



**SİRKÜLER SAYI: 2026/125eng.**

**June 30, 2026**

**THE FILING AND PAYMENT DEADLINES FOR THE GLOBAL MINIMUM TOP-UP CORPORATE TAX FOR THE 2024 ACCOUNTING PERIOD HAVE BEEN EXTENDED UNTIL THE END OF FRIDAY, JULY 31, 2026**

With Tax Procedure Law Circular No. 203 published by the Revenue Administration on June 26, 2026, the filing deadlines for the Global Minimum Top-up Corporate Tax Returns for the 2024 accounting period, which were required to be filed by the end of June 30, 2026, and the payment deadlines for the taxes accrued based on these returns have been extended **until the end of Friday, July 31, 2026.**

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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