

A futuristic, white, metallic-looking robotic hand is shown holding a silver pen. The hand is positioned in the lower-left quadrant of the page. The background is a dark blue space with glowing, colorful orbits (cyan, purple, blue) and a central bright blue light source. The overall aesthetic is high-tech and digital.

BDO Denet Monthly Report

FINANCIAL DEVELOPMENTS IN THE LAST MONTH

- THE GLOBAL MINIMUM TOP-UP TAX RETURN E-BEYAN (E-DECLARATION) SYSTEM AND NOTIFICATION FORM HAVE BEEN LAUNCHED
- THE COMMUNIQUÉ AMENDING THE GENERAL COMMUNIQUÉ ON CORPORATE INCOME TAX (SERIES NO: 25) HAS BEEN PUBLISHED
- LAW NO. 7578 AMENDING THE SOCIAL SERVICES LAW AND CERTAIN LAWS HAS BEEN PUBLISHED
- LAW NO. 7582 INTRODUCING AMENDMENTS TO CERTAIN FINANCIAL REGULATIONS HAS BEEN PUBLISHED

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May 2026 Financial Agenda

Dear Readers,

While we were preparing to take a breath of fresh air after submitting the Corporate Income Tax Returns in April, unfortunately, we could not take this breath due to the successive new regulations.

The most significant item on the agenda of May was undoubtedly the Law on Amendments to Certain Laws, which was accepted by the Grand National Assembly of Turkey with Law No. 7582 and published in the Official Gazette dated 04.06.2026 and numbered 33270.

This Law contains important regulations especially aimed at ensuring the entry of foreign currency and foreign investors into the country. These are briefly as follows:

- The maximum deferral period regarding the deferral of public receivables has been increased from 36 months to 72 months, and the amount of receivables for which no guarantee will be sought for deferral has been increased from TRY 50,000 to TRY 1,000,000.
- Personal Income Tax and Inheritance and Transfer Tax exemptions and deductions have been introduced for persons considered to have newly settled in Türkiye.
- Ameliorative regulations have been made regarding the wage exemption in benefits provided to service personnel working in techno-startup companies by granting them shares.
- Significant tax advantages have been introduced regarding qualified service centres. Higher tax advantages have been envisaged for qualified service centres operating in industrial zones to be determined by the President and in the Istanbul Financial Center.
- A corporate income tax deduction of up to 95% of the earnings of those engaged in transit trade or mediating trade carried out abroad has been provided. This deduction has been determined as 100% for corporations operating in industrial zones to be determined by the President and in the Istanbul Financial Center.
- The corporate income tax rate for corporations engaged in industrial and agricultural production has been reduced from 25% to 12.5%, to apply to earnings obtained as of 1.1.2027.
- A new wealth amnesty has been introduced. Within this scope, tax inspections and tax assessments derived from these assets cannot be conducted by bringing money, gold, foreign currency, securities, and other capital market instruments located abroad into the country or by recording the assets of the same nature located in the country.

May 2026 Financial Agenda

Apart from this, another important tax development of May was the General Communiqué No. 25 on Corporate Income Tax. The significant matters contained in this Communiqué can be listed as follows:

- Explanations have been provided regarding the profit distribution obligation introduced for investment funds to benefit from the corporate income tax exemption due to the income they derive from their immovable properties.
- It has been explained that profits and losses arising from the same type of exempt activities can be offset against each other, whereas profits and losses arising from different types of exempt activities cannot be offset against each other; furthermore, even if the transactions subject to exemption are of the same type, each of them will be handled separately, and profitable transactions must be taken into account as exempt while loss-making transactions must be treated as non-deductible expenses.
- Explanations have been provided regarding the determination of the investment contribution amount to be deducted from the minimum corporate tax.

Apart from those mentioned above, other important tax regulations introduced in May can be briefly summarized as follows:

- The withholding rate in nuclear power plant construction and repair works extending over years has been reduced from %5 to %1.
- Tender decisions regarding social housing construction works opened by the Housing Development Administration and contracts made with this administration have been exempted from stamp duty until 31/12/2027.
- The rate of accommodation tax has been reduced from %2 to %1, to apply until 31/12/2026.
- Tax regulations have been made regarding donations made to Darülaceze.

You can find our circulars regarding the developments for May, which we have tried to summarize above, in our Bulletin. We wish ease to all employees under this intense bombardment of legislation.

Sincerely,

Haluk ERDEM
Partner / Tax
BDO İstanbul Office



BDO Türkiye is 45 years old!

For 45 years, we have been adding value to the business world with our trust, expertise, and innovative perspective.

Since the very first day of our establishment, we have grown and developed together and always strived for the better.

We would like to thank all our employees, business partners, and clients who have contributed to this journey.

Here's to many more years and successes together!



BDO Academy June Training Calendar Published!

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


Tarih	Eđitim Adı
3 June 2026	ISO/IEC 27701:2025 - Privacy Information Management - Requirements
8 - 12 June 2026	ISO 22301:2019 Business Continuity Management System Lead Auditor Training (CQI and IRCA Approved)
11 - 12 June 2026	Applied Internal Audit Training
16 June	Basic Transfer Pricing
18 June	Avoidance of Double Taxation Treaties and Payments Made Abroad Training
22 - 26 June	ISO/IEC 27001 Information Security Management System Lead Auditor Training (CQI and IRCA Approved)




Click on the link for detailed information and registration:

<https://bdoakademi.com.tr/>

See you on June 16!


 **Topic: Tax Law Amendments Introduced by Law No. 7582 and Corporate Tax Communiqué No. 25**

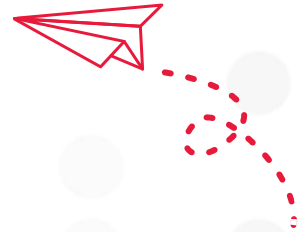
 Haluk Erdem / Partner - Tax
Erdal Güleç / Partner - Tax

 16 June 2026, Tuesday

 14:00 - 15:00

 Microsoft Teams

 Participants: Our Full Certification and Tax Advisory Clients



Tax



BULLETINS:
TAX 2026-033
04/05/2026

REGULATIONS HAVE BEEN MADE REGARDING DONATIONS MADE TO DARÜLACEZE

With Law No. 7578 amending the Social Services Law and Certain Laws, certain tax regulations have been made regarding donations and aid made to Darülaceze.

With the added expressions, the entire cost value of food, cleaning, clothing, and fuel materials donations made to Darülaceze within the scope of food banking for the purpose of helping the poor can be written as expenses in the determination of income and corporate income tax.

The entire cost value of food, cleaning, clothing, and fuel materials donations made to Darülaceze within the scope of food banking for the purpose of helping the poor can be subject to deduction on the annual personal income tax return.

The entire amount of cash donations and aid made to Darülaceze (excluding its economic enterprises) against receipt can be subject to deduction on the annual personal income and corporate income tax (including provisional tax) return.

The free delivery of food, cleaning, clothing, and fuel materials made to Darülaceze within the scope of food banking for the purpose of helping the poor will be exempt from VAT.

In parallel with these regulations in the Law, with article 25/A added to come after article 25 of the Darülaceze Regulation, it has been regulated that Darülaceze may engage in food banking activities in accordance with the provisions of the relevant legislation for the purpose of helping those in need and may provide soup kitchen services to those in need.

Since these regulations entered into force on 01/05/2026, the date the Law was published, the tax advantages regarding the above-mentioned donations and aid are valid for those made after this date.

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

Tax



BULLETINS:
TAX 2026-034
04/05/2026

THE RATE OF ACCOMMODATION TAX HAS BEEN REDUCED FROM %2 TO %1, TO APPLY UNTIL 31/12/2026

Pursuant to article 34 of Law No. 6802, the overnight stay service provided in accommodation facilities such as hotels, motels, holiday villages, pensions, apart hotels, guesthouses, campsites, chalets, highland houses, and all other services presented within the accommodation facility by being sold together with this service (such as food, beverage, activity, entertainment services and the use of pools, sports, thermal and similar areas) are subject to accommodation tax.

The taxpayers of the tax are those who provide these accommodation services, and the taxation period is monthly.

The statutory rate of the tax is %2, and the President is authorized to increase this rate up to one fold, to reduce it down to half, and to determine different rates within these limits.

Indeed, using this authority, the President has decided with the Presidential Decision No. 11263 published that this rate shall be applied as %1 from 01/05/2026 until 31/12/2026.

That is, if there is no other regulation, the rate of accommodation tax will be applied as %2 again as of 01/01/2027.

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

Tax



ANNOUNCEMENTS: ANNOUNCEMENT HAS BEEN PUBLISHED REGARDING THE UPLOADING OF INVENTORY BOOKS AND LEDGER FILES WITHIN THE SCOPE OF THE E-LEDGER APPLICATION
TAX 2026-018
06/05/2026

According to the announcement published by the Revenue Administration, there is no uploading option in the form of “Uploading Choice Based on Monthly or Provisional Tax Periods” for the inventory book within the scope of the e-Ledger application, and the uploading periods are as specified for all taxpayers keeping the inventory book as e-Ledger.

In the e-Ledger application; the process of creating and uploading the journal and general ledger and the related ledger files, and the process of creating and uploading the inventory book and inventory book ledger files are systematically independent from each other. There is no requirement that the journal and/or general ledger for the first month of the accounting period must be uploaded in order for the inventory book and its ledger file to be uploaded.

The compatible software program to be used in the process of creating, signing/approving, and uploading the inventory book to the e-Ledger application must be the same as the compatible software program used in creating the journal and general ledger.

The letter of consent given for the certified public accountant with whom a mediation responsibility contract has been signed for the purpose of signing the journal and general ledger and ledger files in the e-Ledger application or for the compatible software is also valid for signing the inventory book and related ledger files, and there is no need to give a new letter of consent additionally for the inventory book.

Our Administration systems have been made ready in order for those keeping the inventory book as e-Ledger to be able to upload the inventory book and inventory book ledger files regarding the first day of their accounting periods, and it is possible for taxpayers to upload via webservice or e-Ledger application.

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



ANNOUNCEMENTS: TAX PROCEDURE LAW (TPL) GENERAL COMMUNIQUÉ NO. 593 REGARDING THE USE OF NEW GENERATION CASH REGISTERS (NGCRs) HAS BEEN PUBLISHED
TAX 2026-019
08/05/2026

For the purpose of supporting the registered economy, facilitating the business processes of taxpayers, issuing electronic documents that are mandatory to be issued in an integrated manner to include collection information, and increasing the level of tax compliance, it has been made possible to issue electronic documents from new generation cash registers.

By providing the opportunity to issue both retail sales receipts and e-Documents from a single device instead of two devices/applications, the transactions of especially small enterprises regarding document issuance have been facilitated.

Regulations have been made aimed at determining the procedures and principles regarding the issuance of electronic documents such as e-Archive Invoice and e-Invoice, which are mandatory to be issued, from NGCRs.

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

Tax



ANNOUNCEMENTS: THE GLOBAL MINIMUM TOP-UP CORPORATE INCOME TAX RETURN E-BEYAN (E-DECLARATION) TEST SYSTEM HAS BEEN LAUNCHED
TAX 2026-020
20/05/2026

Within the framework of the Fifth Part added to the Corporate Income Tax Law No. 5520 with Law No. 7524, the Local and Global Minimum Top-up Tax has entered into force.

The “Global Minimum Top-up Corporate Income Tax Return” and “Global Minimum Top-up Corporate Income Tax Information Return” prepared for this purpose have been opened for implementation in the new “e-Beyan Test” system in order for our taxpayers and professionals to experience data entry and calculation processes.

Multinational enterprise groups whose annual consolidated revenue in the consolidated financial statements of the ultimate parent entity exceeds the threshold of Turkish lira equivalent to EUR 750 million in at least two of the four accounting periods preceding the accounting period in which income is reported fall within the scope of local and global minimum top-up tax implementation.

The global minimum top-up tax is determined based on the Income Inclusion Rule and the Undertaxed Payments Rule. Within the scope of the Income Inclusion Rule, the taxpayer of the global minimum top-up corporate tax is the entity in Türkiye that is part of a multinational enterprise group within scope and serves as: the ultimate parent entity, the intermediate parent entity, or the partially owned parent entity of enterprises located in other jurisdictions.

Within this scope, in order for the said taxpayers to be able to test the relevant returns, they 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.

Users who have established their tax liability will have the opportunity to use the relevant return for testing purposes by accessing the “e-Beyan Test” module after logging into the Digital Tax Office with their existing user codes and passwords. In this process, our taxpayers and professionals may transmit their questions or suggestions regarding the return to the GloBE@gelirler.gov.tr electronic mail address.

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

Tax



BULLETINS:
TAX 2026-035
22/05/2026

TENDER DECISIONS REGARDING SOCIAL HOUSING CONSTRUCTION WORKS OPENED BY THE HOUSING DEVELOPMENT ADMINISTRATION AND CONTRACTS MADE WITH THIS ADMINISTRATION HAVE BEEN EXEMPTED FROM STAMP DUTY UNTIL 31/12/2027

With the Provisional Article 5 added to the Stamp Duty Law with Law No. 7579 on Amendments to the Land Registry Law and Certain Laws and the Decree Law No. 375, in tenders regarding social housing and construction works put out to tender together with housing by the Housing Development Administration Presidency from the date this article entered into force on 22/5/2026 until 31/12/2027 (including this date), including those for which a tender announcement has been made previously but the deadline for bidding has not passed, the tender decisions taken and the contracts executed between the Presidency and the contractors have been exempted from stamp duty. The President is authorized to extend this period up to three years.

This exemption is limited to the tender decisions regarding the said works and the construction contract executed by the winning party of the tender with the Presidency, and this exemption is not valid for the works of the Presidency other than social housing and construction works put out to tender together with housing. In addition, the exemption does not include the contracts executed by the contractor with sub-contractors.

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



BULLETINS:
TAX 2026-036
22/05/2026

THE WITHHOLDING RATE IN NUCLEAR POWER PLANT CONSTRUCTION AND REPAIR WORKS EXTENDING OVER YEARS HAS BEEN REDUCED FROM %5 TO %1

As is known, tax withholding is made over advance payments and progress payment amounts regarding construction and repair works extending over more than one calendar year pursuant to article 94 of the Personal Income Tax Law and articles 15 and 30 of the Corporate Income Tax Law.

With the Presidential Decision No. 11344, the withholding rate has been reduced from %5 to %1 also for progress payment amounts paid to those performing nuclear power plant construction and repair works due to these works.

Since the relevant Presidential Decision entered into force on the date of its publication to apply to payments made as of the beginning of the month following the publication date, these new rates will be applied for advance payments and progress payment amounts made as of 01/06/2026.

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

Tax



ANNOUNCEMENTS: THE GLOBAL MINIMUM TOP-UP CORPORATE INCOME TAX NOTIFICATION FORM HAS BEEN OPENED FOR IMPLEMENTATION
TAX 2026-022
03/06/2026

The “Notification Form Regarding the Global Minimum Top-up Corporate Income Tax” and its annex, which must be submitted during the declaration period by entities in Türkiye that are members of multinational enterprise groups within scope although not directly subject to the global minimum top-up tax, have been opened for implementation under the “My Notifications” menu in the Digital Tax Office.

Entities in Türkiye that are other members and are not the Ultimate Parent Entity, Intermediate Parent Entity, and Partially Owned Parent Entity are obliged to submit the “Notification Form Regarding the Global Minimum Top-up Corporate Income Tax”.

The members obliged to submit the “Notification Form Regarding the Global Minimum Top-up Corporate Income Tax” do not have the obligations to establish a tax liability under code “0064 – Global Minimum Top-up Corporate Income Tax” and to submit a “Global Minimum Top-up Corporate Income Tax Return”.

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



ANNOUNCEMENTS: THE COMMUNIQUÉ (SERIES NO: 25) AMENDING THE GENERAL COMMUNIQUÉ ON CORPORATE INCOME TAX (SERIES NO: 1) HAS BEEN PUBLISHED
TAX 2026-023
03/06/2026

With the Communiqué published in the Official Gazette dated 24.06.2026 and numbered 33263, regulations have been made in the General Communiqué on Corporate Income Tax.

Explanations and regulations regarding the following topics are included within the scope of the Communiqué:

- The condition of distributing %50 dividends for real estate investment funds and partnerships to benefit from the exemption,
- The method of taking into account the losses arising from activities and transactions within the scope of exemption in the calculation of domestic minimum corporate tax,
- That the cash capital increase interest deduction can also be benefited from in the 4th Provisional tax period,
- Explanations regarding the determination of the investment contribution amount deducted in the minimum corporate tax implementation.

Our bulletins containing our detailed evaluations regarding the subject will be published as soon as possible and presented to your information.

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

Tax



BULLETINS:
TAX 2026-037
03/06/2026

THE COMMUNIQUÉ REGULATION REGARDING WHETHER PROFITS AND LOSSES ARISING FROM ACTIVITIES AND TRANSACTIONS EXEMPT FROM CORPORATE INCOME TAX CAN BE OFFSET AGAINST EACH OTHER

Pursuant to article 5 titled “Exemptions” of the Corporate Income Tax Law, it is not possible to deduct the expenses of corporations regarding their earnings exempt from corporate income tax or the losses arising from their exempt activities from their non-exempt earnings. However, financing expenses related to the acquisition of participation shares can be subject to deduction.

Although the rule is as such, there is no legal regulation regarding whether or how profits and losses arising from activities and transactions exempt from corporate income tax can be offset within themselves. Although the offsetting of profits and losses arising from exempt activities and transactions against each other has no practical meaning because it does not affect the taxable income, with some earnings exempt from tax being subjected to domestic minimum corporate tax as of 2025 by article 32/C of the Corporate Income Tax Law, the said offsetting transaction has started to generate tax consequences. Because the offsetting of profits and losses arising from exempt activities and transactions that are or are not subject to domestic minimum corporate tax against each other has come to directly affect the domestic minimum corporate tax base.

Therefore, in order to resolve the hesitations that have arisen, the Ministry of Finance has made regulations about the subject with the General Communiqué No. 25 on Corporate Income Tax, which amends the General Communiqué No. 1 on Corporate Income Tax.

The above topic has been discussed in detail in the articles titled “[What can be done for losses arising from exempt activities and transactions in the calculation of domestic minimum corporate tax?](#)” and “[The Ministry of Finance should abandon its insistence on imposing minimum corporate tax on loss-making exempt transactions](#)” published by one of our partners Haluk Erdem on T24.

In our opinion, in the determination of the domestic minimum corporate tax base, all exempt profits and losses should be evaluated together, whether they are subject to domestic minimum corporate tax or not, and the minimum corporate tax base should be determined. Taxpayers in this situation can submit their returns with a reservation and go to court.

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

Tax



BULLETINS:
TAX 2026-038
03/06/2026

HOW THE INVESTMENT CONTRIBUTION AMOUNT WILL BE TAKEN INTO ACCOUNT IN THE CALCULATION OF DOMESTIC MINIMUM CORPORATE TAX

Pursuant to article 32/C added to the Corporate Income Tax Law with Law No. 7524, it is well known that in the domestic minimum corporate tax implementation, the tax not collected in the relevant accounting period pursuant to article 32/A of the Law due to the use of investment contribution amounts in investment incentive certificates obtained before 2/8/2024 can be deducted from the calculated domestic minimum corporate tax.

The Ministry of Finance, with the General Communiqué No. 25 on Corporate Income Tax Amending the General Communiqué No. 1 on Corporate Income Tax it has published, has made regulations regarding how the tax not collected will be deducted from the domestic minimum corporate tax in case of using the investment contribution amounts entitled within the scope of investment incentive certificates obtained before 02/08/2024 and whose fixed investment amount increased due to revisions made after this date.

Pursuant to the regulation made with the said Communiqué, the corporate income tax not collected due to the use of the contribution share calculated over the fixed investment amount included in the investment incentive certificates obtained before 02/08/2024 can be deducted from the calculated domestic minimum corporate tax. However, it is not possible to subject the taxes not collected due to the new investment contribution amounts entitled because of revisions made in the said certificates after this date to deduction, just as it is in the taxes not collected due to contribution amounts used within the scope of certificates obtained after this date. Since it is stated in the Law that the deduction amount calculated according to certificates obtained before 2/8/2024 can be deducted from the domestic minimum corporate tax, although we think that the deduction amounts calculated over the fixed investment amount that increased after this date due to revisions made in these certificates must also be deducted from the domestic minimum corporate tax, since the Ministry's opinion is in this direction, in order not to take risks, it can be considered to perform the implementation in this way but to go to court by submitting a return with a reservation.

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



BULLETINS:
TAX 2026-039
04/06/2026

THE DETAILS OF THE %50 PROFIT DISTRIBUTION CONDITION RELATED TO THE CORPORATE INCOME TAX EARNINGS EXEMPTION OF INVESTMENT FUNDS OR INVESTMENT PARTNERSHIPS INCLUDING REITS HAVE BECOME CLEAR

As will be remembered, to be applied to earnings obtained as of 01/01/2025, with a provision added to article 5/1-d of the Corporate Income Tax Law with Law No. 7524, a condition was introduced requiring that at least %50 of the earnings that funds and partnerships (excluding pension investment funds) derive from the immovable properties they own must be distributed as dividends until the end of the second month following the month in which the corporate income tax return for the accounting period to which it relates must be submitted, in order to benefit from this earnings exemption.

Although the initial regulation and explanations regarding how this condition will be applied were included in the General Communiqué No. 23 on Corporate Income Tax, due to the presence of some ongoing uncertainties, the Revenue Administration has made some new regulations and explanations regarding these matters with Article 1 of the General Communiqué No. 25 on Corporate Income Tax it has published.

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

Tax



BULLETINS:
TAX 2026-040
04/06/2026

TAX REGULATIONS INTRODUCED BY LAW NO. 7582 ON AMENDMENTS TO CERTAIN LAWS

The Omnibus Law, which has been on the agenda for a long time, has been published in the Official Gazette dated 04/06/2026 and numbered 33270 as Law No. 7582 on Amendments to Certain Laws.

It is observed that this Law generally contains tax regulations made to ensure foreign investor and foreign currency entry into our Country. These regulations are presented below to your information, and a separate Bulletin will be published regarding the regulation of the Law on wealth amnesty.

Pursuant to article 48 of the Law on the Collection Procedure of Public Receivables, if the payment of the public debt at its maturity or the enforcement of the lien or the liquidation of the attached goods will place the public debtor in a very difficult situation, provided that it is requested in writing by the debtor and a guarantee is shown, by the creditor public administration or the authorities it will authorize; the public receivable can be deferred for not exceeding 36 months and by charging interest. Pursuant to the regulation made with Law No. 7582, the 36-month deferral period limit has been increased to 72 months.

The earnings and revenues obtained outside Türkiye by real earnings who are considered to have settled in Türkiye have been exempted from income tax for twenty years, provided that they do not have a residence and a tax liability in Türkiye in the last three calendar years preceding the year they are considered to have settled in Türkiye.

The portion of the shares given for free or at a discount to service personnel by employers possessing the nature of a techno-enterprise company according to the criteria determined by the Ministry of Industry and Technology, which are accepted in the nature of wages, not exceeding the amount of one year's gross wage in that year is exempt from income tax. With Law No. 7582, the income tax exemption limit to be applied has been raised to two times the amount of one year's gross wage in that year. On the other hand, the above-mentioned disposal periods have also been increased, and the three full years period has been reduced to two full years, the four to six years period to three to four years, and the seven to twelve years period to five to six years. In case the shares given for free or at a discount are disposed of after the seventh year, withholding assessment will not be made to the employer.

With the Article Annex:1 added to the Foreign Direct Investments Law No. 4875, the definition of "Qualified Service Centre" has been established.

In addition to the advantages introduced by Law No. 7412, %50 of the earnings derived by corporations operating in the Istanbul Financial Center Zone by obtaining a participant certificate exclusively from selling the goods purchased from abroad without bringing them to Türkiye (transit trade) or mediating the purchase and sale of goods occurring abroad can be deducted from the taxable corporate income.

Detailed communiqués are expected to be published regarding the other regulations mentioned and not mentioned above. As these are published, they will be made the subject of our separate bulletins.

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

PEOPLE
COMMUNICATION
CLIENT NEEDS
VALUE
COMMITMENT

Labor Law & Social Security



**BULLETINS:
LABOR LAW AND
SOCIAL SECURITY
2026-025
04/05/2026**

LAW NO. 7578 AMENDING THE SOCIAL SERVICES LAW AND CERTAIN LAWS HAS BEEN PUBLISHED IN THE OFFICIAL GAZETTE

As is known, the matters to be considered regarding the work of female employees in case of maternity have been regulated together with various protective regulations in the Labor Law No. 4857.

The said regulations in summary, primarily that it is prohibited to employ female employees in the periods envisaged in the law before and after childbirth, the right to paid leave for periodic controls to be made during pregnancy, the right to unpaid leave in accordance with statutory periods for the purpose of care and upbringing of the child after the completion of the maternity period (if requested), the right to breast-feeding leave to breast-feed their children under one year old and the right to part-time work are also located among the said regulations.

It is essential that female employees are not employed for a total period of sixteen weeks, being eight weeks before childbirth and eight weeks after childbirth. With the regulation made, the eight-week period during which they must not be employed after childbirth has been increased to sixteen weeks, and the post-childbirth leave period has been extended. The total period during which female employees must not be employed (before and after childbirth) has become twenty-four weeks.

In case the health condition of female employees is suitable, they have the right to work at the workplace until three weeks before childbirth if they wish, provided that there is a doctor's approval. With the regulation made, female employees will be able to work until two weeks before childbirth in case there is a doctor's approval.

If female employees request (before and after childbirth), they have the right to use unpaid leave up to six months after the completion of the total sixteen-week period. With the regulation made, female employees will be able to use unpaid leave up to six months with the completion of the twenty-four-week period (being 8 weeks before childbirth and 16 weeks after childbirth).

If female employees who will have a multiple pregnancy request (before and after childbirth), they have the right to use unpaid leave up to six months after the completion of the total eighteen-week period. With the regulation made, female employees will be able to use unpaid leave up to six months with the completion of the twenty-six-week period (being 10 weeks before childbirth and 16 weeks after childbirth).

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

You can review our Bulletin for the details.

Labor Law & Social Security



**BULLETINS:
LABOR LAW AND
SOCIAL SECURITY
2026-027
08/05/2026**

SSI CIRCULAR NO. 2026-11 REGARDING THE DEBT SERVICE TRANSACTIONS OF PART-TIME INSURED PERSONS AND GENERAL HEALTH INSURANCE PREMIUM APPLICATIONS

The Circular on “General Health Insurance Premiums of Part-Time Employees Making Debt Service” dated 06/05/2026 and numbered 2026/11 has been published by the General Directorate of Insurance Premiums of the Social Security Institution Presidency.

As is known, pursuant to paragraph 4 of article 88 of the Social Insurance and General Health Insurance Law No. 5510, it is mandatory that general health insurance (GHI) premiums regarding missing days of insured persons working for eight days and less than eight days within the month be completed to 30 days.

Within this scope, insured persons who are not in the status of a person whom the general health insured person is obliged to look after are registered as general health insured persons within the scope of subparagraph (g) of paragraph 1 of article 60 of the Law or sub-paragraph (c-1) of the same article according to the income test result, and GHI premiums regarding their missing days are accrued by being completed to 30 days.

On the other hand, with sub-paragraph (i) of paragraph 1 of article 41 of Law No. 5510, the opportunity to borrow for the missing periods belonging to the months they worked part-time has been granted to insured persons working with a part-time employment contract according to the Labor Law No. 4857. In the same regulation, it has been ruled that in case the GHI premiums regarding the periods to be borrowed have been paid, the debt service amount will be calculated over the rate of %39.

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

You can review our Bulletin for the details.

Labor Law & Social Security



**BULLETINS:
LABOR LAW AND
SOCIAL SECURITY
2026-028
11/05/2026**

SSI CIRCULAR NO. 2026/12 REGARDING MEAL ALLOWANCE

In recent years, many regulations have been made, discussions have been experienced, and even solutions have been tried to be found through the judicial path regarding the exemption from earnings subject to insurance premium in the matter of meal allowance.

At the point reached, with article 10 of the Law No. 7577 on Amendments to Certain Laws dated 07/04/2026, sub-paragraph (b) of the first paragraph of article 80 of the Social Insurance and General Health Insurance Law No. 5510 has been amended; in cases where meals are not provided by the employer at the workplace or its premises, the portion of the daily meal allowance provided for the days worked up to 300 Turkish liras has been exempted from insurance premium, and the relevant provisions of the Social Insurance Transactions Regulation have also been updated in the same direction.

Based on the regulations made, the Circular on “Meal Allowance” dated 07/05/2026 and numbered 2026/12 has been published by the General Directorate of Insurance Premiums of the Social Security Institution Presidency, and with the said Circular; the sub-heading “2.1-Meal allowance” located in the Second Chapter of the Second Part of the Employer Transactions Circular No. 2020/20 has been amended as follows to be effective as of 14/04/2026, and the procedures and principles regarding the implementation of exemption amounts related to meal allowance have been explained with the regulation made.

The provisions of the Circular are included in detail below; in summary, the portion of the meal benefit amount provided to the insured person who does not benefit from the cafeteria service at the workplace in cash or in the form of a meal card/cheque/coupon up to TRY 300 per actual day worked has been exempted from earnings subject to premium. Within this scope; the full exemption applied for meal cards open exclusively to food shopping in the previous period has been limited, and the insurance premium exemption amounts for in-kind and cash implementations have been equalized. It will be appropriate to update payroll parameters in the relevant direction in terms of employers not encountering penal sanctions or occurrence of excess costs.

You can review our Bulletin for the details.

Labor Law & Social Security



**BULLETINS:
LABOR LAW AND
SOCIAL SECURITY
2026-029
12/05/2026**

SSI CIRCULAR NO. 2026/13 REGARDING THE AMENDMENT TO THE CIRCULAR NO. 2016/21 ON SHORT-TERM INSURANCE BRANCHES APPLICATIONS

The Circular on “Circular No. 2016/21 Amendment” dated 08/05/2026 and numbered 2026/13 has been published by the General Directorate of Retirement Services of the Social Security Institution Presidency.

Together with the said Circular, various regulations have been made in the sections regarding the temporary incapacity allowance provided from maternity insurance located in the Circular dated 29/09/2016 and numbered 2016/21 and titled “Short-Term Insurance Branches Applications”, together with the Circular No. 2026/13 for the purpose of ensuring compliance with legislative amendments.

Within the scope of Law No. 7578, the hesitations experienced in practice regarding the transactions related to the medical leave report for the additional eight-week period and whether incapacity allowances will be provided in case the insured persons, whose leave period ended before 01/05/2026 but who did not complete the 24-week period as of 01/04/2026, apply to the employer, have been resolved together with the Circular No. 2026/13.

The application screen opened within the visit system will be accessible until 15/05/2026, at 23:59. Employers are required to complete their applications before the end of the period. It is recommended to store the request petition given by the insured person in harmony with the application date regarding the application made over the “7578 Sy. Kanun 56 Gün Uzatma Başvurusu” menu in the personnel file.

You can review our Bulletin for the details.



**BULLETINS:
LABOR LAW AND
SOCIAL SECURITY
2026-030
18/05/2026**

AMENDMENTS MADE IN THE SOCIAL INSURANCE TRANSACTIONS REGULATION REGARDING MINIMUM LABOR APPLICATIONS

As is known, in works subject to tender and private construction workplaces, transactions are made within the scope of article 85 of Law No. 5510 for the purpose of determining the minimum labor amount required for the execution of the work. The procedures and principles regarding minimum labor calculations are regulated in articles 110 and 111 of the Social Insurance Transactions Regulation.

You can review our Bulletin for the details.

Labor Law & Social Security



**BULLETINS:
LABOR LAW AND
SOCIAL SECURITY
2026-026
07/05/2026**

SYSTEM UPDATE BY THE SOCIAL SECURITY INSTITUTION FOR THE IMPLEMENTATION OF MEDICAL LEAVE REPORTS IN CASE OF MATERNITY

As is known, with the “Law No. 7578 Amending the Social Services Law and Certain Laws” published in the Official Gazette dated 01/05/2026 and numbered 33240, the period during which female employees must not be employed after childbirth in case of maternity has been increased by eight more weeks and raised to sixteen weeks.

With the amendments made, in case female employees who gave birth after 16/10/2025 have not completed the twenty-four-week period from birth as of 01/04/2026, it is possible for them to benefit from the right not to be employed for a further +8 weeks period legally recognized by making an application within ten business days from 04/05/2026.

However, because the matters regarding how medical leave reports will be applied in case of maternity, whether an additional eight-week report can be obtained, whether the existing report periods will be extended, and how incapacity allowances will be paid, had not gained clarity, hesitations and operational difficulties arose for employers in practice.

Within this scope, the Social Security Institution clarified the issue regarding the following matters by implementing the necessary updates in the “Notification Entry System for Days Not Worked”, where transactions regarding medical leave reports in case of maternity are also carried out:

Extension of the Prenatal Working Period: For insured personnel who have received a “fit to work” report until the 37th week prior to childbirth, requests to work until the end of the 38th week will be met provided that the personnel applies to the SSI directorate with a petition

Issuance of Postnatal Reports Starting After 01/05/2026: Postnatal medical leave reports starting after 01/05/2026 will be issued as 16 weeks within the scope of the new legislation (system updates regarding the reports to be issued by hospitals and transactions to be made via the SSI Visit Screen have been completed).

Automatic Extension of Ongoing Postnatal Reports: The extension of postnatal medical leave reports whose start date is before 01/05/2026 but whose expiration date falls after this date will be automatically updated by the SSI without requiring any application. Within this scope, the +8 weeks of additional time to be added to the report periods of personnel in the aforementioned situation and whose postnatal medical leave report is still ongoing will be processed by the SSI.

On the other hand, the application principles regarding personnel whose postnatal medical leave reports expired before 01/05/2026 have not yet gained clarity.

The details regarding the matter are expected to be clarified through secondary regulations to be published by the SSI.

You can review our Bulletin for the details.

Labor Law & Social Security



BULLETINS:
LABOR LAW AND
SOCIAL SECURITY
2026-032
03/06/2026

EVALUATION OF THE PERSONAL DATA PROTECTION LAW (KVKK) PRINCIPLE DECISION NO. 2026/921 PUBLISHED IN THE OFFICIAL GAZETTE REGARDING THE USE OF BIOMETRIC DATA IN WORKING HOURS MONITORING

With the digitalization process rapidly transforming working life and moving it into a digital dimension, biometric identification systems have become a frequently preferred method by institutions and organizations for the purpose of verifying employees' identities and tracking their entry-exit and attendance statuses.

Although these methods provide various advantages to employers for reasons such as facilitating control and supervision at the workplace, performing registration and tracking processes quickly and practically, and ensuring labor management more effectively and systematically, they bring along significant legal debates because they require the processing of personal biometric data such as fingerprints, facial recognition, iris, and retina scans.

As is known, pursuant to the legislation, employers are obliged to record employees' working times, entry-exit times, and working hours attendance status. However, since it is not specified which methods or technologies will be used to fulfill this obligation, uncertainty is experienced in practice.

Particularly due to the element of dependency arising from the nature of the employment relationship, whether the explicit consent obtained from employees for processing data is truly based on free will and can be deemed valid is also frequently debated in practice. As a matter of fact, for the purpose of drawing a clear line on these debates and hesitations in practice, the "Principle Decision on Processing Biometric Data for the Purpose of Working Hours Tracking" dated 29/04/2026 and numbered 2026/921 has been published by the Personal Data Protection Authority in the Official Gazette dated 02/06/2026 and numbered 33268.

Pursuant to the said Board Decision, processing such sensitive data for the purpose of tracking working times does not comply with the "proportionality principle" within the scope of the Personal Data Protection Law No. 6698, even if explicit consent has been given by the employee. Accordingly, while it is possible to ensure employee tracking through alternative methods that interfere less with individuals' privacy, such as traditional sign-in sheets, paper-based attendance tracking forms, password-protected card systems, PIN-based entry systems, and RFID/NFC identity cards, resorting directly to biometric identification systems is evaluated as a violation of the aforementioned principle.

Therefore, biometric identification systems are not a "mandatory" or "first-choice" method in overtime tracking; on the contrary, they must be accepted as an application of last resort that should be applied only in very limited and exceptional circumstances where alternatives remain insufficient.

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Regarding the processing of the obtained data, the obligations of the data controller are stated in the 1st paragraph of article 12 of the Law. Within this scope, the data controller is obliged to provide appropriate security standards and take protective measures for the purpose of preventing the unlawful processing of the obtained data, blocking unlawful access to the data, and ensuring its preservation. In other words, rather than just collecting the data, it must establish an institutional protection and audit mechanism that will protect the confidentiality and integrity of these data at every stage of the processing stage.

As a matter of fact, in case such technical and administrative measures are not completely fulfilled and obligations regarding data security are violated, administrative fine sanctions against the relevant data controllers will come to the fore pursuant to the provisions of Article 18 of the Law. Accordingly, for employers not to encounter administrative fine sanctions in their capacity as “data controllers”, it is of great importance that they make their data processing activities compliant with the law and implement technical and administrative measures to ensure data security immediately.

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

Featured News and Publications of the Month



BDO Türkiye Tax Partner Mehmet Emek KURT and Tax Director Pınar ÇAMUR AKKIRAY thoroughly addressed the topic under the title “Reduced Corporate Income Tax Implementation on Earnings Obtained Within the Scope of Incentive Certificates for Export and Manufacturing Activities”.



We were delighted to take part in the event organized by the Istanbul Medical Chamber on May 12th.

During the event, attended by our tax partners Emrah AKIN and Ali DEMİREL, current developments regarding the taxation of physicians within the framework of recent legal regulations and important points in practice were evaluated.



We are back after a highly intensive and productive three days spent in Madrid as part of the BDO Legal Global Summit 2026.

From strategic evaluations to artificial intelligence sessions, and hands-on workshops to strong networking moments, it was a highly impactful and productive gathering across the global BDO Legal network.

Featured News and Publications of the Month

EMRAH AKIN
Partner – Tax
BDO İstanbul Office

- Bloomberg HT Our Tax Partner Emrah Akin evaluated the topic “What Does the Comprehensive New Tax Package Being Discussed in the TGNA Promise and to Whom?” on Bloomberg HT on May 8th.
- Bloomberg HT Our Tax Partner Emrah Akin evaluated the topic “January-April Budget Results and the New Wealth Amnesty Regulation” on Bloomberg HT on May 15th.
- Bloomberg HT Our Tax Partner Emrah Akin evaluated the topic “The Tax Package Discussed in the TGNA Has Become Law; What Changed, What Remained the Same?” on Bloomberg HT on May 22nd.
- Bloomberg HT Our Tax Partner Emrah Akin evaluated the topic “Law No. 7582, Enacted in the TGNA and Containing Important Tax Regulations” on Bloomberg HT on June 4th.

Published Articles & Opinion Columns

ERDOĞAN SAĞLAM**Yönetici Ortak – Vergi**

Yeminli Mali Müşavir

BDO İstanbul Ofisi

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| T24 | What is known about the omnibus bill containing tax regulations submitted to Parliament? | Read Now |
| T24 | With which amendments were the omnibus law including the wealth amnesty enacted? | Read Now |
| T24 | In 5 headings: Differences between the new wealth amnesty regulation and the old one | Read Now |
| T24 | The Ministry of Finance published the communiqué on real estate investment funds and partnerships completely disregarding public opinions | Read Now |
| T24 | What does it mean to abolish the entertainment tax for young people? | Read Now |





İSTANBUL - BDO TÜRKİYE HEADQUARTERS

Eski Büyükdere Caddesi No: 14, Park Plaza K.4
34398 Sarıyer/İstanbul
+90 212 365 62 00
+90 212 365 62 01
+90 212 365 62 02
+90 212 365 62 05
bdo.com.tr
bdo@bdo.com.tr

İZMİR - BDO İZMİR OFFICE

Adalet Mah., Şehit Polis Fethi Sekin Cad., Novus Plaza
No: 4, Kat: 14 Daire: 143 35530 Bayraklı/İzmir
+90 531 895 72 96
bdo.izmir@bdo.com.tr

KOSOVA - BDO KOSOVA OFFICE

Ukshin Hoti C 4/3, Hy. A, Kati II 10000
Prishtina
+90 212 365 62 00
bdo@bdo.com.tr

TÜRKMENİSTAN - BDO TÜRKMENİSTAN OFFICE

2127 (G.Gulyýew) str., 75 744000
Ashgabat/Turkmenistan
+90 212 365 62 00
bdo@bdo.com.tr

ANKARA - BDO ANKARA HEADQUARTERS

Eskişehir Yolu Söğütözü Mah. 2177. Sokak
Kat: 8 No: 10-B Via Twins Ofis No:62 Çankaya/Ankara
+90 312 220 25 06
bdo.ankara@bdo.com.tr

ANKARA - BDO ANKARA AUDIT & GRC OFFICE

Beştepe Mah. Nergiz Sokak No: 7/2 Via Flat Kat:1
No:51 Yenimahalle/Ankara
+90 312 219 20 37
bdo@bdo.com.tr

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