



**CIRCULAR NO: 2026/115eng.**

**June 8, 2026**

## **IMPORTANT DEVELOPMENT AHEAD OF THE 30 JUNE 2026 GLOBAL MINIMUM TAX NOTIFICATIONS: TÜRKİYE HAS BECOME ONE OF THE SIGNATORY JURISDICTIONS TO THE GIR MCAA**

Under Presidential Decree No. 11396, published in the Official Gazette dated 7 June 2026 and numbered 32923, Türkiye's participation in the GloBE Information Return Multilateral Competent Authority Agreement ("GIR MCAA"), developed by the OECD within the scope of Pillar Two, has been approved. Following this development, Türkiye has also been included among the parties to the GIR MCAA in the updated list of signatories published by the OECD.

In this circular, we summarize the significance of Türkiye's accession to the GIR MCAA, its relationship with the current Turkish Pillar Two rules, and the potential implications for the notification obligations due by 30 June 2026.

### **1. What is the GIR MCAA?**

The GIR MCAA constitutes the international legal framework that enables the automatic exchange of the GloBE Information Return ("GIR"), prepared under the OECD Pillar Two rules, between tax authorities.

The main purpose of the agreement is to prevent the same multinational enterprise group from having to report the same information repeatedly in different jurisdictions and to establish a standardized information exchange mechanism among tax authorities.

With Türkiye's inclusion in this system, the Turkish tax administration will also be able to receive and share information exchanged under the GIR within the framework of the international information exchange mechanism.

## 2. What Information Will Be Shared?

The information to be exchanged between jurisdictions under the agreement generally includes:

- The identity and corporate structure of the multinational enterprise group,
- Information on the ultimate parent entity and other group companies,
- Information on GloBE income and tax computations,
- Jurisdictional effective tax rate calculations,
- Information regarding IIR, UTPR, and QDMTT applications,
- Safe harbor provisions and other Pillar Two elections,

all of which consist of data included in the GIR.

## 3. How Will the Exchange of Information Take Place?

The jurisdictions that are parties to the agreement will transmit:

- Information relating to taxpayers that submit the GIR to their own tax authorities,
- In the technical format prescribed by the agreement,
- Automatically,
- Electronically,

to the other participating jurisdictions.

Accordingly, the tax authorities in the jurisdictions where group entities are located will be able to access the relevant GIR information directly.

## 4. Notification Obligation Dated 30 June 2026

As previously announced by the Revenue Administration, the "Notification Form Regarding the Global Minimum Top-up Corporate Tax" has been made available for constituent entities located in Türkiye that are members of multinational enterprise groups within scope, although they are not themselves liable for the Global MTB.

Pursuant to the relevant announcement:

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

Other constituent entities located in Türkiye that do not qualify as any of the above are required to submit the **"Notification Form Regarding the Global Minimum Top-up Corporate Tax."**

For many group companies in Türkiye, this obligation constitutes the first official notification requirement under Pillar Two.

For taxpayers subject to the calendar fiscal year, the first reporting period under the Pillar Two rules is fiscal year 2024. Therefore, the notification obligations to be fulfilled by **30 June 2026** cover information relating to fiscal year **2024**.

For detailed information on the notification obligation, you may refer to our [Circular No. 2026/109eng](#).

## **5. An Important Convenience for Companies Required to File the Notification**

As expressly stated in the announcement made by the Revenue Administration, companies required to submit the Notification Form are not required to:

- Establish taxpayer registration for “0064 – Global Minimum Top-up Corporate Tax”,
- File a Global MTB Return,

Accordingly, for such companies, the obligation to be fulfilled as of 30 June 2026 consists solely of the submission of the Notification Form.

Accordingly, for such companies, the obligation to be fulfilled on 30 June 2026 consists **only of the submission of the Notification Form**.

This point is particularly important, as in practice many group companies may confuse the Notification Form obligation with Global MTB taxpayer status or the obligation to file a Global MTB Return.

## **6. Conclusion**

Türkiye’s inclusion among the signatory jurisdictions to the GIR MCAA is considered an important development in the international information exchange dimension of Pillar Two implementation.

This development is also particularly significant because it took place before the end of the first notification period expiring on 30 June 2026. Although, for many companies in Türkiye, the current obligation is limited to the submission of the Notification Form Regarding the Global Minimum Top-up Corporate Tax, it would still be beneficial to reassess at the group level in which jurisdiction the GIR will be filed and how the information exchange processes will operate.

Since the obligations under Pillar Two have only recently started to be implemented and the international framework continues to evolve rapidly, companies are advised to closely monitor both any additional announcements to be made by the Revenue Administration and the updated releases to be published by the OECD.

Yours sincerely,

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(\*) 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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