

TAX BULLETIN

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Bulletin Date : 04.06.2026
Bulletin No : 2026/004

THE COUNTRY-BY-COUNTRY REPORT (CbCR) NOTIFICATION OBLIGATION MUST BE COMPLETED BY THE END OF JUNE

As we have stated in our [Bulletin No. 2020/023](#), with “[the Presidential Decree No. 2151 on the Amendment of the Decision on Disguised Profit Distribution through Transfer Pricing](#)” (the Decree), published on February 25, 2020, the obligation of Country-by-Country Reporting, which is essentially the 3-stage reporting obligation in Transfer Pricing foreseen in OECD’s Action Plan No. 13 within the scope of preventing Base Erosion and Profit Shifting (BEPS), has been included in the Turkish Tax Legislation.

One of the obligations imposed by the decree is the notification obligation.

Accordingly, companies included in the multinational group of companies that are within the scope of Country-by-Country Reporting obligation (those with a consolidated group income of 750 million Euros and above), **even if they are not the main headquarters**, need to inform the Turkish Finance Administration regularly of which company will conduct Country-by-Country Reporting in which country. It is stated in the Decree that the notification obligation must be fulfilled each year by the end of June of the following year. However, with the [Decision](#) Annexed to Presidential Decree No. 8956, published in the Official Gazette dated 14/09/2024 and numbered 32662, an amendment was made to the notification period specified in the Decision on the Disguised Profit Distribution through Transfer Pricing, which was put into effect by the Council of Ministers Decision dated 27/11/2007 and numbered 2007/12888. The phrase “*June of each year*” has been replaced with “*the end of the sixth month following the end of the fiscal period to be reported*”.

Summary information regarding the Notification Obligation is provided below.

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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 ağıının bir parçasını teşkil etmektedir.

BDO International global ağıının toplam gelirleri 2021 yılında 12,8 milyar ABD Doları olarak gerçekleşmiştir. BDO, 164’den 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 durumlara 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.

Notification Obligation	
Those Having Notification Obligation	Ultimate or surrogate parent entities located in Turkey of multinational groups, with a consolidated group revenue of 750 million Euros or more for the accounting period preceding the accounting period 1/1/2025 - 31/12/2025 (for taxpayers subject to a special accounting period, the accounting period before the special accounting period ending in 2025)
Content	Information about whether they are the ultimate or surrogate parent entity, which entity will submit the Report on behalf of the group, and the accounting period
Time of the Notification	The afore-mentioned information shall be submitted to the Revenue Administration by the end of the sixth month following the end of the fiscal period to be reported.
The Notification of the Country-by-Country Report of 2025	The matters pertaining to the Country-by-Country Report of 2025 will be notified to the Revenue Administration by June 30, 2026 (the specific provision applicable to taxpayers subject to a special accounting period is stated above).

According to the Communiqué, the required information will be provided electronically via the Internet Tax Office by filling out the “Notification Form on Country-by-Country Reporting” in accordance with the content in Annex 5 of the Communiqué and the explanations in the Internet Tax Office.

Kind regards.