August
2026-08

BDO Denet Monthly Report

FINANCIAL DEVELOPMENTS IN THE LAST MONTH

- THE SUBMISSION DEADLINE FOR SPECIAL PURPOSE CPA CERTIFICATION REPORTS REGARDING THE DETERMINATION OF WHETHER VAT PAID AT CUSTOMS UNDER IMPORT SURVEILLANCE AND SAFEGUARD MEASURES HAS BEEN CLAIMED AS INPUT VAT HAS BEEN EXTENDED UNTIL 31 AUGUST 2026
- EXPLANATIONS ON CERTAIN TAX MATTERS HAVE BEEN PROVIDED IN THE CORPORATE INCOME TAX GENERAL COMMUNIQUÉ SERIAL NO. 26
- LAW NO. 7590, INTRODUCING TAX REGULATIONS REGARDING NUCLEAR POWER PLANTS, HAS BEEN PUBLISHED
- THE COMMUNIQUÉ ON THE IMPLEMENTATION OF THE SOCIAL SECURITY PREMIUM SUPPORT FOR PRIVATE SECTOR ACCOMMODATION FACILITIES HAS BEEN PUBLISHED

July 2026 Financial Agenda

Dear Readers,

As is well known, July is the Financial Holiday month for taxpayers. The 2026 Financial Holiday period started on 1 July 2026 and ended on 20 July 2026. However, the tax agenda remained quite active during the Financial Holiday.

On the first day of July, Law No. 7587 was published in the Official Gazette. The most notable amendment introduced by this Law was made to Article 107/A of the Tax Procedure Law. As is known, with its decision dated 15 January 2026 (E.2025/94, K.2026/11), the Constitutional Court annulled the relevant provision on the electronic service of notices relating to taxation on the grounds that the Law did not explicitly regulate matters such as who may be served electronically, whether the circumstances of locations, activities and sectors where the use of electronic addresses is not widespread would be taken into consideration, and under which conditions the obligation to use an electronic address would commence and terminate. Accordingly, the relevant article was redrafted in line with the Constitutional Court's grounds for annulment.

According to General Circular No. 5, published by the Ministry of Treasury and Finance on 3 July 2026, the monthly coefficient to be applied for the period 1 July 2026 – 31 December 2026 was determined as 1.575512, while the base monthly coefficient was set at 25.794915. Accordingly, the maximum severance pay exempt from Personal Income Tax was determined as TRY 73,729.87. The monthly child allowance exempt from Personal Income Tax was determined as TRY 787.76 for children aged 0–6 and TRY 393.88 for all other children.

The same Circular also determined the domestic daily travel allowances exempt from Personal Income Tax for the period 1 July 2026 – 31 December 2026. Accordingly, for taxpayers whose gross monthly salary is TRY 40,762.28 or more, the tax-exempt daily allowance was determined as TRY 900.

Another development awaited by taxpayers was the New Asset Peace Regulation. The regulation, referred to as the Asset Peace, had been introduced through Temporary Article 19, added to the Corporate Income Tax Law by Article 10 of Law No. 7582.

In this regard, "the General Communiqué on Bringing Certain Assets into the Economy" (Serial No. 1) was published in the Official Gazette dated 4 July 2026. The Communiqué sets out in detail the procedures and principles regarding the New Asset Peace Regulation.

Among the key issues addressed were the valuation principles applicable to the declared assets and the explanations regarding assets registered in the names of companies' legal representatives, shareholders or proxies. In addition, detailed explanations were provided regarding the recording of the declared assets in the statutory books and the circumstances under which no tax assessment will be made.

July 2026 Financial Agenda

During July, the Corporate Income Tax General Communiqué (Serial No. 26) was also published. The Communiqué includes explanations regarding the exemption applicable to income derived from the sale of products manufactured in free zones by taxpayers engaged in manufacturing activities in such zones, the deduction applicable to income derived by corporations from the sale abroad of goods purchased abroad without being brought into Türkiye or from intermediary activities relating to the purchase and sale of goods abroad, and the 12.5% Corporate Income Tax rate applicable as of 1 January 2027 to income derived exclusively from manufacturing activities by manufacturing companies.

Another important development concerned the deduction of Value Added Tax (VAT) paid under the relevant legislation on import surveillance, safeguard measures and the prevention of unfair competition in imports. With its Announcement dated 29 July 2026, the Revenue Administration clarified that, for the TRY 2,600,000 import threshold, only the import amount falling within the scope of the legislation on import surveillance, safeguard measures and the prevention of unfair competition in imports would be taken into account. In addition, the deadline for the submission of the special-purpose Sworn-in CPA Report was extended until 31 August 2026 through VAT Circular No. 71.

Finally, Law No. 7590, published in the Official Gazette dated 31 July 2026, introduced significant tax regulations concerning stamp tax, Value Added Tax, and thin capitalization in relation to investments in nuclear power plants.

With these thoughts, we hope that this Bulletin will be beneficial to all our readers and colleagues.

Sincerely,

Ender İNELLİ
Partner / Tax
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BDO Academy August Training Calendar Published!

We continue to enhance your knowledge and competencies with our expert team in August:

Dates	Training Title
August 5–7	**ISO/IEC 27701:2025 – Privacy Information Management System Lead Auditor Transition Training**
August 18	**Fundamentals of Transfer Pricing Training**
August 19	**ISO/IEC 42001 Artificial Intelligence (AI) Controls Implementation Training**
August 20	**Avoidance of Double Taxation Treaties and Payments Made Abroad Training**
August 26–27	**Practical Internal Audit Training**

Click on the link for detailed information and registration:
https://bdoakademi.com.tr/


30 August
Happy
Victory Day!
We commemorate Commander in Chief Mustafa Kemal Atatürk and his comrades in arms with gratitude and respect.
BDO

Tax

BULLETINS:
TAX 2026-047
07/07/2026

AMENDMENTS INTRODUCED BY THE CORPORATE INCOME TAX GENERAL COMMUNIQUÉ SERIAL NO. 26

The Communiqué (Serial No. 26) Amending the Corporate Income Tax General Communiqué (Serial No. 1) has been published.

This Communiqué mainly relates to the amendments introduced by Law No. 7582 on Amendments to Certain Laws. The legislative amendments introduced by the said Law were covered in our Bulletin No. 2026/40, and the explanations included in this Communiqué do not, in general, introduce any matters different from those explained in our Bulletin. Below, we address several specific issues that were not included in our aforementioned Bulletin.

The main amendments introduced by the Communiqué and other noteworthy issues are as follows:

- The abolition of the Corporate Income Tax exemption applicable to hospitals operating within foundation universities (our Bulletin No. 2026/31),

- The extension of the exemption applicable to manufacturing corporations operating in free zones to include income derived not only from exports but also from sales made within the same free zone or to other free zones (our Bulletin No. 2026/31),

- The introduction of a 95% deduction (100% for the Istanbul Financial Center and Industrial Zones to be designated by the President) for income derived by corporations from the sale abroad of goods purchased abroad without being brought into Türkiye or from intermediary activities relating to the purchase and sale of goods abroad (our Bulletin No. 2026/40),

- The introduction of a 95% deduction (100% for the Istanbul Financial Center and Industrial Zones to be designated by the President) for qualified service centers (our Bulletin No. 2026/40),

- The application of a 12.5% Corporate Income Tax rate to manufacturers holding an industrial registration certificate and agricultural producers holding one of the following documents issued by the Ministry of Agriculture and Forestry: a farmer registration certificate, a food business registration certificate or an operating approval certificate (producer certificate) (our Bulletin No. 2026/40),

Tax

- Although the Communiqué provides explanations regarding the portion of the tax base to be attributed to income derived from manufacturing activities, these explanations do not differ from those previously provided in the Communiqué regarding the 1% tax rate reduction applicable to manufacturers.

- Although the Law stipulates a 12.5% Corporate Income Tax rate for manufacturing corporations as a direct tax rate rather than a deduction, the Communiqué states that companies whose shares are offered to the public for the first time may benefit not only from the 2% Corporate Income Tax rate reduction applicable for three years, but also from the 12.5% rate with respect to their manufacturing activities, resulting in an effective 10.5% Corporate Income Tax rate on manufacturing income. Although we believe that this interpretation is inconsistent with the Law, we consider that it is unlikely to give rise to disputes in practice, as it is in favor of taxpayers.

- The inclusion of certain deductions among those not subject to the minimum Corporate Income Tax.

You can review our Bulletin for details.

ANNOUNCEMENTS: TAX 2026-031 20/07/2026

2026 JUDICIAL RECESS

The judicial recess refers to the period during which judicial authorities suspend their regular activities for a certain period each year.

Pursuant to Article 61 of the Administrative Jurisdiction Procedures Law No. 2577, "Regional Administrative Courts, Administrative Courts and Tax Courts suspend their activities each year from 20 July to 31 August, with the new judicial year commencing on 1 September." This does not mean that lawsuits cannot be filed or that petitions cannot be submitted during the judicial recess.

During the judicial recess, when judges, public prosecutors, attorneys, court clerks and other judicial personnel take their annual leave, judicial activities do not come to a complete halt. In accordance with Article 62 of the Law, urgent matters continue to be handled through the duty courts established for this purpose.

However, Administrative Courts and Tax Courts located outside the provincial center where the Regional Administrative Court having jurisdiction is located do not benefit from the judicial recess.

Pursuant to Article 8/3 of the Administrative Jurisdiction Procedures Law, where the expiry of a period prescribed under the Law falls within the judicial recess, such period shall be deemed extended by seven days from the day following the end of the recess. This provision applies to all periods stipulated under the Administrative Jurisdiction Procedures Law No. 2577, including the time limits for filing lawsuits, the response periods of the administration or the plaintiff, the period for renewing petitions where a case is deemed not to have been filed due to the rejection of the petition, as well as objection, appeal and rectification of judgment periods.

The important point to note is that time limits do not stop running during the judicial recess; they are merely extended by seven days following the end of the recess.

You can review our Announcement for details.

Tax

ANNOUNCEMENTS: TAX 2026-032 22/07/2026

IMPORTANT ANNOUNCEMENT REGARDING VALUE ADDED TAX RETURNS (VAT1, VAT2, VAT2B, VAT4, VAT9015)

According to the Announcement published by the Digital Tax Office, under the e-Beyan (e-Declaration) project launched to modernize the Electronic Declaration Application with new, up-to-date and open-source software, the scope of the pilot implementation for Value Added Tax Returns (VAT1, VAT2, VAT2B, VAT4 and VAT9015) has been expanded to include the provinces of Ankara, Kocaeli, Hatay, Kahramanmaraş, Trabzon, Malatya, Osmaniye, Adıyaman, Batman, Rize, Şırnak, Bitlis, Bingöl, Siirt, Kilis, Hakkari, Tunceli and Bayburt, effective from the July 2026 tax period (1 August 2026), in addition to the provinces previously included in the pilot application. Accordingly, with the addition of these eighteen provinces, Value Added Tax Returns will be submitted through the new e-Beyan system in all provinces except Istanbul.

Detailed guidance on the pages of the Value Added Tax Returns can be accessed through the modules available by selecting Help → e-Beyan Documents → Get Started from the menu displayed after clicking the user profile icon located in the upper-right corner of the homepage of the e-Beyan application.

You can review our Announcement for details.

ANNOUNCEMENTS: TAX 2026-033 27/07/2026

THE DEADLINE FOR THE SUBMISSION OF SPECIAL-PURPOSE SWORN-IN CPA REPORTS REGARDING THE DETERMINATION OF WHETHER VAT PAID AT CUSTOMS UNDER IMPORT SURVEILLANCE AND SAFEGUARD MEASURES HAS BEEN CLAIMED AS INPUT VAT HAS BEEN EXTENDED UNTIL 31 AUGUST 2026

The 57th Value Added Tax General Application Communiqué introduced explanations regarding the determination of whether the VAT, the deduction of which is not allowed pursuant to Presidential Decree No. 7846, has been claimed as input VAT. Accordingly, where the import amount exceeds the specified threshold (TRY 2,600,000) within each six-month period of the calendar year, it is required to certify, through a special-purpose Sworn-in CPA Report to be submitted by the end of the month following the relevant six-month period, whether the VAT paid due to such import transactions has been correctly claimed as input VAT.

Accordingly, the submission deadline for the special-purpose Sworn-in CPA Reports, which were required to be submitted by 31 July 2026 by taxpayers in relation to import transactions carried out during the first six months of 2026 under Presidential Decree No. 7846 where the import amount exceeded TRY 2,600,000, has been extended until 31 August 2026 pursuant to VAT Circular No. KDV-71/2026-1, published by the Revenue Administration on 27 July 2026.

To access the Circular, click here.

You can review our Announcement for details.

Tax

ANNOUNCEMENTS: TAX 2026-034 30/07/2026

ANNOUNCEMENT REGARDING THE NOTIFICATION OF NON-DEDUCTIBLE VAT UNDER PRESIDENTIAL DECREE NO. 7846 HAS BEEN PUBLISHED

With the Revenue Administration Announcement published on 30 July 2026, the following issues regarding the documentation requirements introduced by the 57th Value Added Tax General Application Communiqué in relation to the deduction of VAT paid under the relevant legislation on import surveillance, safeguard measures and the prevention of unfair competition in imports have been clarified.

Accordingly:

- For the purpose of determining whether the threshold of TRY 2,600,000 has been exceeded for the submission of a special-purpose Sworn-in CPA Report regarding non-deductible VAT, only the import amount falling within the scope of the relevant legislation on import surveillance, safeguard measures and the prevention of unfair competition in imports will be taken into account for each six-month period. In other words, if imports falling within the scope of the restriction do not exceed TRY 2,600,000 during the relevant six-month period, a special-purpose Sworn-in CPA Report will not be required regardless of the taxpayer's total import amount. However, such taxpayers will be required to notify the tax office by 31 July 2026 whether the relevant VAT has been claimed as input VAT. This notification must be submitted even if the taxpayer has a full certification agreement with a Sworn-in CPA.

- Where the import amount falling within the scope of the relevant legislation on import surveillance, safeguard measures and the prevention of unfair competition in imports exceeds TRY 2,600,000 during the relevant six-month period, the relevant information must be certified through a special-purpose Sworn-in CPA Report by 31 August 2026. However, where a full certification agreement has been executed in due time and the relevant matter is explained in the full certification report, a separate special-purpose Sworn-in CPA Report will not be required.

- Where there are no imports falling within the scope of the relevant legislation on import surveillance, safeguard measures and the prevention of unfair competition in imports during the relevant six-month period, taxpayers will not be required to take any action, regardless of their total import amount.

To access the Announcement click here.

You can review our Announcement for details.

Tax

BULLETINS:
TAX 2026-048
31/07/2026

MENDMENTS HAVE BEEN MADE TO THE SECURITY REQUIREMENT APPLICABLE TO LICENSED ACTIVITIES UNDER LAW NO. 5015 AND LAW NO. 5307

As is known, distributors, mineral oil license holders and fuel station license holders (excluding bunker fuel dealership licenses) operating under Law No. 5015 on the Petroleum Market, as well as distributors and LPG autogas dealership license holders operating under Law No. 5307 on the Liquefied Petroleum Gases (LPG) Market and the Law Amending the Electricity Market Law, were brought within the scope of the security requirement pursuant to subparagraph (8) added to the first paragraph of repeated Article 257 of the Tax Procedure Law No. 213 by Law No. 7318 on Amendments to the Tax Procedure Law and Certain Other Laws, which entered into force on 30 April 2021.

The Ministry of Treasury and Finance issued the Tax Procedure Law General Communiqué (Serial No. 531), providing explanations regarding the amendments introduced by Law No. 7318 and setting out the procedures and principles governing the implementation.

Paragraph five of Article 5 of the Communiqué provides that taxpayers who are entitled to benefit from the tax discount for compliant taxpayers, subject to satisfying the conditions set out in repeated Article 121 of the Personal Income Tax Law, based on the Personal Income Tax or Corporate Income Tax return for the previous year that is required to be filed in the year in which the security is to be provided, may provide the security at one-fifth of the standard amount.

You can review our Bulletin for details.

Tax

BULLETINS:
TAX 2026-049
31/07/2026

TAX REGULATIONS REGARDING NUCLEAR POWER PLANTS HAVE BEEN INTRODUCED BY LAW NO. 7590

Law No. 7590, published in the Official Gazette dated 31 July 2026, introduced tax regulations concerning stamp tax, Value Added Tax, and thin capitalization in relation to investments in nuclear power plants.

- Under the new regulation, documents executed in relation to nuclear power plant investments by legal entities holding a preliminary license and/or a license to generate electricity at nuclear power plants have been exempted from stamp tax.

- Until 31 December 2045, taxpayers holding a preliminary license and/or a license to generate electricity at nuclear power plants will be entitled to a refund of Value Added Tax incurred in connection with construction works relating to nuclear power plant investments carried out under investment incentive certificates, to the extent that such VAT cannot be recovered through deduction.

- For certain borrowings incurred within the scope of nuclear power plant investments, the ratio to be taken into account in the thin capitalization calculation has been reduced from 50% to 25%. Pursuant to Article 12 of the Corporate Income Tax Law, the portion of borrowings obtained directly or indirectly from shareholders or related parties and used in the business that exceeds three times the corporation's equity at any time during the fiscal year is deemed to constitute thin capitalization for the relevant fiscal year. The second paragraph of the same article provides that, except for borrowings from lending companies whose sole activity is providing financing to related companies, 50% of borrowings obtained from banks or similar credit institutions that are considered shareholders or related parties and that operate in accordance with their principal business activities shall be taken into account in this calculation. Pursuant to Temporary Article 20, added to the Corporate Income Tax Law by Article 17 of Law No. 7590, this 50% ratio will be applied as 25% until 31 December 2045 for borrowings incurred by corporations holding a preliminary license and/or a license to generate electricity at nuclear power plants in connection with nuclear power plant investments.

You can review our Bulletin for details.

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Labor Law and Social Security

BULLETINS:
LABOUR LAW AND SOCIAL SECURITY
2026-036
28/07/2026

SOCIAL SECURITY INSTITUTION CIRCULAR NO. 2026/19 ON THE DEDUCTION OF PREMIUM DEBTS FROM PENSIONS/INCOME

The Social Security Institution, General Directorate of Insurance Premiums has published Circular No. 2026/19, dated 24 July 2026, on the Deduction of Premium Debts from Pensions/Income.

The legal basis for this regulation was established by Law No. 7566 on Amendments to Tax Laws and Certain Other Laws and Decree Laws, published in the Official Gazette dated 19 December 2025 (No. 33112). Accordingly, Additional Article 24 was added to Law No. 5510 on Social Insurance and General Health Insurance.

The relevant article provides that: "Premium and premium-related debts, including general health insurance premiums arising from the insured status of individuals receiving pensions or income from the Institution and/or from the insured status of the person through whom they are entitled, shall be collected by deduction from their pensions or income, provided that such deduction does not exceed 25%. The procedures and principles regarding the implementation of this article shall be determined by the Institution."

Accordingly, general health insurance premium debts and other premium-related debts arising from the individual's own insurance status will be collected directly through deductions from the pensions or income granted to beneficiaries under Law No. 5510 or the previous social security legislation, without the need for enforcement proceedings and without requiring the debtor's separate consent.

You can review our Bulletin for details.

Labor Law and Social Security

BULLETINS: LABOUR LAW AND SOCIAL SECURITY 2026-037 31/07/2026

THE LAW ON THE IMPLEMENTATION OF THE SOCIAL SECURITY PREMIUM SUPPORT FOR PRIVATE SECTOR ACCOMMODATION FACILITIES HAS BEEN PUBLISHED IN THE OFFICIAL GAZETTE

As is known, Law No. 7590 on Amendments to Certain Laws and Decree Laws, which was submitted to the Grand National Assembly of Türkiye on 3 July 2026, adopted on 24 July 2026, and published in the Official Gazette dated 31 July 2026 (No. 33226), introduced the Social Security premium support for the tourism sector.

For the periods between May 2026 and December 2026, limited to the months during which the accommodation facility is in operation, an amount calculated by multiplying the premium payment days of insured employees reported under Article 4/a and subject to long-term insurance branches in the relevant month's Withholding and Premium Service Return (MUHSGK) by TRY 116.67 will be offset against the Social Security premiums payable by these workplaces.

Accordingly, the maximum support amount that may be provided for an insured employee under Article 4/a reported for 30 premium days will be TRY 3,500.10.

Workplaces wishing to benefit from the support will not be eligible if they fail to submit the relevant MUHSGK Return within the statutory deadline, fail to pay their premiums on time, or have outstanding premium, administrative fine or delay penalty/default interest debts owed to the Social Security Institution. However, employers that have deferred and rescheduled such debts pursuant to Article 48 of Law No. 6183 or restructured them under the relevant legislation may continue to benefit from the support for as long as the restructuring or installment arrangement remains in effect.

Employees subject to the social security support premium, foreign insured employees, and insured employees working abroad are not eligible to benefit from this support.

Where workplaces benefiting from this support also benefit from other Social Security premium incentives, support schemes or discounts for the same month/period, the support amount provided under this regulation may not exceed the amount of Social Security premiums payable for the relevant month/period after such incentives, support schemes and discounts have been applied.

You can review our Bulletin for details.

Featured News and Publications of the Month

The July issue of BDO Global's Indirect Tax News is now available! Explore the latest developments in global indirect taxation, including the tax authorities' initiatives to digitalize compliance processes, recent developments in e-invoicing mandates, VAT grouping reforms, current approaches to intermediary service rules, the growing importance of economic activity in VAT applications, and much more. Click here to learn more.

The risk landscape is evolving rapidly. Geopolitical developments, artificial intelligence, and economic volatility are making risks more interconnected and complex than ever before.

Based on insights from 500 senior executives, BDO Global's Global Risk Landscape 2026 report highlights the key risks organizations face and identifies areas where traditional risk management approaches are no longer sufficient.

Click here for the Report.

Featured News and Publications of the Month

EMRAH AKIN **Partner - Tax** BDO İstanbul Office	Bloomberg HT	Our Tax Partner Emrah Akın discussed "The Reduction of the Proportional Special Consumption Tax and the Increase of the Fixed Special Consumption Tax on Cigarettes in the Context of the Alignment of Monetary and Fiscal Policies, and the Facilitations Introduced for Taxi Drivers by Law No. 7587" on Bloomberg HT on 3 July.
	Bloomberg HT	Our Tax Partner Emrah Akın discussed "Who Can Benefit from the New Asset Peace Regulation and How? and the Facilitations Introduced for Taxi Drivers by Law No. 7587" on Bloomberg HT on 10 July.
	Bloomberg HT	Our Tax Partner Emrah Akın discussed "January–June Budget Results and the Introduction of the Special Consumption Tax on Automobiles Based on the Drive System" on Bloomberg HT on 17 July.
	Bloomberg HT	Our Tax Partner Emrah Akın discussed "The OECD Corporate Income Tax Report Has Been Published, and Questions and Issues Regarding the Non-Deductible VAT on Additional Financial Liabilities Paid at Customs" on Bloomberg HT on 24 July.
	Bloomberg HT	Our Tax Partner Emrah Akın discussed "The Tax Inspection Board Has Put the Audit Tracking System into Operation, and a New Era Begins for the Special Consumption Tax on Automobiles: The Minimum Special Consumption Tax and the Drive System Criterion" on Bloomberg HT on 31 July.

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Published Articles & Opinion Columns

ERDOĞAN SAĞLAM **Managing Partner - Tax** Sworn Financial Advisor BDO İstanbul Office	T24	The Communiqué on the New Asset Peace Regulation Has Been Published – Issues Amended or Added Compared to the Draft...	Read now
	T24	Does the Use of Cash Meal Allowances Paid to Employees for Other Purposes Create Tax and Social Security Risks?	Read now
	T24	Will Amounts Recorded in the Special Fund Account Under the New Asset Peace Regulation Be Taxed When Distributed to Shareholders?	Read now
	T24	Developments Regarding the Notification and Reporting Processes for Non-Deductible VAT on Imports Subject to Surveillance Measures	Read now
	T24	What Tax Incentives Have Been Introduced for Nuclear Power Plants?	Read now
HALUK ERDEM **Partner - Tax** Sworn Financial Advisor BDO İstanbul Office	T24	Investment Incentive Certificates Have Lost Their Appeal for Manufacturers!	Read now
DR. HALİT BAŞBUĞA **Director – Labor Law and Social Security** BDO İstanbul Office	Lebib Yalkın	Rights of Female Employees Covered Under Article 4/A Due to Pregnancy and Childbirth	Read now

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