COMPANY LAW · CIRCULAR

Is your capital ready for 31 December 2026?

The compliance timetable for the new minimum capital amounts of joint stock and limited companies under Provisional Article 15 of the Turkish Commercial Code.

KEY POINTS

6 key points

SWIPE TO CONTINUE →

02 · SCOPE

Which companies are affected?

All joint stock and limited companies whose capital is below the new minimum amounts set under Articles 332 and 580 of the Turkish Commercial Code (TCC) must comply under **Provisional Article 15**, added to the TCC by Law No. 7511.

31 December 2026

Statutory deadline for increasing capital to the new minimum

The provision grants a transition period to companies incorporated before 1 January 2024 whose capital is below the current minimum amounts.

03 · MINIMUM AMOUNTS

The new capital amounts to be reached

COMPANY TYPE	MINIMUM CAPITAL
Joint stock company	**TRY 250,000**
Limited company	**TRY 50,000**
Registered capital system (non-public JSC): initial and issued capital	**TRY 500,000**

The amounts have applied since 1 January 2024 under Presidential Decree No. 7887.

04 · IF THE DEADLINE IS MISSED

What happens without compliance?

JOINT STOCK & LIMITED COMPANIES

Companies remaining below the minimum are **deemed dissolved** by operation of law, without any court or general assembly resolution.

REGISTERED CAPITAL SYSTEM

Joint stock companies that do not raise their initial and issued capital to TRY 500,000 are deemed to have **left the system**.

After dissolution, only liquidation and deregistration filings can be made; no other registration is possible.

05 · METHODS

Capital can be increased in three ways

Cash

Shareholders contribute cash to the company.

In kind

Non-cash assets such as real estate or receivables are contributed.

Internal sources

Capital adjustment differences and prior-year profits are added to capital.

When adding prior-year profits, the amount remaining after offsetting prior-year losses is taken into account.

06 · TAX ADVANTAGE

Interest deduction on cash increases

For qualifying cash capital increases, an amount calculated on the commercial loan rate announced by the Central Bank can be deducted from corporate income under **Article 10/1-ı of Corporate Income Tax Law No. 5520**.

5 fiscal periods

Deduction period, including the period of registration

In-kind increases and institutions in the finance, banking and insurance sectors are outside the scope of this deduction.

07 · ROADMAP

Planning should start now

01 Determining whether current capital meets the new minimum amounts.

02 Choosing the increase method best suited to the company’s finances: cash, in kind or internal sources.

03 Adopting the general assembly resolution and planning registration with the trade registry.

04 Completing the resolution, payment and registration steps before the year-end rush.

IN SUMMARY

Deadline: 31 December 2026

Companies below the minimum capital must complete their increase by this date.

Dissolution by law

Companies that do not comply are deemed dissolved without any further resolution.

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