

The background of the entire page is a close-up, high-angle shot of a computer circuit board. The board is dark, and the traces are illuminated with a vibrant blue and red glow. In the center of the board, a square chip is prominently featured, with the letters 'AI' glowing in a bright white light on its top surface. The overall aesthetic is futuristic and technological.

# **BDO Denet** **Monthly Report**

## **FINANCIAL DEVELOPMENTS IN THE LAST MONTH**

- DRAFT GLOBAL MINIMUM TOP-UP TAX RETURN AND NOTIFICATION FORM HAVE BEEN PUBLISHED
- LAW NO. 7577 INTRODUCING AMENDMENTS TO CERTAIN FINANCIAL REGULATIONS HAS BEEN PUBLISHED
- THE AMOUNT OF MEAL ALLOWANCE EXEMPT FROM SSI PREMIUM HAS BEEN AMENDED BY LAW NO. 7577
- THE MINIMUM SHAREHOLDING REQUIREMENT OF 50% FOR THE FOREIGN SUBSIDIARY INCOME EXEMPTION HAS BEEN REDUCED TO 20%, AND THE EXEMPTION RATE FOR CORPORATIONS HAS BEEN INCREASED TO 80%
- THE 80% DEDUCTION APPLIED TO CERTAIN SERVICE REVENUES PROVIDED ABROAD HAS BEEN INCREASED TO 100%

# April 2026 Financial Agenda

Dear Readers,

As of April, the most significant item on the tax agenda was undoubtedly the submission of corporate income tax returns for the year 2025. Unlike previous years, no extension was granted this year, and the declaration period ended as of April 30, 2026. Despite expectations for simplification, we observe that our tax legislation is becoming increasingly complex each day. Each declaration period continues to become more challenging for taxpayers and professionals alike.

Following the corporate income tax return filing period, the intensity of the workload continues. The first provisional tax returns for 2026, which must be submitted by May 17, as well as the full certification reports for 2025 to be completed by the end of June, will place a considerable burden on taxpayers and professionals. In particular, the requirement this year for many exemptions and deductions to be supported by sworn-in CPA certification reports has significantly increased the workload.

Meanwhile, artificial intelligence-supported analyses and a risk-focused audit approach have recently come to the forefront in the tax system. With new practices, the traditional “declaration-based system” is gradually being replaced by a “controlled declaration” model. The Tax Administration, and especially the Tax Inspection Board, is now able to identify risks in advance rather than leaving them to post-declaration audits and can directly warn taxpayers.

Indeed, in recent years, particularly during March and April, many taxpayers have received requests for explanations via email and telephone, as well as official letters within the scope of the “High-Income Groups Monitoring and Compliance Program” and the “Return Monitoring Study.” When managed properly, this practice should not be seen as a risk for taxpayers; on the contrary, it serves as an important protective mechanism.

On the other hand, we would like to remind that taxpayers who submit their returns with a reservation regarding disputed matters may file a lawsuit before the tax courts within 30 days from the date of declaration.

In this month’s Report, we have included our Bulletins and Announcements, as well as our other studies, regarding the legal and administrative regulations introduced in April 2026. You can find the details in the following pages.

We hope that our monthly bulletin will be beneficial to all our readers and colleagues.

Sincerely,

**Adem Kefelioğlu**  
**Partner / Tax**  
BDO İstanbul Office







May 1

**Happy  
Labour Day!**

**BDO**

**See you on May 7!**


 **Topic: Discounted Institutions Tax Application in Earned Gains within the Certificate of Incentive with Export and Manufacturing Activities**

 Emek Kurt / Partner - Tax  
Pinar Çamur / Director - Tax

 May 7, 2026, Thursday

 14:00 - 15:00

 Microsoft Teams

 Participants: Our Full Certification and Tax Advisory Clients



# Tax



**ANNOUNCEMENTS: AMENDMENTS MADE TO THE CORPORATE INCOME TAX RETURN FOR THE 2025 TAX PERIOD**  
**TAX 2026-011**  
**02/04/2026**

According to the announcement made by the Digital Tax Office, significant amendments have been introduced to the Corporate Income Tax Return for the 2025 accounting period. Within this scope, the single line related to investment funds and partnerships under the “Earnings and Additions” tab has been removed, and new lines have been added, broken down separately by securities, venture capital, real estate, pension, and asset financing funds, as well as whether they are real estate-based or not. In addition, a new exemption item for income derived from R&D and innovation activities, as well as a new deduction line for donations and aid within the scope of Law No. 2690, have been included in the return.

Furthermore, new fields related to the “Domestic Minimum Corporate Tax” (DMCT) have been added to the return; rows for “Calculated Domestic Minimum Corporate Tax,” “Tax Base for Calculation,” and “Final Calculated Corporate Tax” have been introduced, along with a separate DMCT tab. Systematically, it has been regulated that the higher amount between the calculated corporate tax and the DMCT will be taken as the final tax and the accrual will be determined accordingly.

In addition, within the “Attachments” tab, the Controlled Foreign Corporation (CFC) table and the sections related to beneficial ownership information have been expanded, and new columns and arrangements have been added to the tables regarding the reduced corporate tax application. Finally, it has been made mandatory to obtain a sworn-in CPA certification report if certain exemption and deduction items exceed thresholds of TRY 500,000 and TRY 1,000,000, and if the threshold of TRY 200,000 is exceeded in the reduced corporate tax application.

To access the said Announcement, please [click](#).

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

# Tax



**ANNOUNCEMENTS: ANNOUNCEMENT HAS BEEN PUBLISHED REGARDING THE INTERNET TAX OFFICE ENTRY SCREENS FOR THE SWORN-IN CPA CERTIFICATION REPORT ON PERSONAL INCOME/CORPORATE INCOME TAX EXEMPTIONS, DEDUCTIONS AND APPLICATIONS WITHIN THE SCOPE OF GENERAL COMMUNIQUÉ NO. 49 ON THE LAW ON CPAs AND SWORN-IN CPAs**

**TAX 2026-012**  
**02/04/2026**

With the General Communiqué No. 49 on the Law on Certified Public Accountancy and Sworn-in Certified Public Accountancy dated 30/12/2025, significant regulations have been introduced requiring that exemptions, deductions, and applications included in taxpayers' personal income and corporate income tax returns be subject to certification by sworn-in certified public accountants (Sworn-in CPAs). The Communiqué clearly states that the compliance of such exemptions and deductions with the relevant legislation must be substantiated through certification reports prepared by Sworn-in CPAs. Within this scope, a new report type titled "Exemption, Deduction and Application Certification Report" has been added under the Personal Income/Corporate Income Tax Certification Reports section in the e-Sworn CPA system.

On the other hand, an additional facilitation has been introduced for taxpayers who have a full certification agreement for their annual personal income or corporate income tax returns. Accordingly, provided that the explanations included in the annex of the Communiqué regarding such exemptions and deductions are incorporated into the relevant sections of the reports prepared within the scope of full certification, taxpayers will not be required to submit a separate certification report. In line with this, the cover, general information, procedural review, and conclusion sections of the e-Sworn CPA Full Certification Report have been updated, enabling all certification procedures to be prepared within a single report.

To access the said Announcement, please [click](#).

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

# Tax



**ANNOUNCEMENTS: ANNOUNCEMENT HAS BEEN PUBLISHED REGARDING THE GLOBAL MINIMUM TOP-UP TAX IMPLEMENTATION AND THE DRAFT GLOBAL MINIMUM TOP-UP TAX RETURN AND NOTIFICATION FORMS**

**TAX 2026-013**  
**08/04/2026**

Pursuant to article 7 added to the Corporate Income Tax Law No. 5520, the Global Minimum Top-up Tax is determined based on the Income Inclusion Rule (IIR) and the Undertaxed Payments Rule (UTPR). Within the scope of the IIR, the taxpayer of the global minimum top-up corporate tax is the entity in Türkiye that is part of a multinational enterprise group and serves as:

- the ultimate parent entity,
- the intermediate parent entity, or
- the partially owned parent entity

of enterprises located in other jurisdictions.

Detailed explanations regarding Global Minimum Top-up Tax taxpayers are provided in Section “4.1. Taxpayers of the Global Minimum Top-up Tax” of the General Communiqué on the Implementation of Local and Global Minimum Top-up Corporate Income Tax.

Accordingly, taxpayers subject to the Global Minimum Top-up Tax are required to establish a tax liability under the code “0064 – Global Minimum Top-up Corporate Income Tax” at the tax office directorates to which they are affiliated for corporate income tax purposes.

Draft versions of the “Global Minimum Top-up Corporate Income Tax Return” and its annex, the “Global Minimum Top-up Corporate Income Tax Information Return,” which must be submitted by such taxpayers during the declaration period, have been made available for informational purposes.

In addition, although not directly subject to the Global Minimum Top-up Tax, entities in Türkiye that are members of multinational enterprise groups within scope are required to submit a “Notification Form Regarding the Global Minimum Top-up Corporate Income Tax” during the declaration period. Draft versions of this form and its annex, the “General Information Form on the Multinational Enterprise Group,” to be completed by entities whose groups have not submitted an information return either in Türkiye or in other jurisdictions party to the “Multilateral Competent Authority Agreement on the Exchange of Global Minimum Tax Information (GIR-MCAA),” have also been shared with taxpayers.

On the other hand, the returns and their annexed information forms will not be requested from taxpayers in “xml/json” format; instead, they will be completed through the screens of the new e-filing system.

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

# Tax



**ANNOUNCEMENTS: DRAFT GENERAL COMMUNIQUÉ NO. 25 ON CORPORATE INCOME TAX HAS BEEN PREPARED**  
**TAX 2026-014**  
**08/04/2026**

With article 32 of Law No. 7524 and article 2 of Law No. 7566, amendments have been made to the Corporate Income Tax Law No. 5520 and the Personal Income Tax Law No. 193 regarding the conditions for the corporate tax exemption applicable to investment funds and partnerships, as well as the introduction of a fourth provisional tax period. In addition, the Corporate Income Tax Law includes provisions regarding the evaluation of profits and losses arising from exemption applications, as well as the implementation of the minimum tax.

Explanations on the subject are provided in the Draft General Communiqué No. 25 on Corporate Income Tax.

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

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



**ANNOUNCEMENTS: ANNOUNCEMENT HAS BEEN PUBLISHED REGARDING THE LINE “509 – VAT SUBJECT TO DEDUCTION DUE TO NON-DEDUCTIBLE EXPENSES” IN THE VAT RETURN NO. 1**  
**TAX 2026-015**  
**13/04/2026**

The following explanations have been deemed appropriate regarding the issues causing uncertainty in relation to the line “509 – VAT Subject to Deduction Due to Non-Deductible Expenses (NDE)” in the VAT Return No. 1.

Pursuant to article 30/d of the VAT Law No. 3065, VAT paid on expenses that are not accepted as deductible in the determination of income under the Personal Income Tax Law and Corporate Income Tax Law cannot be deducted. Therefore, VAT related to expenses that are clearly within this scope in the current period should not be declared under the line “108 – VAT on Domestic Purchases” in the “Other Deductions” table under the “Deductions” tab of the VAT Return No. 1. Accordingly, no entry should be made for such amounts in the line “509 – VAT Subject to Deduction Due to NDE” under the “Other Transactions” table in the “Tax Base” tab for the same period.

However, if it is subsequently determined that VAT previously deducted in earlier periods relates partially or entirely to expenses that are not accepted as deductible under the Personal Income Tax Law and Corporate Income Tax Law, such amounts must be declared in the line “509 – VAT Subject to Deduction Due to NDE” in the “Other Transactions” table under the “Tax Base” tab of the VAT Return No. 1 for the period in which this determination is made.

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

# Tax



**ANNOUNCEMENTS: CIRCULAR NO. 72 UNDER CORPORATE INCOME TAX LAW NO. 5520 HAS BEEN PUBLISHED**  
**TAX 2026-016**  
**13/04/2026**

With Circular No. 72 issued under Corporate Income Tax Law No. 5520, the revaluation rate to be applied for the first provisional tax period of 2026 has been determined as 4.19%.

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



**BULLETIN:**  
**TAX 2026-031**  
**17/04/2026**

**AMENDMENTS TO TAX LAWS INTRODUCED BY LAW NO. 7577 ON AMENDMENTS TO CERTAIN LAWS**

With Law No. 7577 on Amendments to Certain Laws, published in the Official Gazette dated April 17, 2026 and numbered 33227, significant amendments have been made to various laws, primarily tax legislation. Within this scope, it has been regulated that advertising and promotional expenses related to all kinds of games of chance and betting cannot be considered as deductible expenses in the determination of the personal income and corporate income tax base; in other words, such expenses are treated as non-deductible expenses. The provision in question entered into force on the date of publication of the Law and will apply to expenditures made after April 17, 2026.

The Law has also introduced significant changes to the tax advantages of hospitals belonging to foundation universities. Accordingly, the exemption previously granted under corporate income tax exemption for these institutions has been abolished, and it has been stipulated that corporate income tax will be paid on the income they generate. In addition, the deliveries and services provided by hospitals and similar institutions operated by higher education institutions belonging to foundations granted tax exemption by the President have also been excluded from the scope of VAT exemption. These regulations are planned to enter into force on January 1, 2027.

On the other hand, a new regulation has been introduced to exempt from VAT the transfer of immovable properties within the scope of expropriation to the state and public legal entities carrying out the expropriation, and this provision will enter into force on June 1, 2026. The scope of the personal income and corporate income tax exemption granted to earnings derived from the sale of goods produced in free zones has also been expanded; not only sales abroad, but also sales within the free zone and to other free zones have been included within the scope of the exemption. This amendment has entered into force to apply to earnings obtained as of January 1, 2026.

Finally, in compliance with the decision of the Constitutional Court, with the amendment made to the Special Consumption Tax Law, the regulation has been expanded so that not only disabled individuals who can personally use the vehicle, but also individuals with an orthopaedic disability rate of 40% or more who cannot obtain a driver's license can benefit from the SCT exemption in vehicle purchases. This provision has also entered into force as of the date of publication of the Law.

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

# Tax



**BULLETIN:**  
**TAX 2026-032**  
**30/04/2026**

**THE MINIMUM SHAREHOLDING REQUIREMENT OF 50% SOUGHT FOR THE 50% EXEMPTION APPLICABLE TO FOREIGN SUBSIDIARY INCOME HAS BEEN REDUCED TO 20%, AND THE EXEMPTION RATE FOR CORPORATIONS HAS BEEN INCREASED TO 80%, WHILE THE 80% DEDUCTION APPLICABLE TO CERTAIN SERVICE INCOME PROVIDED ABROAD HAS BEEN INCREASED TO 100%**

As announced in our Bulletin No. 2024/005, with Law No. 7491, to be applied to income and earnings for taxation periods starting as of 01/01/2023, pursuant to paragraph 4 added to article 22 of the Personal Income Tax Law and the provision added to article 5/b of the Corporate Income Tax Law, half of the dividends obtained from corporations in the nature of joint-stock and limited liability companies whose legal and business centres are located abroad have been exempted from personal income and corporate income tax, provided that the following conditions are met.

- Holding at least 50% of the paid-in capital of such corporations
- Transferring the entire dividend income to Türkiye by the deadline for filing the annual personal income and corporate income tax return

The President is authorized to reduce the exemption rate to be applied to such dividends and the 50% rate specified in the fourth paragraph separately or jointly down to zero or to increase them up to 100%.

Based on this authority, with Decision No. 11257, the President has reduced the minimum shareholding ratio specified in the article to 20%, to be applied to income and earnings for taxation periods starting as of 01/01/2026. In addition, for corporate income taxpayers, the 50% exemption rate has been increased to 80%. The exemption rate for personal income taxpayers has been maintained at 50%.

On the other hand, with the same Law, the deduction rate applicable to income derived from services provided abroad, such as architecture, engineering, design, software, medical reporting, bookkeeping, call centre services, product testing, certification, data storage, data processing, data analysis, and certain other services to be determined by the Ministry pursuant to articles 89/13 of the Personal Income Tax Law and 10/ğ of the Corporate Income Tax Law, has been increased from 50% to 80%, and a condition has been introduced requiring that the entire income be brought to Türkiye by the deadline for filing the annual personal income and corporate income tax return in order to benefit from this deduction. The Law has also granted the President the authority to increase the deduction rate up to 100% and to reduce the amount required to be transferred to Türkiye down to zero or increase it up to the statutory level.

Based on this authority, with the same Decision, the President has increased the 80% deduction rate to 100%, to be applied to income and earnings for taxation periods starting as of 01/01/2026. Naturally, in order to benefit from this deduction, it is required that the entire income derived from such services be brought to Türkiye by the deadline for filing the annual personal income and corporate income tax return.

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

**PEOPLE**  
**COMMUNICATION**  
**CLIENT NEEDS**  
**VALUE**  
**COMMITMENT**

# Labor Law and Social Security



**BULLETIN:**  
**LABOR LAW AND SOCIAL SECURITY**  
**2026-018**  
**01/04/2026**

## **COMMUNIQUÉ ON AMENDMENTS TO THE COMMUNIQUÉ ON WORKPLACE HAZARD CLASSES RELATED TO OCCUPATIONAL HEALTH AND SAFETY**

With the “Communiqué on Amendments to the Communiqué on Workplace Hazard Classes Related to Occupational Health and Safety” published in the Official Gazette dated 01/04/2026 and numbered 33211 by the Ministry of Labor and Social Security, certain amendments have been made to the NACE codes included in Annex-1 of the Communiqué on Workplace Hazard Classes Related to Occupational Health and Safety, which was published in the Official Gazette dated 06/12/2012 and numbered 28509.

To access the said Regulation, please [click](#).

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



**BULLETIN:**  
**LABOR LAW AND SOCIAL SECURITY**  
**2026-019**  
**06/04/2026**

## **REGULATION ON THE PROCEDURES AND PRINCIPLES OF OCCUPATIONAL HEALTH AND SAFETY TRAINING FOR EMPLOYEES HAS BEEN PUBLISHED IN THE OFFICIAL GAZETTE**

With the new “Regulation on the Procedures and Principles of Occupational Health and Safety Training for Employees” published in the Official Gazette dated 02/04/2026 and numbered 33212 by the Ministry of Labor and Social Security, the previous Regulation dated 2013 has been repealed and the occupational health and safety training processes have been comprehensively re-regulated. With the new regulation, the obligations of the employer have been expanded; more detailed rules have been introduced regarding the content, duration, and implementation of the trainings. Within this scope, it has been made mandatory that onboarding trainings be provided practically and face-to-face, and it has been stipulated that basic trainings must be completed within at most three months from the start of employment. In addition, it has been made mandatory to document the trainings and keep them in the employee’s personnel file.

The Regulation has also introduced important provisions in favour of employees. Accordingly, it has been clearly stated that the cost of occupational health and safety trainings cannot be reflected to employees, and it has been stipulated that training periods shall be considered as working time and, if they exceed the weekly working hours, they shall be evaluated as overtime work. In addition, the obligations of employees to attend, follow, and apply what they have learned in the trainings have also been clearly regulated.

Among the other notable amendments in the new Regulation are the expansion of the scope of onboarding trainings to include apprentices and interns, the customization of training content according to workplace risks and the work performed, the preparation of training programs on an annual basis, and the clarification of the criteria regarding the competence of trainers. In addition, the measurement and evaluation process of basic trainings has been made systematic, and an exam requirement has been introduced with a minimum success score of 60 points. Employees who fail are granted an additional exam right, and in case of failure, it has been stipulated that the training shall be repeated.

Finally, a success requirement has been introduced for the certification of trainings, and it has been made possible for all documents to be prepared and stored electronically. Thus, it is aimed to ensure that occupational health and safety training processes gain a more systematic structure and become compatible with digital environments.

To access the said Regulation, please [click](#).

To access the Annex of the Regulation, please [click](#).

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

# Labor Law and Social Security



**BULLETIN:**  
**LABOR LAW AND**  
**SOCIAL SECURITY**  
**2026-020**  
**15/04/2026**

## **SSI CIRCULAR ON AMENDMENTS TO THE CIRCULAR NO. 2020/8 REGARDING ADMINISTRATIVE FINES**

With the relevant Circular, the provision in the Circular No. 2020/08 on Administrative Fines, which allowed no administrative fine to be imposed for declarations submitted after the legal deadline but containing “0 days 0 earnings” in terms of both premium payment days and earnings subject to premium, has been abolished. This amendment will be applicable as of the declarations related to the April 2026 period and thereafter. Accordingly, administrative fines will be imposed for monthly premium and service documents or withholding and premium service returns submitted after the legal deadline and containing “0 days 0 earnings” for the period 2026/04 and thereafter. On the other hand, no fines will be imposed for retroactive notifications of the same nature related to the period 2026/03 and earlier.

In practice, a “0 days 0 earnings” notification may arise in cases such as the insured being on sick leave or unpaid leave for the entire month, termination of the employment contract due to absence at the beginning of the month, or no payment being made for idle periods within the scope of mediation agreements. With the new regulation, even in such cases, submitting the declaration after the legal deadline will give rise to a risk of penalty.

Within this scope, the administrative fine to be applied for declarations submitted after the legal deadline has been determined as one-fifth of the minimum wage per insured person for the original document (TRY 6,606 for 2026), and one-eighth for supplementary documents (TRY 4,128 for 2026). Therefore, in order to avoid administrative fines in cases where retroactive “0 days 0 earnings” notifications are required, it is important to pay particular attention to submitting the declarations within the legal period.

You can review our Bulletin for details.



**BULLETIN:**  
**LABOR LAW AND**  
**SOCIAL SECURITY**  
**2026-021**  
**17/04/2026**

## **LAW NO. 7577 ON AMENDMENTS TO CERTAIN LAWS HAS BEEN PUBLISHED IN THE OFFICIAL GAZETTE**

The bill submitted to the Grand National Assembly of Türkiye on 02/03/2026, which also included discussions regarding the exemption amount of meal allowances, has been enacted with the Law No. 7577 on Amendments to Certain Laws, published in the Official Gazette dated 17/04/2026 and numbered 33227. With article 10 of the said Law, amendments have been made to article 80 of the Social Insurance and General Health Insurance Law No. 5510, and the payments that will not be subject to earnings subject to premium have been re-regulated. Within this scope, it has been stipulated that, in cases where meals are not provided by the employer at the workplace, the portion of the daily meal allowance provided for the days worked up to TRY 300 shall be exempt from earnings subject to premium.

In the regulation made, no distinction has been introduced regarding whether the meal allowance is provided in kind or in cash. Therefore, unless otherwise regulated by the Social Security Institution, the portion of the meal allowance up to TRY 300 per day will be considered within the scope of the insurance premium exemption regardless of the method of payment. In addition, it has been regulated that the said amount will be increased each year according to the revaluation rate and that fractions not exceeding 5% of the determined amount will not be taken into account.

The Law entered into force as of 17/04/2026, and it is expected that the technical details regarding payroll applications will be clarified through secondary regulations to be published by the Social Security Institution.

You can review our Bulletin for details.

# Labor Law and Social Security



**BULLETIN:  
LABOR LAW AND  
SOCIAL SECURITY  
2026-023  
28/04/2026**

## **GENERAL LETTER ON THE MINIMUM LABOR PRACTICE IN THE CONSTRUCTION OF SOLAR AND WIND POWER PLANTS**

With the General Letter titled “Minimum Labor Practice in the Construction of Solar and Wind Power Plants” dated 20/04/2026, published by the Social Security Institution, significant amendments and new principles ensuring uniformity in practice regarding the minimum labor application in the construction of solar power plants (SPP) and wind power plants (WPP) have been determined. As is known, the minimum labor practice aims to prevent unregistered employment by determining the amount of labor required according to the nature, scope, and capacity of the work. Within this scope, especially in private construction works and works subject to tender, it is mandatory to conduct a minimum labor inspection before issuing a clearance certificate.

With the new regulation, whereas previously the cost determination in SPP and WPP projects by the Social Security Institution was mostly carried out through workplace records and inspections, in line with the amendments made in zoning legislation, it has been ensured that the construction area can be determined objectively and in a standardized manner. Accordingly, for building permits obtained after certain dates, in minimum labor calculations, the total construction area specified in the permit together with the building class and group will be taken as basis, and the files will be finalized by the unit without being referred to the inspection process.

On the other hand, for projects with permits obtained before 12/05/2023 for SPP and 11/03/2025 for WPP, and which do not have renewal or amendment permits in compliance with the new regulations, cost determination will continue to be carried out through inspection. In addition, for projects that started without a permit and were later permitted, the permit data may be taken as basis directly if certain conditions are met; otherwise, the inspection method will be applied.

Regarding the transition process, files that have not yet been finalized at the administrative stage may be re-evaluated within the framework of the new regulation; files for which the inspection process is ongoing but can be finalized with the new method will be returned to the unit in order to accelerate the process. Furthermore, it has been explicitly emphasized that the technical integrity of the facility will be taken as basis in calculations, that fragmented cost determination will not be made based on limited areas only, and that the total construction area in the permit will be taken as basis in clearance certificates.

As a result, with the said General Letter, standardization has been ensured in the minimum labor practice in SPP and WPP constructions, it has been aimed to conclude processes more quickly by reducing inspection procedures, and accordingly, a positive development has been achieved in terms of reducing the risks of delay penalties and late payment interest for employers.

To access the said General Letter, please [click](#).

You can review our Bulletin for details.

# Labor Law and Social Security



**BULLETIN:**  
**LABOR LAW AND**  
**SOCIAL SECURITY**  
**2026-024**  
**30/04/2026**

## **PRESIDENTIAL DECISION REGARDING THE REDUCTION OF THE STATE CONTRIBUTION RATE IN UNEMPLOYMENT INSURANCE HAS BEEN PUBLISHED IN THE OFFICIAL GAZETTE**

As is known, the financing of the Unemployment Insurance Fund is provided through premiums paid by the state, the employer, and the insured (employee). The contribution rates are determined over the insured's monthly gross earnings subject to premium as 1% by the insured, 2% by the employer, and 1% as the state contribution, and are collected within the Unemployment Insurance Fund.

The purpose of covering unemployment insurance premiums by the parties in this manner is to finance the relevant services and administrative expenses, primarily unemployment benefits.

Within this scope, with Presidential Decision No. 11258 published in the Official Gazette dated 30/04/2026 and numbered 33239, the state contribution rate specified in article 49 of the Unemployment Insurance Law No. 4447, which was 1%, has been reduced to 0.5% with the amendment made.

With this regulation, the rate of the contribution transferred by the state to the Unemployment Insurance Fund has been reduced, while no change has been made in the premium rates paid by the employer and the insured to unemployment insurance.

You can review our Bulletin for details.

# Incentives and Government Supports



**BULLETIN:  
INCENTIVES AND  
GOVERNMENT  
SUPPORTS 2026-005  
10/04/2026**

## **AMENDMENT TO THE COMMUNIQUÉ ON THE DETERMINATION OF THE FORMAT OF THE SWORN-IN CPA REPORT FOR INVESTMENT COMPLETION VISA**

Article 8 of the section titled “DOCUMENTS REQUIRED FOR INVESTMENT COMPLETION VISA” in Annex-4 of the Communiqué on the Implementation of the Decision on State Aids in Investments, published in the Official Gazette dated 21/6/2025 and numbered 32933, has been amended as follows:

“8. A Sworn-in Certified Public Accountant report prepared in accordance with the format set out in Annex-5, to be valid for all investment subjects except investments aimed at electricity generation and to be applied also to incentive certificates issued based on previous Council of Ministers decisions, in cases to be determined by the General Directorate.”

The Communiqué has entered into force on the date of its publication, and the Sworn-in CPA Report to be requested for investment completion visa procedures has been standardized.

To access the said Communiqué, please [click](#).

To access the amended Annex-5, please [click](#).

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



**BULLETIN:  
INCENTIVES AND  
GOVERNMENT  
SUPPORTS 2026-006  
13/04/2026**

## **CRITICAL RAW MATERIAL LIST HAS BEEN ADDED TO THE COMMUNIQUÉ ON THE STRATEGIC PRIORITY AND TECHNICAL EVALUATION OF INVESTMENT PROJECTS**

Subparagraph (ç) of the first paragraph of article 3 of the Communiqué on the Strategic Priority and Technical Evaluation of Investment Projects, published in the Official Gazette dated 26/11/2023 and numbered 32381, has been re-regulated as follows, and the phrase “(Annex.3)” in subparagraph (h) has been amended as “(Annex.4)”:

“ç) Critical Raw Material List: the list included in Annex-3 of this Communiqué, which contains raw materials that have high economic and strategic importance for the national economy and are at high risk of supply disruption,”

Subparagraph (b) of the first paragraph of article 4 of the same Communiqué has been amended as follows:

“b) Projects aiming to produce a product within the scope of the Strategic Priority Product List (Annex-1) and/or to carry out development activities in the technology fields included in the Technology Fields List (Annex-2), or to produce systems based on these technologies, or to make investments aimed at intensive use of these technologies in the production process, and/or to obtain, process, or subject the elements included in the Critical Raw Materials List (Annex-3) to processes that will provide high added value.”

To access the said Communiqué, please [click](#).

To access the amended annexes, please [click](#).

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

# Incentives and Government Supports



**BULLETIN:  
INCENTIVES AND  
GOVERNMENT  
SUPPORTS 2026-007  
17/04/2026**

## **EXTENSION OPPORTUNITY HAS BEEN INTRODUCED FOR INWARD PROCESSING CERTIFICATES**

The following paragraphs have been added to provisional article 37 of the Inward Processing Regime Communiqué published in the Official Gazette dated 20/12/2006 and numbered 26382:

“(6) Provided that an application is made to the Ministry within 6 (six) months from the date this paragraph enters into force, for inward processing authorization certificates/inward processing permits issued before the date this paragraph enters into force and whose export commitment accounts have not yet been closed (excluding inward processing permits issued for goods under tariff positions/sub-positions 7108, 7112.91, 7113.19), an additional period not exceeding 3 (three) months and equal to half of the original duration of the certificate/permit shall be granted as of the date the application is deemed appropriate.

(7) Provided that an application is made to the Ministry within 6 (six) months from the date this paragraph enters into force, for inward processing permits issued before the date this paragraph enters into force and whose export commitment accounts have not yet been closed for goods under tariff positions/sub-positions 7108, 7112.91, 7113.19, an additional period not exceeding 1 (one) month and equal to half of the original duration of the permit shall be granted as of the date the application is deemed appropriate.”

The Communiqué has entered into force on the date of its publication.

To access the said Communiqué, please [click](#).

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

# Featured News and Publications of the Month



We have completed the Applied Corporate Risk Management Training delivered with the valuable contributions of Tuğçe Aydoğan, CIA, Görkem Erdoğan, and Kutluhan Kayapınar from the BDO Türkiye Risk Advisory Services Team.

Throughout the training, we progressed with the perspective that risk is not only something to be identified but also a value element that must be properly positioned and managed. Together with our participants, we carried out practical studies on systematically addressing risks, structuring evaluation approaches, and effectively designing control mechanisms.



We have successfully concluded the 12th Global Risks Summit!

It was a great pleasure for us to take part in this valuable organization organized by the Corporate Risk Management Association and to come together with industry professionals.

Risk management continues to be one of the most important building blocks of sustainable growth. In this context, the insights shared and the connections established were truly inspiring. We would like to thank everyone who contributed and visited our stand!



Together with the BDO Türkiye GRC Services Team, we have successfully completed the 4-week "Corporate Ethics and Governance" training program organized for the members of the Women Employers and Industrialists Association of Turkey (KAİSDER). We sincerely thank all KAİSDER members who joined us on this journey, contributed, and actively participated.

# Featured News and Publications of the Month

**EMRAH AKIN****Partner – Tax**

BDO İstanbul Office

- Bloomberg HT Our Tax Partner Emrah Akin evaluated the topic “The Crypto Taxation Regulation Has Been Withdrawn from the Grand National Assembly of Türkiye and the Corporate Income Tax Filing Period Has Begun” on Bloomberg HT on April 3.
- Bloomberg HT Our Tax Partner Emrah Akin evaluated the topic “Has the Tax Amnesty Been Shelved? The SCT Regulation on Diamonds and Other Precious Stones Has Been Withdrawn from the Grand National Assembly of Türkiye and the Issue of Fiscal Devices and VAT in Taxis” on Bloomberg HT on April 10.
- Bloomberg HT Our Tax Partner Emrah Akin evaluated the topic “January–March Budget Results and What We Need to Do to Attract Investments in the Gulf to Our Country from the Perspective of Tax and Incentives” on Bloomberg HT on April 17.
- Bloomberg HT Our Tax Partner Emrah Akin evaluated the topic “What Should Be Done Regarding the Obligation to Use Fiscal Devices in Taxis and the Increasing Tax Burden on Wage Earners?” on Bloomberg HT on April 24.

# Published Articles & Opinion Columns

## ERDOĞAN SAĞLAM

**Managing Partner - Tax**  
**Sworn Financial Advisor**  
BDO Istanbul Office

T24 While the Ministry of Finance automatically transfers income to tax returns in its declaration systems, why does it not transfer education and healthcare expenses?

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T24 What is known about the draft communiqué published by the Ministry of Finance regarding real estate investment funds and partnerships?

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## HALUK ERDEM

**Partner – Tax**  
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## ERDAL GÜLEÇ

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