



BDO Denet Monthly Report

FINANCIAL DEVELOPMENTS IN THE LAST MONTH

- JOINT-STOCK AND LIMITED LIABILITY COMPANIES ARE REQUIRED TO INCREASE THEIR MINIMUM CAPITAL AMOUNTS BY 31 DECEMBER 2026
- THE WITHHOLDING TAX RATE ON INCOME DERIVED BY CERTAIN ENTITIES FROM MONEY MARKET FUNDS AND FREE FUNDS WHOSE TITLES INCLUDE THE TERM "MONEY MARKET" HAS BEEN DETERMINED AS 10%
- THE REGULATION AMENDING THE REMOTE WORKING REGULATION HAS BEEN PUBLISHED
- A PRIORITY FINANCING CERTIFICATE HAS BEEN INTRODUCED FOR INVESTMENT FINANCING

September 2026 Financial Agenda

Dear Readers,

Although no new legal regulations regarding financial legislation could be enacted in the Grand National Assembly last September as the Assembly was in recess, significant regulations were introduced, particularly through the Presidential Decisions specified below.

The first of these was the amendment made to the Decision on Tax, Duty and Fee Exemption in Export, Transit Trade, Export-Considered Sales and Deliveries, and Foreign Exchange-Earning Services and Activities through Presidential Decision No. 11723. As is known, certain loans used in connection with exports, export-considered sales and deliveries, and foreign exchange-earning services and activities, as well as transactions related to these loans, may benefit from tax, duty and fee exemptions. Prior to the amendment, short-term bill rediscount loans extended by the Central Bank of the Republic of Türkiye to Türk Eximbank were considered within this scope. With the regulation, the relevant provision was amended to read as “bill rediscount loans extended by the Central Bank of the Republic of Türkiye to Türk Eximbank and other banks.” Accordingly, the scope of bill rediscount loans in terms of the application of tax, duty and fee exemptions has been expanded, and bill rediscount loans extended by the CBRT not only to Türk Eximbank but also to other banks have been included within the scope of the exemption. In addition, the term “short-term” included in the previous regulation was not included in the new regulation. Thus, the requirement for bill rediscount loans within the scope of the exemption to be short-term has also been removed. The aforementioned regulation entered into force on 5 September 2026, the date of its publication.

As is known, withholding tax is applied to certain income and gains derived from securities and other capital market instruments within the scope of provisional article 67 of the Personal Income Tax Law. Withholding tax rates are determined by the Council of Ministers Decision dated 22 July 2006 and numbered 2006/10731, and the President has the authority to change such withholding tax rates. Presidential Decision No. 11724 introduced changes to certain withholding tax rates applied within the scope of provisional article 67 of the Personal Income Tax Law. Under the regulation:

- The 0% withholding tax rate applied to income derived from money market funds and free funds whose titles include the term “money market” by taxpayers within the scope of the first paragraph of article 2 of the Corporate Income Tax Law No. 5520 (capital companies and foreign entities of a similar nature, domestic and foreign funds), and
- foreign institutional investors such as country funds, institutional and organizational funds, and investment institutions operating exclusively in Türkiye for the purpose of investing in securities,
- has been re-determined as 10%.

No change has been made to the 0% withholding tax rate applied to the gains derived by such taxpayers from other securities and capital market instruments (bonds, shares, participation units of investment funds other than money market funds, etc.) within the scope of paragraph (1) of provisional article 67. In addition, the 17.5% withholding tax rate applied to investment fund income of individuals and entities that are currently not within the scope of the 0% withholding tax rate has remained unchanged and withholding tax will continue to be applied at the rate of 17.5% on such income.

The aforementioned Presidential Decision No. 11724 also introduced a specific provision regarding participation units of money market funds acquired before the new 10% rate entered into force. Accordingly, for gains derived from the relevant fund participation units acquired before 5 September 2026, only the portion attributable to the period from 5 September 2026 until the date on which the participation units are disposed of will be subject to withholding tax at the rate of 10%; the new 10% withholding tax rate will not be applied instead of the 0% withholding tax rate to the portion of the gain attributable to the period before 5 September 2026.

On the other hand, the Ministry of Treasury and Finance published the Communiqué Amending the Tax Procedure Law General Communiqué (Serial No. 538) (Serial No. 595) in the Official Gazette dated 5 September 2026 and numbered 33361. With the regulations introduced by the aforementioned Communiqué, the scope of the obligation to notify the Revenue Administration regarding sales and rental advertisements published electronically has been expanded, and new notification obligations have been introduced for social network providers, hosting providers and other intermediary service providers. In summary:

- The authorization granted to the Ministry of Treasury and Finance has been expanded to cover, in addition to electronic commerce, cases where all kinds of digital media, including the internet, are used for the purposes of purchasing, selling, renting, and publishing advertisements and advertisements.
- Service providers, electronic commerce service providers, intermediary service providers, electronic commerce intermediary service providers, as well as access providers, content providers, hosting providers and social network providers have also been included among those who may be subject to notification obligations.

In addition, hosting providers and social network providers that enable the publication of advertisements for the purpose of facilitating the purchase, sale or rental of movable and immovable properties, goods and services are required to notify the Revenue Administration's systems electronically, using the method explained in the Communiqué, regarding the following transactions carried out within monthly periods of the calendar year:

- The internet address or addresses through which the service was provided,
- The name, surname/title and information regarding taxpayer identification, such as Turkish Identification Number (TCKN), Foreigner Identification Number (YKN) and Tax Identification Number (VKN), of the individuals or legal entities to whom the service was provided,
- Advertisement information regarding the sale/rental transactions of movable and immovable properties, goods and services carried out on behalf of the persons to whom the service was provided.

The aforementioned regulations entered into force on 5 September 2026, the date of publication of the Communiqué.

As the end of the year approaches, we would also like to remind you that, pursuant to the Turkish Commercial Code No. 6102, the minimum capital amounts prescribed for joint stock companies and limited liability companies have been increased, in accordance with Presidential Decision No. 7887 dated 24 November 2023 and Law No. 7511 on Amendments to the Turkish Commercial Code and Certain Laws, published in the Official Gazette on 29 May 2024, as follows:

- The minimum capital amount for joint stock companies has been increased from TRY 50,000 to TRY 250,000,
- The minimum capital amount for limited liability companies has been increased from TRY 10,000 to TRY 50,000,
- The minimum initial capital of non-public joint stock companies that have adopted the registered capital system has been increased from TRY 100,000 to TRY 500,000.

On the other hand, pursuant to provisional article 15 of the Turkish Commercial Code No. 6102, joint stock companies and limited liability companies whose capital is below the relevant minimum capital amounts are required to increase their capital to the minimum amounts specified above, in accordance with the principles set forth in the relevant articles of the Turkish Commercial Code, by 31 December 2026. If the required capital increase is not completed within the specified period, the relevant joint stock companies and limited liability companies will be deemed to have been dissolved. In addition, non-public joint stock companies that have adopted the registered capital system are required to increase their initial capital and issued capital to TRY 500,000 by 31 December 2026. Otherwise, such companies will be deemed to have withdrawn from the registered capital system.

We strongly recommend that companies whose capital is below the minimum amounts specified above take action as soon as possible in order to avoid the workload and risk of delays that may arise at the end of the year.

You can find the details of all these matters and more in our Bulletins and Announcements published last September.

Sincerely,

M. Emek Kurt

Ortak / Vergi

BDO İstanbul Office



1923



REPUBLIC

A nation won by a brilliant commander, Gazi Mustafa Kemal Atatürk, together with his people through the War of Independence. It is love, friendship, humanity and peace.

29 OCTOBER
REPUBLIC DAY

Happy Republic Day!



BDO Academy October Training Calendar Published!

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

Date	Eğitim Adı
5-9 October 2026	ISO/IEC 42001 Artificial Intelligence (AI) Lead Auditor Training
12-15 October 2026	ISO/IEC 27001 Information Security Management System Lead Auditor Training (CQI and IRCA Approved)
15 October 2026	Practical Enterprise Risk Management Training
21 October 2026	ISO/IEC 27701:2025 – Privacy Information Management – Requirements



Click on our profile for detailed information and registration.

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

Tax



ANNOUNCEMENTS:
TAX 2026-035
02/09/2026

JOINT-STOCK AND LIMITED LIABILITY COMPANIES ARE REQUIRED TO INCREASE THEIR MINIMUM CAPITAL AMOUNTS BY 31 DECEMBER 2026

The minimum capital amounts prescribed for joint-stock and limited liability companies under the Turkish Commercial Code No. 6102 ("TCC") have been increased in accordance with the Presidential Decision No. 7887 dated 24 November 2023 and Law No. 7511 on the Amendment of the Turkish Commercial Code and Certain Laws, published in the Official Gazette on 29 May 2024;

- The minimum capital amount for joint-stock companies has been increased from TRY 50,000 to TRY 250,000,
- The minimum capital amount for limited liability companies has been increased from TRY 10,000 to TRY 50,000,
- The minimum initial capital for non-public joint-stock companies that have adopted the registered capital system has been increased from TRY 100,000 to TRY 500,000

Joint-stock and limited liability companies whose capital is below the relevant minimum capital amounts are required to increase their capital to the minimum amounts prescribed under articles 332 and 580 of the TCC by 31 December 2026.

If the required capital increase is not completed within the specified period, the relevant joint-stock and limited liability companies will be deemed to have been dissolved.

However, non-public joint-stock companies with issued capital of at least TRY 250,000 that have adopted the registered capital system are also required to increase their initial capital and issued capital to TRY 500,000 by 31 December 2026. Otherwise, such companies will be deemed to have exited the registered capital system.

In this context, we strongly recommend that companies whose capital remains below the minimum amounts specified above contact us as soon as possible in order to avoid year-end congestion and the risk of delays.

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

Tax



BULLETINS:
TAX 2026-051
07/09/2026

BILL REDISCOUNT LOANS EXTENDED BY THE CENTRAL BANK OF THE REPUBLIC OF TÜRKİYE TO OTHER BANKS HAVE ALSO BEEN INCLUDED WITHIN THE SCOPE OF THE TAX, DUTY AND FEE EXEMPTION

The Decision on Tax, Duty and Fee Exemption for Exports, Transit Trade, Sales and Deliveries Deemed as Exports, and Foreign Currency-Earning Services and Activities was amended by Presidential Decision No. 11723 published in the Official Gazette dated 5 September 2026 and numbered 33361.

A parallel amendment was also made by the Communiqué Amending the Communiqué on Tax, Duty and Fee Exemption for Exports, Transit Trade, Sales and Deliveries Deemed as Exports, and Foreign Currency-Earning Services and Activities, published in the same Official Gazette.

As is known, certain loans used in connection with exports, sales and deliveries deemed as exports, and foreign currency-earning services and activities, as well as transactions related to these loans, may benefit from tax, duty and fee exemption.

Prior to the amendment, short-term bill rediscount loans extended by the Central Bank of the Republic of Türkiye to Türk Eximbank were considered within this scope.

With the amendment, the wording in question was changed to “bill rediscount loans extended by the Central Bank of the Republic of Türkiye to Türk Eximbank and other banks.”

Accordingly, the scope of bill rediscount loans eligible for the tax, duty and fee exemption has been expanded; bill rediscount loans extended by the CBRT not only to Türk Eximbank but also to other banks have also been included within the scope of the exemption.

In addition, the phrase “short-term” included in the previous regulation has not been included in the new regulation. Thus, the short-term limitation applicable to bill rediscount loans within the scope of the exemption has also been removed.

These regulations entered into force on 5 September 2026.

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

Tax



BULLETINS:
TAX 2026-052
07/09/2026

THE WITHHOLDING TAX RATE ON INCOME DERIVED BY CERTAIN ENTITIES FROM MONEY MARKET FUNDS AND FREE FUNDS WHOSE TITLES INCLUDE THE TERM “MONEY MARKET” HAS BEEN DETERMINED AS 10%

Certain withholding tax rates applied under provisional article 67 of the Personal Income Tax Law have been amended by Presidential Decision No. 11734 published in the Official Gazette dated 5 September 2026 and numbered 33361.

As is known, withholding tax is applied to certain income and gains derived from securities and other capital market instruments under provisional article 67 of the Personal Income Tax Law. Withholding tax rates are determined by Council of Ministers Decision No. 2006/10731 dated 22 July 2006.

Subparagraph (2) of paragraph (a) of the first paragraph of article 1 of the said Decision was amended by Presidential Decision No. 11734.

With the amendment;

- Taxpayers within the scope of the first paragraph of article 2 of the Corporate Income Tax Law No. 5520 (capital companies and similar foreign entities, domestic and foreign funds) and
- foreign institutional investors such as country funds, funds of institutions and organizations, and investment institutions operating in Türkiye exclusively for the purpose of investing in securities

the 0% withholding tax rate applied to income derived from money market funds and free funds whose titles include the term “money market” by the above-mentioned taxpayers has been re-determined as 10%.

No change has been made to the 0% withholding tax rate applied to gains earned by these taxpayers from other securities and capital market instruments (bonds, shares, participation units of investment funds other than money market funds, etc.) within the scope of paragraph (1) of provisional article 67.

In addition, no change has been made to the withholding tax rate applied to investment fund income of individuals and entities that are currently outside the scope of the 0% withholding tax rate, and withholding tax will continue to be applied at a rate of 17.5% on such income.

The relevant Presidential Decision also includes a special provision regarding participation units of money market funds acquired before the new 10% rate entered into force.

Tax

Accordingly, by the above-mentioned taxpayers;

- a 10% withholding tax will be applied to gains derived from participation units of money market funds acquired as of 5 September 2026 and participation units of free funds with the phrase “money market” in their names.
- of the gains derived from the aforementioned fund participation units acquired before 5 September 2026, only the portion attributable to the period from 5 September 2026 until the date on which the participation units are disposed of will be subject to withholding tax at a rate of 10%.

Therefore, the new 10% rate will not be applied to the portion of the gains from participation units acquired before this date that is attributable to the period before this date.

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

PEOPLE
COMMUNICATION
CLIENT NEEDS
VALUE
COMMITMENT

Labour Law & Social Security



BULLETINS:
İLABOUR LAW AND
SOCIAL SECURITY
2026-042
08/09/2026

SSI CIRCULAR NO. 2026/21 ON TOURISM WAGE SUPPORT

As is known, pursuant to provisional article 36 added to the Unemployment Insurance Law No. 4447 by Law No. 7590 published in the Official Gazette dated 31 July 2026, a tourism wage support program covering the May–December 2026 period has been implemented for private sector accommodation facilities holding a tourism operation certificate from the Ministry of Culture and Tourism.

The general principles of the program, the conditions for benefiting from the support, and the procedures for implementation were clarified by Circular No. 2026/21 dated 4 September 2026 on “Tourism Wage Support” published by the General Directorate of Insurance Premiums of the Social Security Institution.

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



BULLETINS:
LABOUR LAW AND
SOCIAL SECURITY
2025-050
08/09/2026

UPDATE OF WITHHOLDING AND PREMIUM SERVICE RETURNS

The “Minimum Wage Exemption Personal Income Tax” amount in the Withholding and Premium Service Returns has been updated to TRY 5,615.10, effective as of 1 August 2026.

Accordingly, taxpayers who will submit their returns through the e-Declaration (e-Beyanname) system are required to update their Return Preparation Program.

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



BULLETINS:
LABOUR LAW AND
SOCIAL SECURITY
2026-044
25/09/2026

THE REGULATION AMENDING THE REMOTE WORKING REGULATION HAS BEEN PUBLISHED IN THE OFFICIAL GAZETTE

The “Regulation Amending the Remote Working Regulation” published by the Ministry of Labour and Social Security in the Official Gazette dated 25 September 2026 and numbered 33381 amended the “Remote Working Regulation” published in the Official Gazette dated 10 March 2021 and numbered 31419.

With the Regulation, the following paragraph was added to article 9 of the Remote Working Regulation: “It may be agreed that part of the work is performed at the workplace and part through remote working. In this case, the days and working hours on which the employee will work at the workplace and remotely shall be specified in the employment contract.”

In line with this regulation, the days on which work will be performed remotely and at the workplace must be clearly defined in employment contracts in order to implement the hybrid working model. However, it should also be taken into consideration that the employer retains the right to make changes to these periods based on operational requirements, organizational needs, or objective reasons.

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

Labour Law & Social Security



BULLETINS:
LABOUR LAW AND
SOCIAL SECURITY
2026-045
30/09/2026

ANNOUNCEMENT ON THE UPDATE OF THE E-BORCU YOKTUR SYSTEM

An “Announcement on the Update of the e-Borcu Yoktur System” was published by the General Directorate of Insurance Premiums of the Social Security Institution Presidency on 17/09/2026.

The Announcement provides information on the system update regarding debt inquiries to be carried out through the e-Borcu Yoktur System used by the Institution’s personnel and employers, and the debt inquiry web service of EPPP (Electronic Public Procurement Platform) used by the Public Procurement Authority.

With the regulation, software development has been completed to enable the issuance of an e-Borcu Yoktur Certificate, within the specified debt limits, to employers who have restructured their debts to the Institution that are past the statutory payment period under special laws and/or have had such debts deferred under article 48 of Law No. 6183 and regularly fulfil their payment obligations under these arrangements, provided that the debt inquiry date and the date on which the inquiry is based are the same day.

In this context, when issuing an e-Borcu Yoktur Certificate, it will be checked whether employers have regularly fulfilled their payment obligations regarding their restructured or deferred debts, and the debt limits currently in force will also be taken into consideration.

The applicable debt limits have been determined as follows:

- For e-Borcu Yoktur Certificates issued as a basis for state aid, incentives and support payments: Gross minimum wage,
- For e-Borcu Yoktur Certificates to be issued for participation in tenders: TRY 5,000.00
-

Accordingly, an e-Borcu Yoktur Certificate may be issued, within the specified debt limits, to employers who have debts past the statutory payment period but have restructured such debts and/or had them deferred under article 48 of Law No. 6183 and regularly fulfil their payment obligations.

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

You can review our Bulletin for details.

Labour Law & Social Security



BULLETINS:
LABOUR LAW AND
SOCIAL SECURITY
2026-046
30/09/2026

THE APPLICATION SYSTEM FOR WORK PERMIT EXEMPTION APPLICATIONS HAS BEEN UPDATED

A new system has been introduced for work permit exemption applications through the announcement dated 17/09/2026 issued by the Directorate General of International Labour Force.

The “Foreigners Application, Evaluation and Monitoring System” developed by the Ministry of Labour and Social Security was made available for use as of 17/09/2026. Accordingly, new work permit exemption applications to be submitted as of 17/09/2026 must be made through <https://calismaizni.csgeb.gov.tr/>. Application procedures and the monitoring of application processes will be carried out through the new system.

On the other hand, work permit exemption applications submitted before 17/09/2026 will continue to be monitored through the existing system. For such applications, <https://emuafiyet.csgeb.gov.tr/> must continue to be used.

Accordingly, the existing (old) system must be used for applications submitted before 17/09/2026, while the new system must be used for new applications submitted on and after this date.

It is important for the relevant institutions, organizations and employers to pay attention to the date distinction specified in their application procedures.

The updated “Work Permit Exemption Application Guide,” incorporating the changes, has been published.

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

To access the Work Permit Exemption Application Guide, please click on the [link](#).

You can review our Bulletin for details.

Incentives and Government Supports



**BULLETINS:
INCENTIVES AND
STATE SUPPORTS
2026-009
03/09/2026**

A PRIORITY FINANCING CERTIFICATE HAS BEEN INTRODUCED IN ADDITION TO THE TSS CERTIFICATE FOR INVESTMENT FINANCING

With the Communiqué Amending the Communiqué on the Strategic Priority and Technical Evaluation of Investment Projects, published in the Official Gazette dated 3 September 2026 and numbered 33359, the “Priority Financing Certificate” has been introduced to enable enterprises holding investment incentive certificates to benefit from financing programs on a priority basis, and amendments have been made to the Technology and Strategy Score (TSS) application.

The opportunity to apply for a Priority Financing Certificate has been introduced for investments in the manufacturing industry. Investors wishing to benefit from financing programs will be able to apply to banks with a TSS or Priority Financing Certificate.

Priority Financing Certificate: A certificate indicating that the allocation of credit is appropriate for projects applying to financing programs according to the priority criteria determined by the Ministry

- While the TSS can be issued for investments exceeding TRY 1,000,000,000, the Priority Financing Certificate is significant in that it provides access to financing for investments exceeding TRY 100,000,000.
- Applications for a TSS Certificate may be made by investors holding an incentive certificate under the Türkiye Century Development Initiative or Project-Based State Aid, as well as by investors holding incentive certificates who make investments in strategic priority products, designated technology areas, or critical raw materials.

Investors without an investment incentive certificate may apply for a TSS Certificate if they plan to produce a product within the scope of the Strategic Priority Products List, make an investment in the fields included in the Technology Areas List, or make an investment concerning the elements listed in the Critical Raw Materials List (Annex 3).

- For TSS Certificate applications, a minimum investment amount of TRY 1,000,000,000 and minimum equity or paid-in capital of TRY 50,000,000 are required. For Priority Financing Certificate applications, a minimum investment size of TRY 100,000,000 will be required.

A Priority Financing Certificate will be issued without evaluation for investments supported under the following incentive programs:

- Decision No. 9495 on Providing Project-Based Support for Investments
- Technology Initiative Program
- Local Development Initiative Program
- Strategic Initiative Program

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

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

Featured News and Publications of the Month



We are launching our new Capital and Debt Management Advisory service.

Led by our Partners M. Cengiz Gögebakan and Can Kılıçkaya, this service will enable us to assess companies' capital structures in line with their objectives and support them in developing sustainable financing strategies.



At the BDO Global Advisory Conference in Barcelona, we exchanged valuable insights with our colleagues across our global network in the areas of strategy, technology, and risk management.



An independent and transparent audit approach is at the foundation of a trustworthy business world.

As BDO Türkiye, we continue to add value to our work with our high-quality standards and 45 years of experience. We celebrate Auditor Pride Day for all auditors!

Featured News and Publications of the Month



BDO Türkiye Tax Partner Emrah AKIN and Tax Manager Ayça Hüma Gülümser discussed the topic in all its aspects under the title “The New Medium-Term Program and Digital Public Finance: What Awaits Us in the Taxpayer–Administration Relationship?”



We have concluded the 30th International Türkiye Internal Audit Congress!

With the participation of our BDO Türkiye Risk Advisory Partner Tuğçe Aydoğan, our Director Görkem Erdoğan, and Sami Bugay, Founder of The Integral Institute, we held our session titled “From AI Awareness to AI Competency: Talent Transformation in Assurance Functions.”



Our focus this year during Cybersecurity Awareness Month is human!

With BDO’s Human-Centered Cybersecurity Awareness Program, we go beyond technology and place human behaviour at the centre to build a stronger cybersecurity culture.

Our program, through which we will strengthen awareness together, will be with you very soon.

Published Articles & Opinion Columns

ERDOĞAN SAĞLAM**Partner – Tax**

Sworn Financial Advisor
BDO İstanbul Office

T24

Developments and my views regarding funds for which liquidation has been decided...

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T24

Issues faced by taxpayers who request tax penalty settlement while challenging the tax principal in court

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T24

We should support businesses that have halted or scaled down their production

[Read Now](#)**DR. HALİT BAŞBUĞ****Director**

Labour Law and Social
Security
BDO İstanbul Office

Lebib
Yalkın

Working hours of long-haul truck drivers

[Read Now](#)**EMRAH AKIN****Partner – Tax**

BDO İstanbul Ofisi

Bloomberg HT

Our Tax Partner Emrah Akin discussed “January–August Budget Results and the Focus of Tax Inspections Shifts to Large Taxpayers” on Bloomberg HT on 18 September.

Bloomberg HT

Our Tax Partner Emrah Akin discussed “Tax Treatment of the Loss Arising from a Liquidated Fund” on Bloomberg HT on 25 September.

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