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Announcement on Draft Notification Forms for the Global Minimum Top-up Corporate Tax

The Revenue Administration has issued an announcement dated April 8, 2026 regarding the scope, taxpayer status, and declaration processes of the Global Minimum Top-up Corporate Tax (Global Minimum Tax). According to the announcement, the Global Minimum Tax is calculated within the framework of the regulations introduced under the Corporate Tax Law No. 5520, specifically under the Income Inclusion Rule (IIR) and the Undertaxed Payments Rule (UTPR). The announcement first emphasizes that the Global Minimum Tax is regulated under Article Provisional 7 of the Corporate Tax Law No. 5520 and is calculated in line with international taxation approaches, within the scope of IIR and UTPR. From Turkey's perspective, it is understood that ultimate parent entities, intermediate parent entities, and partially owned parent entities resident in Turkey and belonging to multinational enterprise (MNE) groups may be subject to the Global Minimum Tax. Within this framework, entities falling within the scope are required to establish a separate tax liability at their affiliated tax offices under the code "0064 – Global Minimum Top-up Corporate Tax."

Furthermore, it is stated that the draft versions of the "Global Minimum Top-up Corporate Tax Return" and its annex, the "Global Minimum Top-up Corporate Tax Information Return (GIR)", which must be submitted by taxpayers during the declaration period, have been made available for informational purposes. In addition, for entities in Turkey that are part of multinational enterprise groups whose ultimate parent entity is located outside Turkey, the draft "Notification Form Regarding the Global Minimum Top-up Corporate Tax" has been published. Moreover, if the GIR Information Return has not been submitted in Turkey or in jurisdictions that are parties to the GIR Multilateral Competent Authority Agreement (GIR-MCAA), an additional draft form titled "General Information Form Regarding the Multinational Enterprise Group" must also be completed.

Additionally, entities that are directly liable for the Global Minimum Tax are required to submit both the Global Minimum Top-up Corporate Tax Return and the corresponding Information Return for the relevant period. On the other hand, even if they are not directly liable, Turkish entities that are part of a multinational enterprise group are subject to a notification obligation. Accordingly, such entities must complete the Global Minimum Tax Notification Form and, in certain cases, may also be required to submit an additional form containing general group information.

Under the IIR, taxpayers of the Global Minimum Tax include ultimate parent entities (UPEs), intermediate parent entities, and partially owned parent entities resident in Turkey and belonging to multinational enterprise groups. Detailed explanations regarding these taxpayers are provided in the section titled "4.1. Taxpayers of the Global Minimum Tax" in the General Communiqué on the Implementation of Local and Global Minimum Top-up Corporate Tax.

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Finally, the Revenue Administration has stated that these returns will not be submitted in XML or JSON format; instead, they will be completed directly through the new e-declaration system screens.

You can access the relevant announcement **here.**

Best Regards,

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