

June 16, 2022  
2022-5580

## Türkiye's Country-by-Country Reporting Notification deadline is 30 June 2022

In September 2020, the Turkish Government published *The General Communiqué on Disguised Profit Distribution through Transfer Pricing (Series No:4)* (the Communiqué) in the *Official Gazette*. The Communiqué provides detailed information regarding the transfer pricing documentation requirements (e.g., Country-by-Country Reporting) in accordance with Action 13 of the Base Erosion and Profit Shifting (BEPS) project, see EY Global Tax Alert, [Turkey issues guidance on transfer pricing documentation requirements](#), dated 15 September 2020.

Turkish subsidiaries of a Multinational Entity (MNE) group eligible for reporting must notify the Turkish Revenue Administration (TRA) electronically regarding the reporting entity of the MNE group and the jurisdiction where the Country-by-Country (CbC) report has been filed even if the CbC report is not required to be filed in cases where the MNE group's parent entity is located in a jurisdiction with which Türkiye has an information sharing agreement for CbC reporting (CbCR) in place or with which the CbC Multilateral Competent Authority Agreement is activated.

The deadline for submitting a "CbCR Notification" for FY21 period is 30 June 2022.

The TRA has a platform for the submission of the CbCR Notification in electronic form. Taxpayers also may submit the notification form personally or through a local certified public accountant or a sworn-in financial advisor under a tax certification agreement.

---

For additional information with respect to this Alert, please contact the following:

### **Kuzey Yeminli Mali Müsavirlik A.S., Istanbul**

- Ates Konca, *International Corporate Tax Advisory Leader* | [ates.konca@tr.ey.com](mailto:ates.konca@tr.ey.com)
- Serdar Sumay, *Transfer Pricing Leader* | [serdar.sumay@tr.ey.com](mailto:serdar.sumay@tr.ey.com)
- Bedir Arkan | [bedir.arkan@tr.ey.com](mailto:bedir.arkan@tr.ey.com)

**Ernst & Young LLP (United States), Turkish Tax Desk, New York**

- Gamze Durgun | [gamze.durgun1@ey.com](mailto:gamze.durgun1@ey.com)
- 

The information contained herein is general in nature and is not intended, and should not be construed, as legal, accounting or tax advice or opinion provided by Ernst & Young LLP to the reader. The reader also is cautioned that this material may not be applicable to, or suitable for, the reader's specific circumstances or needs, and may require consideration of non-tax and other tax factors if any action is to be contemplated. The reader should contact his or her Ernst & Young LLP or other tax professional prior to taking any action based upon this information. Ernst & Young LLP assumes no obligation to inform the reader of any changes in tax laws or other factors that could affect the information contained herein.

**Copyright © 2022, Ernst & Young LLP.**

All rights reserved. No part of this document may be reproduced, retransmitted or otherwise redistributed in any form or by any means, electronic or mechanical, including by photocopying, facsimile transmission, recording, rekeying, or using any information storage and retrieval system, without written permission from Ernst & Young LLP.

Any U.S. tax advice contained herein was not intended or written to be used, and cannot be used, by the recipient for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or applicable state or local tax law provisions.

"EY" refers to the global organisation, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients.

[Privacy](#) | [Cookies](#) | [BCR](#) | [Legal](#) | [Global Code of Conduct](#)