



CIRCULAR NO: 2026/111eng.

June 4, 2026

REMINDER REGARDING THE COUNTRY-BY-COUNTRY REPORTING (CbCR) NOTIFICATION FORM

As is known, pursuant to Communiqué No. 4 amending the General Communiqué Serial No. 1 on Disguised Profit Distribution through Transfer Pricing, Multinational Enterprise Groups with consolidated group revenue of **at least EUR 750 million** are required to submit their Country-by-Country Report (CbCR) to the tax authorities.

Under the Communiqué, members of Multinational Enterprise Groups must electronically approve the notification form each year by the end of June of the year following the reporting fiscal period. Accordingly, companies falling within the scope in relation to the 2025 accounting period or a special accounting period starting after 01.01.2025 must complete their notification by approving the notification form **no later than Tuesday, 30 June 2026, at 23:59**.

Should you need any assistance regarding the matter, please feel free to contact us at any time.

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.

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