been made available for use.

Within the framework of Part Five added to the Corporate Tax Law No. 5520 by Law No. 7524, the **Domestic and Global Minimum Top-Up Corporate Tax** has entered into force. Multinational enterprise groups whose annual consolidated revenue in the consolidated financial statements of the ultimate parent entity exceeds the Turkish lira equivalent of EUR 750 million in at least two of the four fiscal years preceding the fiscal year in which the income is reported fall within the scope of the domestic and global MTT regime.

The Global MTT is determined based on the income inclusion rule and the undertaxed payments rule. Under the income inclusion rule, the taxpayer of the global minimum supplementary corporate tax is the ultimate parent entity, intermediate parent entity, or partially owned parent entity resident in Türkiye of enterprises that are affiliated with in-scope multinational enterprise groups and resident in other countries. In this context, in order for the taxpayers in question to submit the relevant returns, they are required to establish, in their own name, a tax liability registration for **“0064 - Global Minimum Top-Up Corporate Tax”** with the tax office directorates to which they are affiliated for corporate tax purposes.

Users who have completed their tax liability registration may log in to the Digital Tax Office using their existing user codes and passwords and access the **“e-Declaration”** module

to prepare the relevant return. During this process, taxpayers and tax professionals may send any questions or issues regarding the return to **GloBE@gelirler.gov.tr** via email.

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

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

<https://dijital.gib.gov.tr/duyurular#3/AS47hJ4BgJgGrcMeXAaR>

Yours sincerely,

**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.

Erkan YETKİNER
Sworn-in CPA
Forvis Mazars, Partner

Gökçe GÜCÜYENER
CPA
Forvis Mazars, Partner