



BDO Denet Monthly Report

FINANCIAL DEVELOPMENTS IN THE LAST MONTH

- DRAFT GENERAL COMMUNIQUÉ ON DOMESTIC AND GLOBAL MINIMUM TOP-UP CORPORATE TAX IMPLEMENTATION HAS BEEN PUBLISHED
- ANNOUNCEMENT HAS BEEN PUBLISHED REGARDING THE USE OF THE INVENTORY LEDGER IN THE E-LEDGER APPLICATION

October 2025 Financial Agenda

Dear Readers,

The month of October was not merely a period of awareness for BDO, as it was for the rest of the world; it represented a critical threshold reminding us that cybersecurity has now become an inseparable part of business strategies. As digitalisation accelerates, generative artificial intelligence becomes widely adopted, and companies operate in an ecosystem that is increasingly interconnected, cybersecurity is not merely a protective shield; it has become the fundamental building block of business continuity, reputation, trust and growth.

Within this scope, as BDO, we examined four key topics this month:

1. Effective utilisation of cybersecurity budgets:

Increasing budgets alone do not guarantee security. Although many organisations allocate more resources, they still face high incident volumes. The real issue here is not “how much we spend”; it is the ability to relate the budget to risk prioritisation, operational maturity, and tangible outcomes.

2. Early integration of cybersecurity into digital transformation projects:

While investments in cloud, data analytics and artificial intelligence accelerate, cybersecurity is often implemented at the very end of the process. Yet security is not a layer added retrospectively to digital transformation projects; it must be a strategic component that is incorporated into the design from day one.

3. Managing generative artificial intelligence risks:

The rapid proliferation of generative artificial intelligence creates new risk areas such as data security, privacy, algorithmic bias and lack of oversight. Therefore, artificial intelligence is not merely a technological investment; it is a holistic transformation topic that must be approached together with governance, ethics, regulatory compliance and the human factor.

4. Increase in third-party risks:

As organisations grow more dependent on suppliers, cloud providers and business partners, the weakest link of the security chain extends beyond company boundaries. Third-party risk management is no longer limited to annual questionnaires; it is a dynamic process that must be conducted with real-time visibility, continuous monitoring, and a shared responsibility mindset.

These four headings clearly convey a common message:

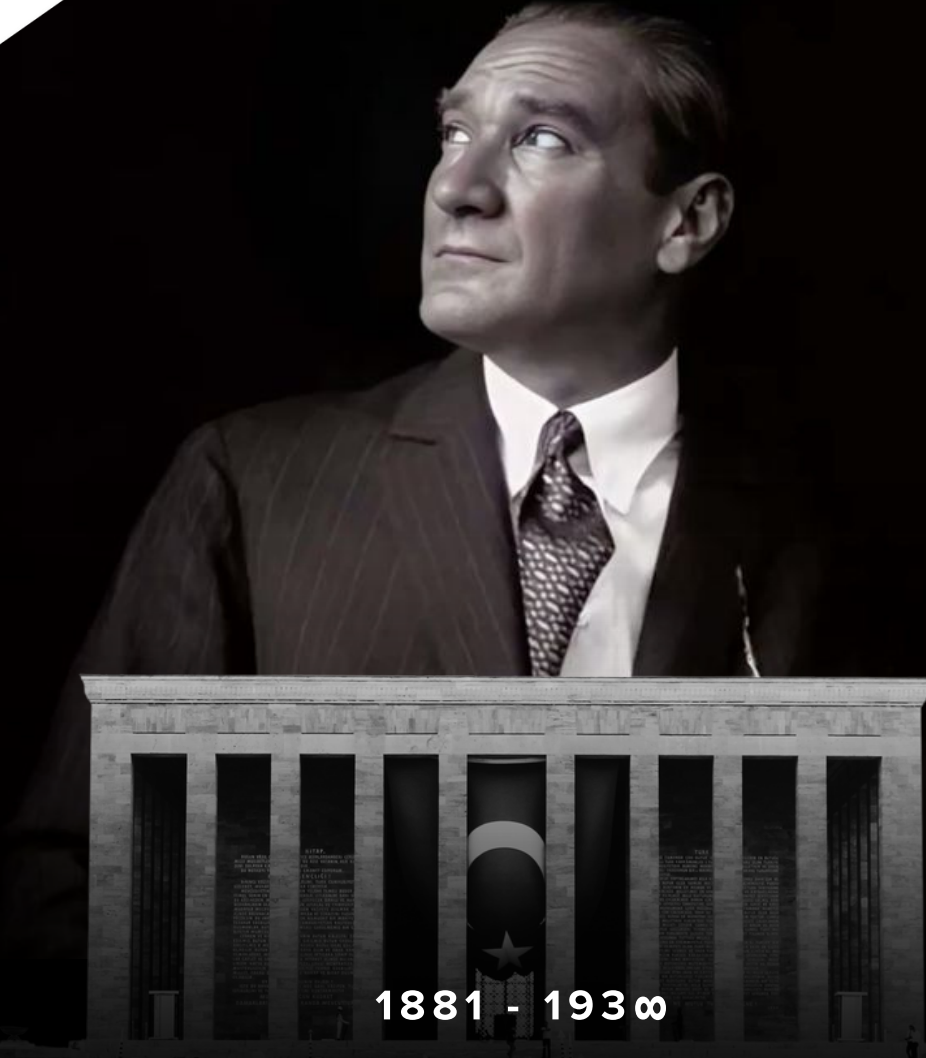
Cybersecurity is no longer merely a defensive reflex; it sits at the centre of strategy, transformation and sustainable growth. Value is not measured by expenditure; it is measured by how much we reduce risk, how strongly we support business objectives, and how effectively we preserve trust. As BDO, we continue to support organisations in building not only defensive capability, but a true cyber resilience culture based on resilience, agility and trust.

Betül Erdem YILDIZ

Partner / GRC

BDO Istanbul Office





We commemorate Gazi Mustafa Kemal

ATATÜRK

with respect, gratitude, and longing.

BDO Academy November Training Calendar Published!

In November, we continue to enhance your knowledge and skills with our expert trainers in their respective fields:

Date	Courses
13 November 2025	ESG Risk Management Training
18 November 2025	Basic Transfer Pricing Training
20 November 2025	Double Tax Treaties and Payments Made Abroad Training
24-28 November 2025	ISO/IEC 27001 Information Security Management System Lead Auditor Training (CQI and IRCA Approved)
27 November 2025	Applied Corporate Risk Management Training



For detailed information and registration:
<https://bdoakademi.com.tr/>

Tax



ANNOUNCEMENTS: REVENUE ADMINISTRATION (GİB) PUBLISHED THE UPDATED E-LEDGER PACKAGE INCLUDING THE REGULATIONS REGARDING THE E-INVENTORY LEDGER AND THE E-LEDGER APPLICATION E-INVENTORY LEDGER GUIDANCE PACKAGE ON THE EDEFTER.GOV.TR WEBSITE ON 26 SEPTEMBER 2025

TAX 2025-020
01/10/2025

As is known, with the No. 6 e-Ledger General Communiqué published in the Official Gazette dated 31/12/2024, a regulation was made allowing taxpayers, on an optional basis, to keep the inventory ledger electronically as of 1/1/2025. However, since the technical infrastructure was not yet ready, it was not possible to actually use the Electronic Inventory Ledger.

With the technical guidelines published by GİB on 26/9/2025 on the <https://www.edeften.gov.tr/anasayfa.html> page, the necessary technical infrastructure for the e-Inventory Ledger, which was previously defined only in legislation, has now officially been activated.

In the updated e-ledger package, the e-Ledger Application Inventory Ledger Guide describing the format and standard that must be followed in order to keep the inventory ledger as an e-ledger has been published, and detailed technical information regarding the content of the Inventory Ledger, the XML Structure, and how certificates and ledgers will be created is included in the relevant documents.

To access the No. 6 e-Ledger General Communiqué, click [here](#).

To access the e-Ledger Application Inventory Ledger Guide Package, click [here](#).

You can review our [Announcement for the details](#).



ANNOUNCEMENTS: DRAFT GENERAL COMMUNIQUÉ ON DOMESTIC AND GLOBAL MINIMUM TOP-UP CORPORATE TAX IMPLEMENTATION AND DRAFT GLOBAL MINIMUM TOP-UP CORPORATE TAX INFORMATION RETURN HAVE BEEN PUBLISHED

TAX 2025-021
03/10/2025

A “Draft General Communiqué on Domestic and Global Minimum Top-Up Corporate Tax Implementation” has been prepared regarding the Domestic and Global Minimum Top-Up Corporate Tax and Provisional Articles added as Part Five to the Corporate Tax Law No. 5520 by the Law No. 7524 on Amendments to Tax Laws and Certain Laws and Decree Law No. 375.

To access the Draft Communiqué, click [here](#).

To access the Draft Global Minimum Top-Up Corporate Tax Information Return, click [here](#).

To access the relevant OECD/G20 BEPS Inclusive Framework documents, click [here](#).

You can review our [Announcement for the details](#).

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ANNOUNCEMENTS: ANNOUNCEMENT REGARDING THE USE OF THE INVENTORY LEDGER IN THE E-LEDGER APPLICATION
TAX 2025-022
15/10/2025

Explanations regarding keeping the inventory ledger electronically in the e-Ledger application are as follows:

- As of 1/1/2026, taxpayers included in the e-Ledger application will be able to keep the inventory ledger electronically on an optional basis.
- Applications will be made via the Digital Tax Office with the “Inventory Ledger Application Petition”.
- In the creation, signing and uploading processes of the inventory ledger, the compliant software program used for the journal and general ledger must be used.
- The existing consent letter or intermediary responsibility agreement is also valid for the inventory ledger, and no new consent is required.
- The inventory ledger e-Ledger and certificate files will be created as of the beginning (opening) and end (closing) of the fiscal period.
- All software that has received compliance approval from the Administration is obliged to complete the necessary developments regarding the inventory ledger by 26/09/2025.

Test scenarios and additional information regarding the subject will also be announced separately.

You can review our [Announcement for the details](#).

PEOPLE
COMMUNICATION
CLIENT NEEDS
VALUE
COMMITMENT

Labor Law & Social Security



BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2025-049
24/09/2025

EVALUATION OF THE NEW LAW PROPOSAL IN TERMS OF SOCIAL SECURITY LEGISLATION

Significant amendments are envisaged in the Social Insurances and General Health Insurance Law No. 5510 within the scope of the Law Proposal No. 2/3320 titled “Proposed Law on Amendments to Tax Laws and Certain Laws and Decree Law No. 631”, submitted to the Turkish Grand National Assembly on 17/10/2025.

The purpose of the amendments is stated as protecting the Social Security Institution (SSI)’s actuarial balance and contributing to the sustainability of the social security system. The amendments made within this scope are as follows:

Service Borrowings (Article 18):

- The maternity borrowing rate will remain at 32%, while the rates in other types of borrowing will be increased from 32% to 45%.
- In part-time employees, if General Health Insurance premium has been paid, the rate will be 39%, if not paid, it will be 45%.
- With this increase, the minimum daily payment amount in borrowings (excluding maternity) will increase from TRY 277.39 to TRY 390.08.
- Individuals planning borrowing are recommended to apply to the SSI before the amendment enters into force.

Premium Rates (Article 19):

- The premium rate for disability, old-age and survivors’ insurance will be increased from 20% to 21%.
- The 1% increase will be added to the employer premium share.
- Total premium rates in areas such as voluntary insurance, agriculture, mass transportation and domestic services will increase by 1 point.

Upper Limit of Premium Based Earnings:

- The current limit of 7.5 times the minimum wage will be increased to 9 times the minimum wage.

Authority to Deduct from Retirement Pensions:

- SSI will be able to make direct deductions of up to 25% from income or pensions.

Regulation on the 5-Point Premium Discount:

- The support, which was reduced to 4 points for non-manufacturing sectors in 2025, will be reduced to 2 points. This change will increase SSI costs for employers.

You can review our [Bulletin](#) for the details.

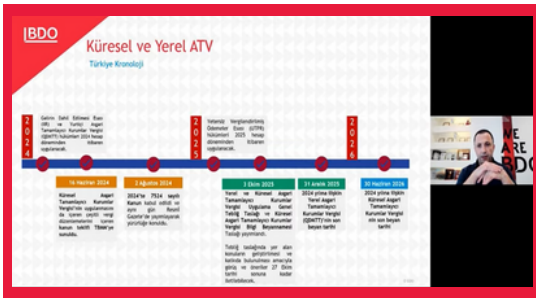
Featured News and Publications of the Month



As BDO Academy, we have successfully completed the Applied Corporate Risk Management Training!

Together with our participants, we practically addressed the processes of identifying, assessing, monitoring and reporting risks based on the COSO ERM framework, ISO 31000 standards and best practice examples.

We would like to thank all professionals who contributed and added value with their participation.



In our recent webinar on “Global and Domestic Minimum Top-Up Corporate Tax”, we discussed the new regulation, which closely concerns multinational companies, in all its aspects.

BDO Türkiye Tax Partners İdris Şenyurt and Dursun Küçükbaşkan shared detailed information on the scope of the tax, taxpayer obligations, safe harbour practices and filing processes. To access the recording, click [here](#).



We were at the XXIX. Türkiye Internal Audit Congress as BDO Türkiye!

We are proud to support the XXIX. Türkiye Internal Audit Congress, one of the most prestigious gatherings in the field of internal audit.

Within the scope of the event, BDO Türkiye GRC Partners Betül Ertem Yıldız and Tuğçe Aydoğan shared their observations and recommendations regarding the transformation need of internal audit in a risk environment shaped by CIA, digitalisation, artificial intelligence and global uncertainties. In addition, it was discussed how topic-based requirements provide a roadmap for cybersecurity and third-party risks.

Featured News and Publications of the Month



Emrah Akin, our Tax Partner, evaluated the topic “Taxpayers’ Private Expenses Under Scrutiny, Latest Developments in Global Minimum Corporate Tax and Recent Discussions on the Regulator Supervised Analytics (KURGAN) System” on Bloomberg HT on 10 October.



Emrah Akin, our Tax Partner, evaluated the topic “The New Tax Law Proposal Presented to the Parliament, September Budget Results and the Main Headlines of the 2026 Budget Law Proposal” on Bloomberg HT on 17 October.



Emrah Akin, our Tax Partner, evaluated the topic “What Do the Changing Excise Duties on Tobacco Products Tell Us? Why Was the Excise Duty Update on Mobile Phones Necessary and What Will Be the Result?” on Bloomberg HT on 24 October.



Emrah Akin, our Tax Partner, evaluated the topic “Expectations for New Restructuring in Finalised Public Receivables, Why Discipline in Public Spending Is Necessary and Should Late Interest/Penalty Rates Be Reduced?” on Bloomberg HT on 31 October.

Published Articles & Columns

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| T24 | What can be done against information request letters sent to taxpayers within the scope of the fight against forged documents (KURGAN)? | Read now |
| T24 | Tax-related regulations in the omnibus law | Read now |
| T24 | If the omnibus law passes the Parliament in this form, employers will face difficult days! | Read now |
| T24 | Type (form) changes should be re-regulated, this transaction should be removed from being considered a "transfer"! | Read now |
| T24 | Why are late payment surcharge and deferment interest rates not being reduced? | Read now |

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| LinkedIn | Evaluations on KURGAN inscriptions | Read now |
| LinkedIn | Rational expectations in inflation adjustment | Read now |

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Manager – CPA

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| Vergi Dünyası | A new profit split method | Read now |
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