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SWORN-IN CPA CERTIFICATION REQUIREMENT HAS BEEN INTRODUCED FOR TAX EXEMPTIONS AND DEDUCTIONS

With [the General Communiqué on the Law on Certified Public Accountancy and Sworn-in Certified Public Accountancy \(Serial No. 49\)](#) issued by the Ministry of Treasury and Finance, Personal and Corporate Income Taxpayers have been required to submit a tax certification report to the Revenue Administration for the exemptions, deductions, and matters details of which are specified in the following sections.

The taxpayers using the calendar year as the taxation period are required to fulfill the relevant certification obligation for the 2025 calendar year and for the subsequent taxation periods, while taxpayers subject to a special accounting period are required to fulfill this obligation for the special accounting period starting in the 2025 calendar year and for the subsequent special accounting periods.

The afore-mentioned Communiqué has been published in the Official Gazette dated 30 December 2025 and numbered 33123, and entered into force as of its date of publication.

The Tax Certification Regarding Exemptions, Deductions, and Practices Under Personal Income Tax

Within the scope of the Personal Income Tax Law and other relevant legislation, personal income taxpayers have been required to have the following transactions related to the exemptions, deductions, and applications included in their personal income tax returns, certified by sworn-in certified public accountants.

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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 kuruluşlarından oluşan BDO ağının bir parçasını teşkil etmektedir.

BDO International global ağının 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 anlamlada 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.

No	Exemption/Deduction/ Practice	Relevant Legislation
1	Exemption in Industrial Property Rights	Law No. 5520 (Article 5/B)
2	Exemption on Income Derived from the Operation and Transfer of Vessels Registered in the Turkish International Ship Registry	The Law Amending the Law No. 4490 dated 16/12/1999 on the Turkish International Ship Registry Law and the Decree-Law No. 491
3	Exemption on Income Earned in Free Zones	Free Zones Law No. 3218 dated 6/6/1985
4	Exemption on Income Earned in Technology Development Zones	Technology Development Zones Law No. 4691 dated 26/06/2001
5	Income Deduction for Software, Engineering, Education, and Health Services Rendered Abroad	Law No. 193 (Article 89/13)
6	Reduced Personal Income Tax Application	Law No. 5520 (Article 32/A)
7	R&D and Design Deductions	Law No. 5746 on Supporting Research, Development and Design Activities, dated 28/02/2008
8	Investment Allowance Exemption (Those not subject to withholding under Provisional Article 61 of Law No. 193)	Law No. 193
9	“Other Deductions” under the section titled “Deductions from Income to be Declared” and “Other Exemptions” under the section titled “Notification Regarding Exempted Income” of the Annual Personal Income Tax Return	Law No. 193 and the other Laws

It is mandatory to certify, through a tax certification report issued by sworn-in certified public accountants, that the following exemptions and deductions declared by taxpayers in the relevant lines of their annual personal income tax return comply with the provisions of the relevant legislation:

- Exemptions and deductions that have a separate line on the tax return (Tax Return Filing Program - BDP) and are listed in the second paragraph, exceeding 500,000 Turkish Liras each, excluding the “Other Deductions” line under the section titled “Deductions from Income to be Declared” and the “Other Exemptions” line under the section titled “Notification Regarding Exempted Income”,
- All exemptions and deductions** if each individual item specified in clause (a) does not exceed the amount set therein, but the total of multiple exemptions and deductions exceeds 1,000,000 Turkish Liras,
- All exemptions and deductions** if the amount entered in either the “Other Deductions” line under the “Deductions from Income to be Declared” section or the “Other Exemptions” line under the “Notification Regarding Exempted Income” section exceeds 1,000,000 Turkish Liras, **or** if the sum of the amounts entered in these two lines exceeds the same amount,
- All amounts** if the total of the amounts entered in the lines specified in clauses (a) and (c) exceeds 1,000,000 Turkish Liras,
- Regarding the reduced income tax application within the scope of Article 32/A of Law No. 5520, the tax reduction itself, **regardless of any amount threshold**

In accordance with the Communiqué, the tax certification reports prepared for transactions subject to mandatory tax certification must be submitted electronically via the Digital Tax Office, either together with the personal income tax return for the relevant calendar year or within two months following the end of the filing period for that return.

The Tax Certification Regarding Exemptions, Deductions, and Practices Under Corporate Income Tax

Within the scope of the Corporate Income Tax Law and other relevant legislation, corporate income taxpayers have been required to have the following transactions related to the exemptions, deductions, and applications included in their corporate income tax returns, certified by sworn-in certified public accountants

No	Exemption/Deduction/ Practice	Relevant Legislation
1	Exemption on Foreign Subsidiary Earnings	Law No. 5520 (Article 5/1-b)
2	Exemption on Capital Gains from the Sale of Foreign Subsidiary Shares	Law No. 5520 (Article 5/1-c)
3	Exemption on Share Premium Gains	Law No. 5520 (Article 5/1-ç)
4	Income Exemption for Real Estate Investment Funds or Trusts (Excluding the income of those established for purposes other than operating a portfolio consisting of real estate, real estate projects, and real estate-based rights by virtue of their main field of activity)	Law No. 5520 (Article 5/1-d/4)
5	Exemption on Capital Gains from the Sale of Immovable Properties, Participation Shares, Founder's Shares, Usufruct Shares, Pre-emptive Rights, and Venture Capital Investment Fund Participation Shares	Law No. 5520 (Article 5/1-e and Provisional Article 16)
6	Exemption on Income from Construction, Repair, Assembly, and Technical Services Rendered Abroad	Law No. 5520 (Article 5/1-h)
7	Exemption on Industrial Property Rights	Law No. 5520 (Article 5/B)
8	Exemption on Income Derived from the Operation and Transfer of Vessels Registered in the Turkish International Ship Registry	Law No. 4490
9	Exemption on Income Derived in Free Zones	Law No. 3218
10	Exemption on Income Derived in Technology Development Zones	Law No. 4691
11	Exemption on Income Derived by Research Infrastructures from R&D and Innovation Activities	Law No. 6550 on Supporting Research Infrastructures dated 3/7/2014
12	R&D Deduction	Law No. 5520 (Repealed Article 10/1-a)
13	Income Deduction for Software, Engineering, Education, and Health Services Rendered Abroad	Law No. 5520 (Article 10/1-ğ)
14	Interest Deduction on Cash Capital Increase	Law No. 5520 (Article 10/1-ı)
15	Reduced Application of the Corporate Income Tax Rate/Reduced Corporate Income Tax Application	Law No. 5520 (Article 32/6,7,8 and Article 32/A)
16	Local and Global Minimum Top-up Corporate Income Tax Application	Law No. 5520 (Additional Articles 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13 and Provisional Article 17)

No	Exemption/Deduction/ Practice	Relevant Legislation
17	R&D and Design Deductions	Law No. 5746
18	Techno-enterprise Capital Support Deduction	Law No. 5746
19	Technopark Capital Support Deduction	Law No. 4691
20	Investment Allowance Exemption (Those not subject to withholding under Provisional Article 61 of Law No. 193)	Law No. 193
21	The “Other Deductions and Exemptions” line under the “Exemptions and Deductions Deductible Even in Case of Loss” section and the “Other Exemptions” line under the “Exemptions and Deductions Deductible Only in the Presence of Income” section included in the Annual Corporate Income Tax Return	Law No. 5520 and other Laws

It is mandatory to certify, through a tax certification report issued by sworn-in certified public accountants, that the following exemptions and deductions declared by taxpayers in the relevant lines of their corporate income tax return comply with the provisions of the relevant legislation:

- a) Exemptions and deductions that have a separate line on the tax return and are listed in the second paragraph, exceeding 500,000 Turkish Liras each, excluding the “Other Deductions and Exemptions” line under the section titled “Exemptions and Deductions Deductible Even in Case of Loss” and the “Other Exemptions” line under the section titled “Exemptions and Deductions Deductible Only in the Presence of Income”,
- b) **All exemptions and deductions** if each individual item specified in clause (a) does not exceed the amount set therein, but the total of multiple exemptions and deductions exceeds 1,000,000 Turkish Liras,
- c) **All exemptions and deductions** if the amount entered in either the “Other Deductions and Exemptions” line under the “Exemptions and Deductions Deductible Even in Case of Loss” section or the “Other Exemptions” line under the “Exemptions and Deductions Deductible Only in the Presence of Income” section exceeds 1,000,000 Turkish Liras, or if the sum of the amounts entered in these two lines exceeds the same amount,
- d) **All amounts** if the total of the amounts entered in the lines specified in clauses (a) and (c) exceeds 1,000,000 Turkish Liras,
- e) In cases of reduced corporate income tax rate applications within the scope of paragraphs six, seven, and eight of Article 32 of Law No. 5520, **the entirety of the tax reduction** if the total utilized tax benefit exceeds 200,000 Turkish Liras.
- f) **The amounts calculated regardless of any amount threshold** for the reduced corporate income tax application under Article 32/A of Law No. 5520, as well as the local and global minimum top-up corporate tax applications under Additional Articles 1 through 13 and Provisional Article 17 of the same Law

In accordance with the Communiqué, the tax certification reports prepared for transactions subject to mandatory tax certification must be submitted electronically via the Digital Tax Office, either together **with the corporate income tax return for the relevant financial year or within two months following the end of the filing period for that return.**

Kind regards