

TAX BULLETIN

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EXTENSION OF THE DEADLINE FOR JOINT STOCK AND LIMITED LIABILITY COMPANIES TO INCREASE THEIR CAPITAL TO THE NEW MINIMUM REQUIREMENTS UNTIL 31 DECEMBER 2027

Under the Communiqué on the Extension of the Deadline for Joint Stock and Limited Liability Companies to Increase Their Capital to the New Minimum Amounts, published in the Official Gazette dated 17 October 2026 and numbered 33403, the deadline for existing companies to increase their capital to the new statutory minimum amounts has been extended to 31 December 2027.

As is known, amendments to the Turkish Commercial Code No. 6102 increased the minimum capital requirements for joint stock and limited liability companies.

The new minimum capital requirements are as follows:

Company type	Minimum capital
Joint stock company	TRY 250,000
Limited liability company	TRY 50,000
Non-public joint stock company adopting the registered capital system (initial capital)	TRY 500,000

Pursuant to Provisional Article 15 of the Turkish Commercial Code, existing companies whose capital falls below the amounts specified above were previously required to increase their capital by 31 December 2026.

The newly published Communiqué has extended this deadline to 31 December 2027.

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BDO Yayıncılık A.Ş.

Eski Büyükdere Cad. No.14
Park Plaza Kat:4
34398 Maslak/İstanbul
Turkey

Tel: +90 212 365 62 00
Fax: +90 212 365 62 02
e-mail: bdo@bdo.com.tr
www.bdo.com.tr

Garantisi ile sınırlı bir Birleşik Krallık şirketi olan BDO International Limited'in üyesi ve bir Türk anonim şirketi olan BDO Yayıncılık A.Ş., bağımsız üye kuruluşlardan oluşan BDO ağıнын bir parçasını teşkil etmektedir.

BDO International global ağıнын toplam gelirleri 2021 yılında 12,8 milyar ABD Doları olarak gerçekleşmiştir. BDO, 164'dan fazla ülkede bulunan 1.803 ofiste faaliyet göstermekte olup, bu ofislerde denetim ve danışmanlık hizmetleri veren ortaklar dahil dünya çapında 111.307 kişi çalışmaktadır.

Dikkat ve titizlikle hazırlanan bu yayın, geniş anlamda görüşleri içermekte olup, genel bir yol gösterici olarak değerlendirilmelidir. Özel durumlarla ilgili olarak, mesleki görüş ve yardım almadan, bu yayına dayanarak uygulamalarda bulunulmamalıdır. Bu konuların kendi özel durumunuza ilişkin etkilerini görüşmek için BDO Yayıncılık A.Ş. ile temas kurabilirsiniz. Bu yayındaki bilgilere dayanarak belli eylemlerde bulunmak veya bulunmamak nedeniyle doğabilecek zararlar nedeniyle, BDO Yayıncılık A.Ş. ve ortakları, çalışanları ile yazarları herhangi bir yükümlülük veya sorumluluk kabul etmemektedirler.

Accordingly, joint stock and limited liability companies whose capital is below the new statutory minimum amounts must complete the required capital increases by 31 December 2027 at the latest.

The same extension also applies to the requirement for non-public joint stock companies adopting the registered capital system to increase their initial and issued capital to the new minimum amounts.

Joint stock and limited liability companies that fail to increase their capital to the required amounts within the prescribed period will be deemed dissolved pursuant to Provisional Article 15 of the Turkish Commercial Code.

For non-public joint stock companies subject to the registered capital system, the consequence stipulated in the relevant article, namely being deemed to have exited the registered capital system, will apply.

The amendment only extends the compliance period granted to existing companies and does not change the minimum capital requirements.

The Communiqué, issued pursuant to Article 210 and Provisional Article 15 of the Turkish Commercial Code No. 6102, entered into force on 17 October 2026.

Kind regards,