

**Turkish Revenue Administration Published Drafts
On The Application, Return And Notification Forms
Regarding The Global Minimum Top-Up Corporate
Income Tax**

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On 8 April 2026, the Turkish Revenue Administration published an announcement regarding the application, tax return and notification forms related to the Global Minimum Top-up Corporate Income Tax ("Global MTT"). With this announcement, explanations were provided concerning both Global MTT taxpayers and Turkish constituent entities of in-scope Multinational Enterprise (MNE) groups, and draft tax returns and forms were shared with taxpayers as attachments to the announcement.

In the announcement, it was stated that, pursuant to Article 7 of the Additional Article to the Corporate Income Tax Law No. 5520, the Global MTT is determined in accordance with the Income Inclusion Rule (IIR) and the Undertaxed Payments Rule (UTPR). Accordingly, under the IIR, the Global MTT taxpayer is the Turkish resident entity of an MNE group that is otherwise resident abroad, being:

- » the Ultimate Parent Entity,
- » the Intermediate Parent Entity, or
- » the Partially-Owned Parent Entity,

It was also indicated in the announcement that Global MTT taxpayers are required to register, in their own name, a "0064 – Global Minimum Top-up Corporate Income Tax" taxpayer registration with the tax office with which they are affiliated for corporate income tax purposes.

The following drafts were shared as attachments to the announcement for the purpose of informing taxpayers in advance:

1. Global Minimum Top-up Corporate Income Tax Return
2. Global Minimum Top-up Corporate Income Tax Information Return
3. Notification Form Regarding the Global Minimum Top-up Corporate Income Tax
4. General Information Form Regarding the Multinational Enterprise Group

Furthermore, it was stated that the Global MTT Return and the Global MTT Information Return will not be requested in "xml/json" format, and that these returns will be completed through the screens of the new e-filing system.

Our evaluations regarding the draft returns and forms published within the scope of the announcement are as follows:

I. Global Minimum Top-up Corporate Income Tax Return

The published draft Global MTT Return constitutes the main tax return. The return consists of the following main sections:

- » Administrative information,
- » Taxpayer information,
- » Information regarding the preparer of the return,
- » Information relating to the Global MTT Information Return,
- » Country-by-country Global MTT tax declaration and total tax calculation.

Within the scope of the return, it is envisaged that, on a country-by-country basis, the effective tax rate (ETR), safe harbour applications, Global MTT tax base, calculated Global MTT amount, and the portion of tax attributable to the taxpayer under the IIR will be reported separately.

The appendices to the return will consist of the Global MTT Information Return and the Individual Financial Statements of Constituent Entities. In this respect, ensuring consistency between the data underlying consolidated reporting and individual financial data is of critical importance.

2. GloBE Information Return - GIR (Küresel ATV Bilgi Beyannamesi)

The draft Global MTT Information Return is largely aligned with the GloBE Information Return (GIR) format published by the OECD. Global MTT taxpayers that prefer to submit the Information Return in Türkiye may file the relevant Information Return as an attachment to the Global MTT Return.

The return aims to ensure comprehensive reporting of all technical details related to global minimum tax calculations of MNE groups. The draft Information Return includes extensive sections such as:

- » General information and corporate structure of the MNE group,
- » Detailed ownership and status information regarding the Ultimate Parent Entity, Intermediate Parent Entities, Partially-Owned Parent Entities and other constituent entities,
- » Country-by-country safe harbour applications,
- » Jurisdictional income, covered taxes, and deferred tax adjustments,
- » Global MTT calculations, Substance-based Income Exclusion, and Qualified Domestic Minimum Top-up Tax,
- » Detailed tables regarding the allocation of tax under the IIR and UTPR.

3. Notification Form regarding the Global Minimum Top-up Tax

Turkish constituent entities that are not Global MTT taxpayers but are members of MNE groups falling within the scope of OECD Pillar Two rules are required to submit the Notification Form Regarding the Global MTT within the relevant filing period.

The draft Notification Form consists of four main sections:

- » Information regarding the notifying constituent entity,
- » Information regarding the relevant MNE group,
- » A declaration as to whether there is a Turkish resident Global MTT taxpayer,
- » Information regarding the country in which the Global MTT Information Return (GIR) is filed.

According to the draft form, if there is a Turkish resident Global MTT taxpayer, the form will be limited to information relating to that taxpayer. However, if there is no Turkish resident Global MTT taxpayer, it is mandatory to specify whether the country in which the Information Return is filed is a party to the GIR-MCAA.

4. General Information Form on the Multinational Enterprise Group

If a Turkish constituent entity that is not a Global MTT taxpayer selects the option “GIR has not been submitted” or “GIR has been submitted in a country that is not a party to the GIR-MCAA (including Türkiye)” in the Notification Form Regarding the Global MTT, the entity will be required to submit, as an appendix to the Notification Form, the General Information Form Regarding the Multinational Enterprise Group.

The published draft General Information Form constitutes a subset of the Global MTT Information Return (GIR) in terms of content and aims to obtain fundamental and critical information regarding the MNE group in cases where the administration does not have access to the GIR in Türkiye. The form includes, in summary, the following information:

- » Information regarding the constituent entity submitting the Global MTT Information Return,
- » General information regarding the MNE group and the reporting fiscal year,
- » Information regarding the Ultimate Parent Entity (UPE),
- » Detailed corporate structure and ownership information regarding constituent entities and joint venture group members other than the UPE.

The information set included in the form envisages clear reporting of the MNE group's global organizational structure, ownership relationships and roles within the scope of the Global MTT. Accordingly, the General Information Form is intended to ensure that data relating not only to the Turkish constituent entity but to the entire MNE group are submitted in a centralized and consistent manner.

Our recommendations and solutions

Within the framework of the current regulations, the deadline for filing the Global MTT return for the 2024 fiscal year is 30 June 2026. The announcement published by the Turkish Revenue Administration, together with the attached draft returns and forms, contains important explanations regarding the filing and reporting processes under the Global MTT regime.

In Türkiye, the obligation to submit documents within the scope of the Global MTT is not limited to Global MTT taxpayers only; constituent entities located in Türkiye that are members of in-scope MNE groups but are not themselves Global MTT taxpayers are also subject to notification obligations. Accordingly, MNE groups are required to assess their Global MTT obligations at a group-wide level and to manage Türkiye-specific reporting and notification processes in a coordinated manner.

The announcement published by the Turkish Revenue Administration, together with the draft tax returns and notification forms regarding the Global Minimum Top-up Corporate Income Tax, is available on the official website of the Turkish Revenue Administration via the link below:

https://gib.gov.tr/duyuru-arsivi/guncel/17607_kuresel_asgari_tamamlayici_kurumlar_vergisi_uygulamasi_ile_kuresel_asgari_tamamlayici_kurumlar_vergisi_beyannamesi_ve_kuresel_asgari_tamamlayici_kurumlar_vergisine_iliskin_bildirim_formu_taslaklari_hakkinda_duyuru

For any questions regarding the matters covered in this bulletin, please feel free to contact us.



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