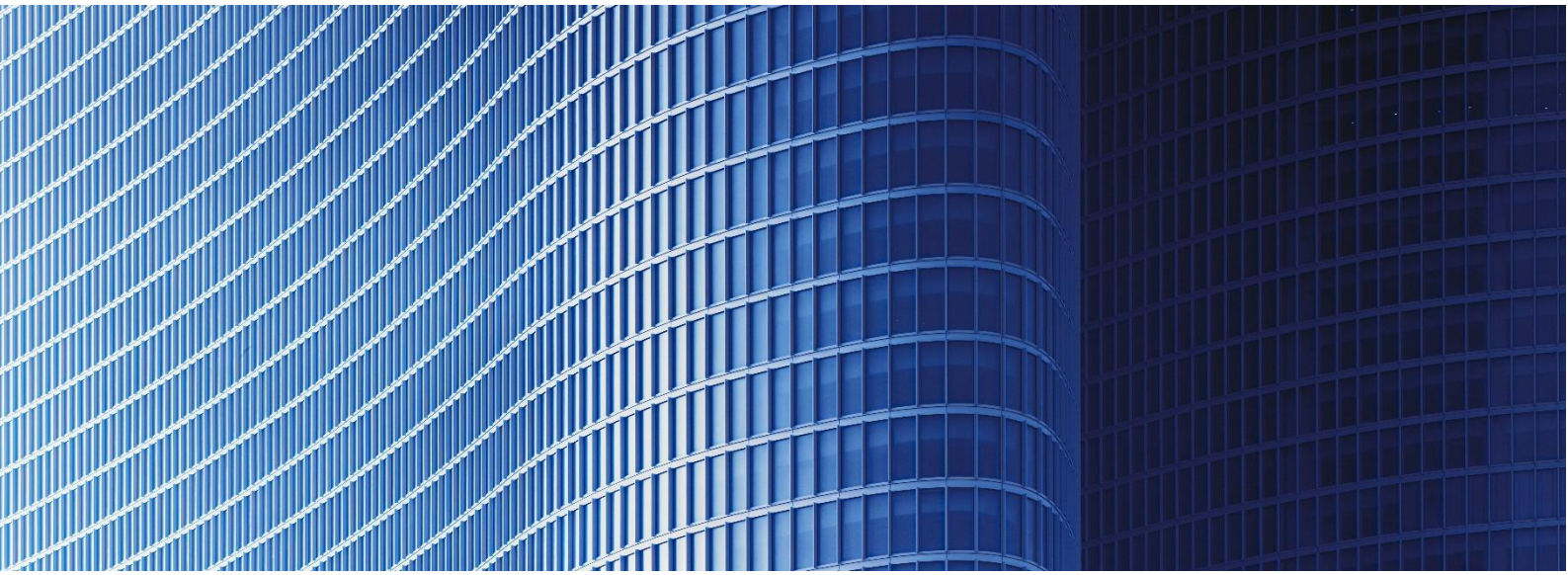


SİRKÜLER SAYI: 2026/170eng. **November 6, 2026**

FILING AND PAYMENT DEADLINE REMINDER FOR THE QUALIFIED DOMESTIC MINIMUM TOP-UP TAX (QDMTT) FOR THE 2025 FISCAL YEAR

Unless an extension is granted, taxpayers within the scope of the rules whose fiscal year coincide with the calendar year are required to file their returns for the 2025 fiscal year electronically by **31 December 2026** and pay the tax assessed by the same deadline. For groups with a non-calendar fiscal year, the filing and payment deadline should be assessed separately by reference to the closing date of the relevant fiscal year.

Broadly, the rules apply to in-scope constituent entities in Türkiye of multinational enterprise (MNE) groups with **annual consolidated revenue of at least the Turkish lira equivalent of EUR 750 million in at least two of the four fiscal years immediately preceding** the relevant fiscal year. The scope assessment is based on the group's consolidated revenue, rather than solely on the revenue of the entity in Türkiye.

The absence of a QDMTT liability **does not relieve taxpayers of the obligation to file a return**. The filing obligation must also be fulfilled where no additional tax arises under the safe harbour provisions. Furthermore, the fact that the corporate income tax rate applicable in Türkiye exceeds 15% does not, in itself, mean that no QDMTT will arise; the assessment must be based on the income and tax calculations prescribed by the relevant rules.

With the filing deadline approaching, we recommend initiating the following work without delay to ensure that return preparation is completed on time:

- Confirming whether the group falls within scope for the 2025 fiscal year and identifying the relevant constituent entities in Türkiye;

- Determining which entity will file on behalf of the group in Türkiye and identifying the necessary authorisations;

- Coordinating with group headquarters to obtain financial data, current and deferred tax information and, where available, Pillar Two calculations prepared by the group;

- Assessing eligibility for the safe harbour provisions and preparing the necessary calculations and supporting documentation.

In addition to the global reporting work undertaken by group headquarters, it is important to plan separately for compliance with the local filing obligation in Türkiye.

Please contact us if you require assistance with scope assessments, safe harbour analyses, QDMTT calculations or the tax return preparation process.

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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