DISCLOSURE OF TAX DEBTS · TAX PROCEDURE LAW ART. 5

Tax Debts of TRY 5 Million or More to Be Disclosed

General Communiqué No. 597 on the Tax Procedure Law sets the scope and dates of the 2026 disclosure in Türkiye.

WHAT YOU NEED TO KNOW

A summary in 7 points

SWIPE TO CONTINUE →

02 · THE SUBJECT

A statutory exception to tax confidentiality

Taxpayer information is confidential as a rule. Article 5 of the Tax Procedure Law provides an exception: taxes and penalties that have **become final**, and taxes and penalties that are **overdue and unpaid**, may be disclosed by the Ministry of Treasury and Finance.

The Ministry uses this power each year through a communiqué. The rules for the 2026 disclosure have been published.

General Communiqué on the Tax Procedure Law (No. 597), Official Gazette No. 33426 of 10 November 2026.

The threshold applies to each tax office separately

TRY 5,000,000

Taxpayers who owe this amount or more to one tax office, or whose finalised taxes and penalties reach this amount

The disclosure covers only taxes, duties, fees and penalties followed up and collected by tax offices. The **late payment surcharge** is included in the total debt.

04 · EXAMPLE

Debts are not added up across tax offices

COMPANY A · NOT LISTED

It owes TRY 3,200,000 to one tax office and TRY 2,900,000 to another. Its total debt is TRY 6,100,000, but the threshold is not reached at either office.

COMPANY B · LISTED

It owes TRY 4,600,000 in tax to a single tax office. With the late payment surcharge, the debt reaches TRY 5,300,000.

The amounts are illustrative.

Unpaid debts and finalised assessments

OVERDUE DEBTS

Taxes and penalties that had fallen due by 31 December 2025 and remain unpaid as of **20 November 2026**.

FINALISED ASSESSMENTS

Supplementary, ex officio or administrative assessments that became final between 1 June 2025 and 31 May 2026.

06 · WHAT THE LIST SHOWS

Information to be disclosed

01 The taxpayer's name or trade name and tax identification number

02 Main field of activity

03 The total debt; for finalised assessments, the amounts of tax, penalty and late payment interest

If the debt is paid after the list is announced, this is shown in the “Explanation” column of the list.

07 · DATES

Key dates

01 20 November 2026: reference date for payment

02 1–15 December 2026: lists announced at tax offices

03 16–30 December 2026: lists published on the website of the Revenue Administration

Debts not included in the disclosure

01 Deferred debts paid in line with the deferral terms

02 Receivables under an ongoing restructuring

03 Debts covered by a valid stay of execution

04 Where a refund claim is fully documented, the refund amount is deducted from the debt

The subject is covered in outline. For specific cases, the opinion of a certified public accountant (SMMM) or sworn-in CPA (YMM) should be obtained.

IN SUMMARY

TRY 5 Million per Tax Office

The threshold applies to each office separately; the late payment surcharge is included.

20 November 2026

Debts unpaid as of this date are announced from 1 December.

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