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2026 TAX REGULATIONS IMPLEMENTATION NOTE

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Asset Amnesty · Transit Trade · Qualified Service Centers

LEGAL BASIS

Laws No. 7582 and 7577 · CTL Provisional Article 19 · CTL Article 10/1(i) and (j) · ITL Article 23/1(20) · Related General Communiqués

CURRENT AS OF

17 July 2026 · Period: 2026

EXECUTIVE SUMMARY

The package offers three separate opportunities: bringing certain unrecorded or off-book assets into the system under conditional protection; a 95% to 100% profit deduction for the sale of, or brokerage in, goods sold abroad without being brought into Türkiye; and corporate income and payroll incentives at qualified service centers. These regimes are not alternatives to one another; however, each has its own notification, transfer, recording and proof conditions. A transaction-based file should be established before implementation.

1. THE REGULATIONS AT A GLANCE

REGIME	BENEFIT PROVIDED	KEY DEADLINES	MOST CRITICAL CONDITION
Asset Amnesty	Registration of certain domestic and foreign assets at rates of 0% to 5%, with audit and assessment protection up to the amount corresponding to the asset	Notification: 31.7.2027; transfer of foreign assets: 2 months; fund and non-withdrawal: 2 years	Documentation of the ownership of the notified asset and of its causal link with any assessed base difference; full compliance with the notification, payment, transfer, commitment and recording conditions
Transit trade / brokerage	95% of the eligible net profit, and 100% for companies in the İstanbul Financial Center (IFC) or an approved industrial zone, deductible from corporate income	Transfer to Türkiye by the filing deadline of the relevant year's corporate tax return	The goods must not enter free circulation in Türkiye; in brokerage, the seller and the buyer must both be outside Türkiye
Qualified Service Center	95% to 100% deduction on eligible foreign-source profit; income tax and stamp tax exemption on qualified personnel wages up to 3 or 5 times the gross minimum wage	20 accounting periods including the period in which operations began; profit transferred by the filing deadline	Related group active in at least three countries, 80% of revenue from foreign related parties, the listed services, and separate bookkeeping

A POINT THAT MUST NOT BE MISUNDERSTOOD

The Asset Amnesty is not an unlimited tax pardon, and the transit trade and QSC advantages are likewise not, in technical terms, automatic exemptions. In all three regimes, documentation, deadlines and the link to the transaction are central to the outcome.

SECTION A

ASSET AMNESTY: REGISTRATION AND AUDIT PROTECTION

A.1. SCOPE, PERSONS AND DEADLINE

Provisional Article 19 of the Corporate Tax Law (CTL) and the General Communiqué on Bringing Certain Assets into the Economy (Serial No. 1) allow money, gold, foreign currency, securities and other capital market instruments to be notified to banks or intermediary institutions until 31 July 2027. Immovable property, vehicles, commodities and receivables are not directly within scope; however, a foreign asset outside the scope may be made the subject of a notification if it is converted into an in-scope asset within the period.

LOCATION OF THE ASSET / PERSON	NOTIFICATION CHANNEL	ADDITIONAL CONDITION
Foreign asset: real or legal person	A bank in Türkiye; an intermediary institution for securities and other capital market instruments	Transfer to, or physical delivery into, Türkiye within 2 months of the notification
Asset located in Türkiye but not in the statutory books: income or corporate taxpayer	A bank, or an intermediary institution for the relevant assets	Entry in the books, a special fund account and the 2-year non-withdrawal condition
Person with no tax liability or bookkeeping obligation	A bank or intermediary institution	Deposit of the asset into an account as of the notification date, with documentation
Sole proprietorship / ordinary partnership	Notification may be made in the name of the partnership	The partnership benefits for VAT; the partners benefit from the income and corporate tax protection

IMPORTANT CLARIFICATION

The regulation does not set aside other legislation concerning assets deriving from crime, and it does not remove the burden of proving the ownership of the asset. In particular, for assets coming from the account of a third party, a partner, a representative or a group company, the chain of ownership must be documented before the notification.

A.2. TAX RATE AND COMMITMENT

COMMITTED HOLDING PERIOD	2026 NOTIFICATION RATE	RATE FOR 1.1.2027 TO 31.7.2027	ELIGIBLE INSTRUMENT
No commitment	5%	5%	Unrestricted account
At least 1 year	4%	4.5%	Time deposit, government domestic debt securities, lease certificates or venture capital investment funds
At least 2 years	3%	3.5%	Same
At least 3 years	2%	2.5%	Same
At least 4 years	1%	1.5%	Same
At least 5 years	0%	0.5%	Same

To benefit from a reduced rate, the Annex 2 commitment letter must be submitted at the time of the notification. The asset must be converted into the committed instrument within 10 days of the transfer or deposit date for foreign assets, and of the notification date for domestic assets. The tax is collected in advance by the bank or intermediary institution and is declared and paid by it, in its capacity as tax responsible, by the evening of the 15th day of the month following the notification.

A.3. SEQUENCE OF STEPS

STEP	ACTION TO BE TAKEN	DEADLINE / DOCUMENT
1	Preparation of a file on the type, location, real owner and source of the asset	Before the notification
2	Notification to the bank or intermediary institution with Annex 1; if a reduced rate is chosen, the Annex 2 commitment letter	By 31.7.2027 at the latest
3	Transfer of the foreign asset to Türkiye or its physical delivery	Within 2 months of the notification
4	Conversion into the committed instrument	Within 10 days of the transfer or deposit, or of the notification
5	For bookkeeping taxpayers, entry of the asset in the books and a special fund on the liabilities side	Recording consistent with the notification and transfer
6	Monitoring of the non-withdrawal and use conditions for the fund and the asset	2 years from the notification date

A.4. ACCOUNTING AND TAX CONSEQUENCES

- For taxpayers keeping books on the balance sheet basis, a special fund account is opened on the liabilities side for the notified asset; the fund is treated as a component of capital.
- The fund cannot be withdrawn from the business before two years have passed and cannot be used other than by addition to capital. The Communiqué provides specific protection for liquidation, for mergers and divisions under Articles 19 and 20 of the CTL, and for transactions under Article 81 of the Income Tax Law (ITL).
- The entry of the notified assets into the business is not taken into account in determining the profit of the period. Provided two years have passed from the notification date, the assets may be withdrawn from the business without being taken into account in determining taxable profit and, for companies, distributable profit.
- Any gain on a subsequent disposal is taxed under the general rules; a loss is not accepted as an expense or a deduction.
- The tax paid on account of the notification cannot in any way be recorded as an expense and cannot be offset against any other tax.

A.5. THE REAL LIMIT OF THE AUDIT PROTECTION

The protection is limited to the amount that corresponds to the notified asset and for which a causal link with the asset can be established. If, in an audit commenced for another reason, it is proven that an assessed base difference derives from the notified assets, no assessment is made up to the notified amount; any excess, or any portion arising from another cause, is subject to the general rules.

SITUATION	CONSEQUENCE
Notification before an audit or a referral to the appraisal commission	The protection may be used, subject to the other conditions
Notification after an audit has begun or after referral to the appraisal commission	Provides no protection against the assessed base difference; the notified amounts cannot be offset
Breach of the two-month repatriation condition or of the payment condition	The audit and assessment protection is lost
Breach of the commitment period	The undercollected tax is collected with late-payment interest but without penalty; the protection is also lost
Failure to prove ownership or the causal link	The notification alone does not protect against an assessed base difference

A.6. AREAS THE COMMUNIQUÉ LEFT OPEN OR OPEN TO DISPUTE

TOPIC	PRUDENT APPROACH
Source and ownership of the asset	Build an unbroken chain of ownership with bank statements, contracts, inheritance or transfer documents, partnership resolutions and the movement of funds

TOPIC	PRUDENT APPROACH
The link of "correspondence to the base difference"	Prepare a reconciliation table showing from which period and transaction the difference arises; do not settle for a general explanation
Assets held in the account of a partner, representative or third party	Examine the powers of attorney and representation documents predating 4.6.2026 and the real ownership; do not rely on documents created afterwards
Changing, pledging or early unwinding of the committed instrument	Obtain the bank's confirmation; manage intermediate transactions not expressly protected in the Communiqué as a breach risk
Addition of the special fund to capital and the two-year period	Monitor the capital transaction separately; do not make entries or payments through the fund or a provision that would amount to an indirect withdrawal of the asset
Multiple notifications or corrections for the same asset	Correction within the same month; a new notification for an increase in a later month; check the prohibition on reduction or refund after transfer before acting

OUR RECOMMENDATION ON THE ASSET AMNESTY

The notification should not be viewed as an amnesty certificate that automatically removes the burden of explaining the source. The ownership file and the linkage to any base difference should be built first; the rate and commitment should be chosen afterwards. A committed low rate should not be selected without taking liquidity needs into account.

SECTION B

TRANSIT TRADE AND FOREIGN PURCHASE AND SALE / BROKERAGE DEDUCTION

B.1. SCOPE AND TAX ADVANTAGE

Under CTL Article 10/1(i) and Section 10.7 of the Corporate Tax General Communiqué, 95% of the net profit derived from the sale abroad of goods purchased abroad without bringing them into Türkiye, or from brokerage in purchases and sales of goods taking place abroad, may be deducted from corporate income; the rate is 100% for IFC participants and for companies in an approved industrial zone. The deduction is also taken into account in the calculation of the domestic minimum corporate tax.

MODEL	SCOPE CONDITION	CRITICAL EXCLUSION
Direct purchase and sale	The goods are bought from a foreign seller and sold to a foreign buyer without being brought into Türkiye	The goods entering free circulation in Türkiye
Brokerage	The purchase and sale takes place abroad; the seller and the buyer are not in Türkiye	Either party being located in Türkiye
Bonded warehouse	The goods remain in a bonded warehouse and are sold abroad without entering free circulation and without processing	Sale to a buyer in Türkiye, release into free circulation, or processing
Digital code / card	A code representing a specific product or service is sold abroad unchanged and without being used in Türkiye	The character of a general payment instrument, wallet, balance or gift card
Intangible right	The right is transferred abroad unchanged and without being used in Türkiye, and the seller retains no control over it	Use in Türkiye, or retention of the right after the sale

B.2. CONDITIONS FOR THE DEDUCTION

- The profit must be derived from an eligible foreign purchase and sale or brokerage activity.
- In brokerage, the seller and the buyer must not be located in Türkiye.
- The profit must be transferred to Türkiye by the date on which the corporate tax return for the accounting period in which it was earned must be filed.
- Revenue, costs and expenses within the scope of the deduction must be tracked separately from out-of-scope activities.
- For the 100% rate: a participation certificate in the IFC; for an industrial zone, designation as suitable by the President.

B.3. PROFIT CALCULATION, TRANSFER AND RECORD KEEPING

The deduction applies not to gross sales but to the net profit remaining after the costs and expenses of the activity are deducted from the eligible activity revenue. Interest, income from the investment of cash, foreign exchange valuation differences, gains on the sale of fixed assets and extraordinary income are outside the scope. If the activity is loss-making there is no deduction; any amount that cannot be used because of other deductions or prior-year losses does not carry forward.

CONTROL	REQUIRED RECORDS / DOCUMENTS
Route of the goods	Bill of lading, transport documents, customs and warehouse records; a chain showing the goods did not enter free circulation in Türkiye
Residency of the parties	Incorporation and residency certificates of the seller and the buyer; contract and invoice addresses
Transfer of title and risk	Incoterms, delivery and risk transfer clauses, insurance and freight documents
Net profit	Transaction or project based sales, cost of goods, commission, transport, financing and shared expense allocation
Transfer to Türkiye	Matching of invoice, collection and bank receipt; closure before the filing deadline

CONTROL	REQUIRED RECORDS / DOCUMENTS
Brokerage	Brokerage agreement, service output and commission calculation; the test that seller and buyer are outside Türkiye

B.4. AREAS THE COMMUNIQUÉ LEFT OPEN AND RISK MANAGEMENT

UNCERTAINTY / RISK	RECOMMENDED APPROACH
For the transfer to Türkiye, net profit or gross collections?	Ensure a clear cash inflow of no less than the net profit on which the deduction is based; in a partial transfer, apply the deduction proportionally and prudently
Netting and set-off, offsetting, intra-group cash pooling and collection by third parties	Obtain an advance tax ruling before relying on any method other than an actual entry into Türkiye through a bank
Simple handling in the bonded warehouse and the processing threshold	Avoid operations that change the nature of the goods; obtain written confirmation of the customs status
Distinguishing a digital product from a payment instrument	Prove with technical and contractual documents that the code gives access to a specific product or service
Separating foreign exchange differences	Track FX differences on the collection of trade receivables separately from period-end valuation FX differences; the Communiqué expressly excludes valuation income
Shared expenses and financing costs	Use a consistent allocation key; do not load out-of-scope expenses onto the incentivized profit
Foreign permanent establishment / withholding tax	Check, country by country, the corporate tax, withholding tax and permanent establishment risk in the country where the transaction takes place

CLEAR ACTION POINT FOR TRANSIT TRADE

The deduction decision should not be taken on the basis of the invoice address alone. The physical and legal route of the goods, the residency of the parties, the transfer of title and risk, the net profit and the transfer to Türkiye must be proven together. We recommend creating a one-page compliance cover form for every transaction.

SECTION C

QUALIFIED SERVICE CENTERS AND COMPANIES WITH FOREIGN SHAREHOLDERS

C.1. WHO CAN BE A QSC?

Under Additional Article 1 of Law No. 4875, the following elements are required together:

TEST	REQUIRED CONDITION	PROOF TO BE KEPT IN THE IMPLEMENTATION FILE
Company type	A capital company incorporated in Türkiye (in practice, a joint stock or limited liability company)	Trade registry records, articles of association, scope of activity, shareholding and group chart
Group geography	Active operations of the related company or group of companies in at least three different countries	For each country: registry certificate, activity report, personnel, office or turnover indicators, contract and invoice samples
Service purpose	The company is established for, or operates in, providing the services listed in the law to the related group	Articles of association, board resolution, group service policy, intercompany service agreement
80% revenue	At least 80% of annual revenue is derived from related companies or the group of companies abroad	Monthly revenue report by customer and country, list of related parties, invoices and accounting records

Is foreign ownership required?

No. The text of the law does not expressly require the shares of the QSC company to be held by a foreign person or entity. What is required is that the structures served are related companies abroad and that the group is active in at least three countries. Accordingly:

- A Turkish company with foreign shareholders cannot benefit from the incentive if it does not meet the other QSC conditions.
- A capital company with Turkish shareholders is not excluded merely because of its shareholding structure, provided it genuinely satisfies the foreign related group structure and the other conditions.
- A branch or liaison office of a foreign company, not being a separate Turkish capital company, does not, on a prudent reading, fall within the QSC definition.

> **ADMINISTRATIVE GAP**
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> The law has not established an explicit application, certification, registration and approval process for QSC status; it has authorized the Ministry of Industry and Technology to determine the procedures and principles. As of 17.07.2026, the available regulations do not make clear by which document, and as of which date, the status is acquired. Payroll and tax return practice should therefore not proceed on the assumption that the status is acquired automatically.

C.2. WHICH SERVICES ARE WITHIN SCOPE?

GROUP	MAIN FUNCTIONS WITHIN SCOPE	LIMIT / CAUTION
Management and expertise	Financial and strategic consultancy; risk, cash, liquidity, funding and capital structure; budgeting, financial reporting, international accounting and compliance, audit; digital transformation, technology, investment and data analysis; promotion, brand, HR and training	The genuine intra-group management or coordination nature of the service and its output documents must be demonstrable
Operational coordination	Coordination and management of sales, after-sales, technical support, R&D, external procurement, product testing and laboratory services	Ordinary production, routine sales or call center activity does not fall within scope by itself; a functional analysis is required
Legal advisory	Listed in the law	Advisory relating to domestic activities or Turkish law may only be obtained from attorneys or attorney partnerships entitled to provide services under Law No. 1136

"Qualified service personnel" are the employees who directly perform these services and who are not support staff. A job title alone is not sufficient; the actual duties and the output to be produced are decisive.

C.3. PERSONNEL WAGE EXEMPTION

Under ITL Article 23/1(20) and the dedicated Communiqué, the portion of the wage not exceeding three times the gross minimum wage (five times in the special zones) is exempt from income tax. The portion of the wage above the exemption limit is taxed under the general rules; a stamp tax exemption also applies to the payroll documents relating to the portion exempted from income tax.

CONTROL AREA	APPLICATION
Scope of the wage	In addition to the monthly wage, premiums, bonuses, overtime, allowances and benefits measurable in money are included in the wage total.
Minimum wage exemption	In taxing the portion above the limit, the general minimum wage income tax exemption must additionally be offset correctly; the payroll software should be tested.
Social security premium	The regulation does not introduce a social security premium exemption. The general rules on the premium base continue to apply.
Support staff	It should not be applied to personnel who do not directly produce the qualified services, such as reception, cleaning and general administrative support.
Mixed duties	An employee performing both QSC and out-of-scope work is not addressed in the Communiqué. The prudent approach is not to apply the full exemption unless the direct service time is separated with a job description and timesheet.
IFC overlap	The ITL 23/1(20) exemption cannot additionally be applied to QSC personnel benefiting from the personnel exemption under the IFC Law No. 7412; duplicate incentives are prohibited.

C.4. CORPORATE TAX DEDUCTION

Under CTL Article 10/1(j), 95% of the net profit the QSC derives from abroad exclusively within the scope of these activities may be deducted in standard locations, and 100% in the IFC with a participation certificate or in industrial zones designated as suitable by the President.

STEP	CALCULATION / CONTROL
1. Eligible revenue	Invoices issued to related companies abroad for the QSC services listed in the law
2. Direct costs	Related personnel, external services, travel, technology and other direct expenses
3. Shared expense portion	Shared expenses allocated with a reasonable, consistent and documented allocation key
4. QSC net profit	Eligible revenue less direct costs less the shared expense portion
5. Deduction	Net profit multiplied by 95% or 100%; however, limited to the amount actually usable given corporate income and the order in which other deductions apply

> **OUT-OF-SCOPE INCOME**
>
> Interest, income from deposits and the investment of cash, foreign exchange valuation differences, gains on the sale of economic assets and extraordinary income are expressly excluded in the Communiqué. These items should not be added to the QSC calculation; nor should the expenses connected with them artificially reduce the eligible profit.

The transfer to Türkiye condition

The profit must be transferred to Türkiye by the date on which the annual corporate tax return for the accounting period in which it was earned must be filed. Profit not brought in on time cannot be the subject of that period's deduction even if it is brought in later.

- Do not leave the transfer to the last day; complete it in the bank account at least 10 business days before the filing deadline.
- Match invoice collections, bank receipts and receivable closure entries on an invoice basis.
- Obtain an advance tax ruling or administrative opinion before accepting cash pooling, netting, set-off, assignment or third-party payment as a "transfer"; the Communiqué does not expressly regulate these.

- The law requires the transfer of the "profit"; whether this means gross revenue or net profit, and the proration method for a partial transfer, are not explained. The safe approach is to ensure a traceable cash inflow of no less than the net profit on which the deduction is based.

C.5. AREAS THE COMMUNIQUÉ LEFT OPEN AND THE PRUDENT SOLUTION

OPEN ISSUE	RISK	RECOMMENDED INTERIM PRACTICE
By which date and documents QSC status is evidenced	Starting the 20-period clock incorrectly; retroactive assessment	File the decision to commence operations, the first eligible contract and invoice, and the personnel and organization dates; obtain a Ministry opinion or advance tax ruling before first application
The "active operation" criterion	Inclusion of dormant companies with no actual activity in the three-country test	Look for more than one indicator of economic presence in each country, such as personnel, office, turnover, customers or operations
The definition of "related company"	The wrong customer universe for the 80% test	Prepare a group matrix showing together CTL Article 13, the group of companies rules of the Commercial Code and de facto control links
The numerator and denominator technique of the 80% revenue calculation	Deviation from the threshold through FX differences, other income or recharge items	Base the test on gross sales revenue from the core activity; show financial and extraordinary income separately; footnote the alternative calculation
The 80% test in the first or short year	The year-end test retroactively breaking the payroll application	Run a monthly rolling test; target 85% to 90% as a safety margin; place limits on domestic contracts
Mixed service contracts and personnel	Out-of-scope services being carried into the incentive	Separate the services in the contract, the invoice, project codes, job descriptions and timesheets
Set-off, netting or cash pooling in the transfer	Inability to prove an actual transfer to Türkiye	Make a clear cash transfer through a bank; obtain a prior written opinion for alternative methods
Foreign withholding tax and the tax credit	The credit being unusable, or remaining idle, on the deducted profit	Model the withholding cost by country and treaty; establish a gross-up and residency certificate regime in the contract
Loss of a status condition in a later year and its regaining	Assuming automatic continuation or return	Rerun the full test every year; do not apply the incentive for a lost year; obtain an administrative opinion on re-entry and the counting of the 20 periods

C.6. CONNECTED TAX AND LEGAL TOPICS FOR COMPANIES WITH FOREIGN SHAREHOLDERS

The QSC incentive does not remove the other obligations of companies with foreign shareholders. The implementation file should be managed together with the following headings:

HEADING	PRACTICAL CONSEQUENCE
Transfer pricing	Intra-group service fees must be at arm's length. The function, asset and risk analysis, the cost pool, the allocation key and the appropriate profit margin must be documented; the annual form and, where required, the report must be prepared.
VAT / service exports	The QSC scope and the VAT service export exemption are not the same test. Benefit from the service abroad must be proven separately; invoices and service outputs must be structured accordingly.
Withholding tax and tax treaties	The local legislation of the foreign customer may give rise to withholding tax. The residency certificate, the treaty article, the place where the service is performed and the permanent establishment risk must be examined country by country.
Profit distribution	The QSC deduction relates to the company's profit; dividend distributions to the foreign shareholder are subject to the general withholding rules and to any applicable tax treaty.
Foreign tax credit	Crediting in Türkiye the foreign tax on the deducted profit produces no result in most cases; particularly at the 100% deduction, withholding tax can become a permanent cost.

HEADING	PRACTICAL CONSEQUENCE
Thin capitalization / financing	Borrowings from the foreign shareholder or the related group are additionally tested under CTL Article 12 and transfer pricing; QSC status provides no protection.
Global minimum tax	If the group is within the scope of the global minimum tax, the low effective tax in Türkiye may give rise to a top-up tax in another country. The local incentive advantage must additionally be modeled at group level.
Foreign currency and exchange rules	The contract currency, collections, valuation and transfer records must be consistent; operating FX differences and valuation FX differences must be tracked in separate accounts.
Data protection and cross-border transfers	For the transfer abroad of intra-group HR, finance, customer or employee data, the legal basis, information notices, contracts and the transfer mechanism must be established under the Personal Data Protection Law (KVKK).

C.7. 30-DAY ESTABLISHMENT / CONVERSION ACTION PLAN

TIMING	OWNER	ACTION	OUTPUT
Days 1 to 5	Legal + tax	Preliminary eligibility screening of the company type, the group, the three countries, the relationships and the service scope	Preliminary eligibility assessment table
Days 1 to 10	Legal	Revision of the articles of association, the management resolution and the intra-group service agreements to reflect the QSC functions	Corporate document set
Days 5 to 12	Finance + TP	Building the cost pool, the allocation key, the pricing method and the country-based withholding model	TP and tax model
Days 5 to 15	HR + payroll	Personnel duty matrix; separation of direct service and support roles; payroll scenarios	Qualified personnel list and payroll test record
Days 10 to 20	Accounting	Separate accounts and project codes for eligible and ineligible revenue, costs, expenses and other income	Chart of accounts and monthly report
Days 10 to 20	Treasury	The transfer-to-Türkiye calendar and the cash pool exception procedure	Collection and transfer checklist
Days 15 to 25	Tax + legal	An advance ruling or Ministry opinion file for the open areas	Application draft and annexes
Days 25 to 30	Management	The decision to go live; the 80% safety margin and the monthly control thresholds	Approved QSC policy document

SECTION D

PERIODIC CONTROLS IN QSC IMPLEMENTATION

D.1. CONTROLS TO BE PERFORMED EVERY MONTH AND AT YEAR END

Monthly

- The eligible revenue to total revenue ratio and the distance to the 80% threshold
- The domestic revenue limit and the effect of new contracts
- Changes in personnel duties, hires and departures, and the separation of support staff
- The payroll exemption limit, premiums and bonuses, and the minimum wage offset test
- Matching of invoices, service outputs and collections
- Control of the accounts for eligible and out-of-scope expenses and other income
- Intra-group pricing and the deviation from the cost plus margin

Year end / before filing

- Renewal of the proof of active operations in three countries
- Updating of the related company and shareholding chain
- The final annual calculation of the 80% revenue test and the reconciliation of alternative scenarios
- Reconciliation of the QSC net profit calculation with the corporate tax return
- Proof of the amount transferred to Türkiye with bank and accounting records
- Verification that the unused deduction has not been carried forward
- Confirmation of the 20 accounting period counter and the date operations began
- Closing control of the transfer pricing, VAT, withholding tax, tax treaty and global minimum tax effects

D.2. A QUICK TEST FOR MANAGEMENT DECISIONS

QUESTION	IF YES	IF NO
Is there a joint stock or limited liability structure in Türkiye?	Proceed	First consider a separate Turkish capital company
Is the related group genuinely active in at least 3 countries?	Build the proof file	The QSC is not suitable
Does at least 80% of revenue come from the foreign related group?	Monitor with a monthly safety margin	The QSC is not suitable, or the business model should be separated
Are the services provided on the list in the law?	Match contracts and outputs	Track out-of-scope activity in a separate structure or account
Can the profit be brought to Türkiye by the filing deadline?	Set up a treasury calendar	The corporate tax deduction cannot be used economically
Does the net advantage survive foreign withholding tax and Pillar Two?	The implementation case is strong	Recalculate and reassess the tax effect of the structure
Can a written administrative opinion be obtained for the unclear areas?	Reduce the implementation risk	Apply conservatively and consider a tax provision

D.3. CONCLUSION AND RECOMMENDATION

The regulatory package has established three separate regimes capable of delivering significant tax and liquidity advantages in the right transaction. In the Asset Amnesty, the outcome depends on building the ownership, causal link, deadline and fund chain in full; in transit trade, the chain of the route of the goods, the parties, the net profit and the transfer; and in the QSC, the chain of the three countries, the 80% revenue, the personnel, the separate records and the transfer.

In the right business model, the QSC regime can, in theory, reduce the corporate tax burden on the in-scope profit to 1.25%, and to 0% in the special zones. The transit trade deduction applies the same rates to the eligible net profit. The Asset Amnesty, for its part, is not a general audit pardon but a conditional protection for the amount that can be linked to the notified asset.

NET ADVICE

Companies should be put through three separate screenings: (1) the file of assets that may be the subject of a notification and of their ownership, (2) the inventory of foreign purchase and sale or brokerage transactions, and (3) the QSC eligibility matrix. For each regime, implementation should not begin before the responsible person, the document list, the deadline calendar and the accounting codes have been determined, in advance of the transaction.

D.4. SOURCES AND CURRENCY NOTE

This note has been prepared as of 17.07.2026. If new procedures and principles on QSC status are published by the Ministry of Industry and Technology, or Presidential decisions or administrative explanations are issued, the sections on the acquisition of the status, the 80% test and the separation of personnel in particular should be reassessed.

LEGAL NATURE

This work is intended for general information and implementation planning. It should not be used as a final tax or legal opinion without examining, in the specific company, the shareholding chain, the service contracts, the legislation of the countries involved, the duties of the personnel and the financial data.