

İstisna ve İndirimlerde YMM Tasdik Zorunluluđu

Sworn-in CPA Certification Requirement for Tax
Exemptions and Deductions

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The General Communiqué on the Certified Public Accountant and Sworn Public Accountant Law (No. 49), published in the Official Gazette dated December 30, 2025 and numbered 33123, introduces new certification requirements for exemptions, deductions, and applications in income and corporate tax returns.

Below is a summary bulletin containing the highlights of the Circular covering the 2025 calendar year and beyond.

I. Purpose and Basis of the Circular

The Circular stipulates that taxpayers may benefit from the exemptions, deductions, and applications included in their income and corporate tax returns only if they submit a certification report prepared by Sworn-in Certified Public Accountants (Sworn-in CPAs). This report verifies the compliance of the documents with the legislation, the accuracy of the calculations, and whether all required conditions have been met.

The limits and scope determined for application in the 2025 calendar year and thereafter are as follows:

2. Certification Limits for Taxpayers Covered by the Circular

2.1. Certification Limits for Income Tax Payers

The following thresholds are considered for exemptions and deductions included in the income tax return:

- » **Individual Item Limit:** Certification is mandatory for each exemption or deduction with its own specific line in the return (listed in Circular Article 4/2) if it exceeds TRY 500,000.
- » **Cumulative Total Limit:** Even if each item is below 500,000 TL, if the total of these items exceeds 1,000,000 TL, all of them fall within the scope of certification.
- » **“Other” Line Limit:** If the amounts entered in the “Other Deductions” or “Other Exemptions” lines exceed 1,000,000 TL individually or in total, all of these transactions must be certified.
- » **Overall Threshold:** If the sum of the items in the separate line and the amounts in the “Other” lines exceeds 1,000,000 TL, a report must be prepared for the entire amount.
- » **Transactions Without Amount Limit:** In the application of reduced income tax under Article 32/A of the Income Tax Law, certification is mandatory without any limit.

2.2. Certification Limits for Corporate Taxpayers

For corporate taxpayers subject to Law No. 5520, the certification requirement varies depending on the type and amount of exemptions and deductions included in the tax return:

- » **Independent Line Limit:** Certification is mandatory if each exemption or deduction listed separately in the return (such as foreign affiliate income, issue premium, technopark income, etc.) exceeds TL 500,000.
- » **Cumulative Total Limit:** Even if each item on the separate line is below the 500,000 TL limit, if the total amount of these items exceeds 1,000,000 TL, a report must be prepared for all of them.
- » **“Other” Line Limit:** The amounts entered in the “Other Deductions and Exemptions” line in the “Exemptions and Deductions to be Deducted Even if There is a Loss” section and the “Other Deductions” line in the “Exemptions and Deductions to be Deducted Subject to Sufficient Profit ” section; if the amounts written on these lines exceed 1,000,000 TL individually or in total, certification is mandatory.
- » **Overall Threshold:** If the total amount of the amounts entered in the above-mentioned separate lines and the “Other” lines exceeds 1,000,000 TL, all of them must be certified.

3. Special Limits and Cases Without Amount Limits

Special conditions differing from general limits have been introduced for certain applications:

- » **Reduced Corporate Tax Rate (KVK 32/6, 7, 8):** In the application of reduced rates granted to exporters, manufacturers, and institutions whose shares are traded on the Istanbul Stock Exchange, certification is mandatory if the total tax reduction exceeds TRY 200,000.
- » **Investment Incentive (KVK 32/A):** In the reduced corporate tax application under Article 32/A, certification is mandatory without any amount limit.
- » **Minimum Supplementary Tax:** In the application of Local and Global Minimum Supplementary Corporate Tax (KVK Additional Article 1-13 and Provisional Article 17), a certification report must be prepared for the calculated amounts without any amount limit.

4. Report Submission Deadlines and Method

- » **Submission Method:** Audit reports must be submitted electronically via the Digital Tax Office.
- » **Deadline:** Reports must be submitted together with the income/corporate tax return or within two months following the deadline for filing the return.
- » **Full Audit Exemption:** Taxpayers with a full audit agreement with a Sworn-in CPA will not be required to submit a separate report, provided that the matters covered in the report disposition are included in a separate section of the full certification report.
- » **Special Deadline for Funds and Partnerships:** Income exemption reports for real estate investment funds/partnerships operating real estate portfolios covered by Article 5/1-d/4 of the Corporate Tax Law must be submitted within three months following the tax return deadline.

5. Consequences of Failure to Submit the Certification Report

If the certification report is not submitted within the required timeframe:

- » The taxpayer is given an additional period (grace period) to submit the report.
- » If the report is not submitted within the given period, the taxpayer cannot benefit from the relevant exemption or deduction.
- » In addition, a special irregularity penalty is imposed in accordance with the Tax Procedure Law.

6. Responsibility of Sworn-in CPAs

Sworn-in Certified Public Accountants (Sworn-in CPAs) are responsible for the accuracy of the certification, limited to the scope of the certification. They are jointly and severally liable with the taxpayer for any taxes, penalties, and late payment interest incurred due to inaccuracies in the certification.

7. Other Matters

- » **State Economic Enterprises:** State Economic Enterprises (SEEs) covered by Decree Law No. 233 are not subject to the certification requirement under this Communiqué.
- » **Revaluation:** Unless otherwise stipulated by the Ministry, the thresholds specified in the Communiqué shall be increased annually by half of the revaluation rate.

For any inquiries regarding this Communiqué on the Sworn-in CPA certification requirement for tax exemptions and deductions, please feel free to contact us.



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