PROVISIONAL INCOME TAX

Türkiye | 2026 Practical Guide

1. What is provisional tax?

Provisional tax is an advance payment credited against annual personal or corporate income tax. It applies to eligible business, professional and corporate profits. Taxable profit is calculated cumulatively from the start of the financial year.

2. Who is subject to it?

Individuals taxed on actual commercial profits, self-employed professionals and corporate income taxpayers. In ordinary partnerships and certain partnerships, liability generally falls on the relevant partners rather than the partnership itself.

3. Who is generally excluded?

Persons earning only employment income, rent, investment income or other non-business income; simplified-regime taxpayers; companies during liquidation periods; and persons deriving only qualifying long-term construction profits generally do not file for those earnings. Separate business activities may change the position.

4. 2026 rates

15% for individual income taxpayers; 25% as the standard corporate provisional tax rate. Banks and certain financial institutions subject to a 30% corporate tax rate may also face 30% provisional tax. Special or reduced corporate rates require separate review.

2026 quarters and filing/payment dates

Period	Cumulative period	Filing and payment (usual deadline)
I	January–March	17 May 2026 (actual: 18 May)
II	January–June	17 August 2026
III	January–September	17 November 2026
IV	January–December	17 February 2027

5. Calculation and credit

Calculate cumulative taxable profit at the end of each quarter, apply the applicable rate, and deduct eligible prior provisional tax and withholding credits. Only provisional tax actually paid can be credited against the annual tax liability.

6. Reliefs and losses

Eligible deductions, exemptions and carryforward losses may be considered where statutory conditions are met. Special rules, including domestic minimum corporate income tax, should be checked separately.

7. Underdeclaration and non-payment

Underdeclaration exceeding the statutory 10% tolerance may trigger assessment, tax-loss penalties and interest. Assessed but unpaid provisional tax is not creditable against annual tax; cancellation and

late-payment rules may apply.

8. Social security contributions

Deduction of paid self-employment social security contributions depends on documentation, eligibility and taxable-income limitations. Avoid double deduction.

9. Commencement, cessation and liquidation

Filing starts in the quarter of commencement and generally ends with the quarter containing cessation. Special rules apply when a company enters liquidation. Private construction and qualifying multi-year construction contracts must be distinguished.

Sources and note: Turkish Revenue Administration (GİB), 2026 Corporate Tax Guide, Provisional Tax Rates, 2026 Tax Calendar; Law No. 7566 (19 Dec 2025). Check any deadline extensions.