

TAX BULLETIN

BDO Turkey&TUBISAD



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THE COUNTRY-BY-COUNTRY REPORTS (CbCR) MUST BE SUBMITTED UNTIL 31/12/2025

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”, published on February 25, 2020, the obligation of Country-by-Country Reporting has been included in the Turkish Tax Legislation.

According to this, a MNE group’s ultimate parent or surrogate parent entity resident in Turkey, with annual consolidated group revenue amounting to **EUR 750 million or more** according to the financial statements of the accounting period prior to the accounting period to be reported, shall prepare a CbC Report and submit it to the Revenue Administration electronically by the end of the twelfth month following the end of the accounting period to be reported.

The ultimate parent entity (or surrogate entities) will submit the CbC Report only to the financial administrations of their own countries, whereas, in countries where other companies affiliated to the group are resident, no CbC Reports will be filed, but only a notification will be provided stating in which country the group’s CbC Report will be submitted. Then, the financial administration, to which the CbCR is submitted, will share the report with the financial administrations of other countries in which affiliated group companies are resident. Therefore, information sharing in relation to the CbC Report will not be through companies, but in the form of financial administrations sharing the report directly with each other.

In order for the financial administrations to share the report among themselves, a Competent Authority Agreement must be signed between the countries. If there is no Competent Authority Agreement, CbC Report sharing between administrations will not be possible.

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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 yayının, 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.

For instance, if the report exchange have not started within the scope of the Competent Authority Agreement between Turkey and the administration of the country where the parent entity of the MNE group with a consolidated group revenue of 750 million Euros and above as of 31.12.2023 is resident, the group company resident in Turkey may also be required to submit a CbC Report in Turkey.

Or, if the ultimate parent entity of the MNE group with a consolidated group revenue of 750 million Euros or more is resident in Turkey, it may also be required to provide a CbC Report in countries where there are companies affiliated to the group and Turkey has not initiated an information exchange.

Turkey signed the “*Multilateral Competent Authority Agreement on Exchange of Country-By-Country Reports*” (Competent Authority Agreement) on 30 December, 2019. With the [Presidential Decree](#) No. 3038 published in the (Repeated) Official Gazette dated October 1, 2020 and numbered 31261, the Competent Authority Agreement has been approved by the President. In this way, it has become possible for Turkey to share the CbC Report with other countries. These countries can be reviewed on the OECD [website](#).

The CbC Report consists of 3 tables, and the tables contain the following information:

- **Table 1-** Country-based distribution of income, taxes and business activities; income, profit/loss before tax, corporate income tax (CIT) paid, corporate income tax (CIT) accrued, capital, retained earnings, number of employees and tangible assets other than cash and cash equivalents related to each country in which the MNE group operates,
- **Table 2-** Country-based list of all entities included in the MNE group; name/title of each MNE group company on country basis where they are resident, and if the country where the company is established is different from the country where the company is resident in terms of taxation, the name of the country and main activities of each company,
- **Table 3-** Additional explanations; any additional clarifications required when completing the tables.

CbCR tables will be filled in accordance with the explanations in the Revenue Administration Information Transfer System (BTRANS) application and will be submitted electronically in xml format. [BTRANS application](#), available at [the website of the Administration](#), will be used for submission. In order for the taxpayers to send data via BTRANS, they must first obtain a user code and a password.

As BDO Denet, we also provide services with our “BDO CbCR Converter” that we have developed for converting Country-by-Country Reports (CbCR), prepared in Excel file format, into the XML format in accordance with the [Schema 2](#) explained by OECD. For more details, please check out [website](#).

Kind regards.