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A PRACTICAL GUIDE FOR FOREIGN E-SERVICE PROVIDERS

VAT on Digital Services in *Türkiye*

Registration, the monthly KDV3 return, the B2B sales list and payment: what non-resident providers need to know for 2026.

ACCOUNTING · TAX · PAYROLL · ADVISORY

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ABOUT THIS GUIDE

Turkish VAT for providers of electronic services with no presence in Türkiye

Companies with no residence, place of business, registered office or business centre in Türkiye must declare and pay Turkish VAT themselves when they supply electronic services for consideration to individuals in Türkiye who are not VAT-registered.

In force since 1 January 2018, the regime gives these companies a special VAT registration without any physical presence in the country. This guide explains who the rules apply to, how the registration is made, and how the monthly return, the B2B sales list and the payment work in practice.

It reflects the legislation and the Revenue Administration's guidance as of November 2026 and covers each topic in outline. Specific situations should be assessed with a certified public accountant.

20%

standard VAT rate on most electronic services

Monthly

VAT Return No. 3, filed in Turkish lira

28th

filing and payment deadline in the following month

No threshold

the obligation starts with the first sale

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SECTION 01

Who must register

A provider must obtain the **Special VAT Registration for Electronic Service Providers** if it meets all of the following conditions:

- it has no residence, place of business, registered office or business centre in Türkiye
- it supplies services electronically
- it supplies those services for consideration to individuals in Türkiye who are not VAT-registered

> **No threshold**
> There is no registration threshold. The obligation applies from the first sale to an individual in Türkiye.

If the services are supplied in a way that creates a place of business in Türkiye, the special regime does not apply. Whether a place of business exists is determined under the Tax Procedure Law, and the VAT is then declared under the general rules on VAT Return No. 1.

Who counts as the service provider?

Anyone who has the right to charge the customer or to set the general terms of the service, or who is obliged to perform the service, is treated as the electronic service provider.

Intermediaries

Where the service provider is not clearly identified in the contract between the parties, and the invoices and similar documents do not clearly show the service and the provider, the VAT is declared and paid by the intermediary.

SECTION 02

Services covered

The Revenue Administration gives the following examples of electronic services within the scope:

CONTENT

Streaming music and films

ENTERTAINMENT

Gaming services

INTERNET

Domain names

INFRASTRUCTURE

Web hosting

SUPPORT

Website and web page support

Whether a particular service falls within the scope should be assessed on the basis of its nature.

> **Sales to businesses**
> Sales to VAT-registered taxpayers and legal entities in Türkiye are not taxed under this regime. The customer accounts for the VAT under the reverse charge mechanism, but providers holding the special registration report these sales on the **B2B sales list** (Section 06).

ONLINE CHECK

Do you need to register?

The Revenue Administration's online test at digitalservice.gib.gov.tr asks the following questions. Each answer either ends the test or leads to the next question.

1 Does your company have a residence, place of business, registered office or business centre in Türkiye?

IF YES
Special registration not required; VAT is declared under the general rules.

NO

2 Does your company supply electronic services to individuals who are not VAT-registered, or act as an intermediary for such services?

IF NO
Special registration not required. If not sure, establish your role first and retake the test.

YES

3 Does your company supply the services through a branch or permanent representative in Türkiye?

IF YES
Special registration not required; the general rules apply.

NO

4 In Türkiye, who are the services supplied to?

Only individuals, or both individuals and businesses: continue.

ONLY BUSINESSES
Special registration not required; the customer applies the reverse charge.

INDIVIDUALS

5 How does your company supply the services?

Directly, through an intermediary without these rights, or both: continue.

THROUGH AN INTERMEDIARY
that charges the customer, sets the general terms and supplies the service: the intermediary is treated as the provider.

DIRECTLY

Registration required

The company must obtain the Special VAT Registration for Electronic Service Providers.

The result is an indication based on the Revenue Administration's test and does not replace an assessment of the specific situation.

SECTION 03

Registration

The registration is made online, without a Turkish company, branch or fiscal representative.

1 **Check**
Confirm the obligation with the Revenue Administration's online test.

2 **Apply**
Before the first return, complete and confirm the application form at digitalservice.gib.gov.tr. The form is available in English.

3 **Registration**
The special VAT registration is opened in the company's name at the Large Taxpayers Tax Office: İstanbul Defterdarlığı Büyük Mükellefler Vergi Dairesi Müdürlüğü (tax office code 034207), following the 2024 reorganisation.

4 **Access**
The provider receives a user code, password and PIN for the internet tax office. The same credentials also give access to the Digital Tax Office (dijital.gib.gov.tr), where outstanding tax can be viewed and paid.

5 **Every month**
File VAT Return No. 3, upload the B2B sales list and pay by the 28th.

Voluntary e-notification

Providers can apply for voluntary e-notification (isteğe bağlı e-tebligat) through the Digital Tax Office, which helps ensure that notices from the tax office are received on time.

THE APPLICATION FORM

- National VAT or tax registration number
- National trade registration number
- Full name and trading name
- Full postal address and country of residence or place of business
- E-mail address and website
- Name, postal address, e-mail address and telephone number of the authorised contact person
- Types of electronic services supplied
- Websites and mobile applications through which the services are supplied
- Bank account details (IBAN)

NOT REQUIRED LOCALLY

- **Commencement notice:** no separate notice of commencement of business is required.
- **Accountant's signature:** returns do not need to be signed by a certified public accountant.
- **Local entity or fiscal representative:** the legislation does not require a Turkish company, branch or fiscal representative for this registration.

SECTION 04

Calculating the VAT

20%

VAT is charged at the rate applicable to the service. Most electronic services are subject to the standard rate of 20%.

Currency conversion

Where the price is set in a foreign currency, it is converted into Turkish lira at the Central Bank of the Republic of Türkiye buying rate published in the Official Gazette on the date the tax arises. For currencies not announced by the Central Bank, the current exchange rate is used.

Input VAT

In practice, the return usually consists of output VAT only. However, VAT shown on invoices from Turkish VAT-registered suppliers may be deducted to the extent it relates to the services declared under this regime. These invoices must be kept in line with the retention rules of the Tax Procedure Law.

SECTION 05

The monthly return

Period	Monthly
Return	VAT Return No. 3 (KDV3), filed electronically in Turkish lira
Deadline	According to the Revenue Administration's announcement, returns due from 1 December 2022 onwards are filed, and the tax paid, by the end of the 28th day of the month following the tax period
No sales	No return is required for a period with no transactions to declare
Time zone	Filing and payment deadlines follow Turkish local time

THE MONTHLY CYCLE: AN EXAMPLE

November 2026

MONTH OF SALE

- Sales to individuals: VAT calculated at the Central Bank buying rate for each sale date
- Sales to businesses: recorded for the B2B sales list

→

By 28 December 2026

FOLLOWING MONTH

- File VAT Return No. 3
- Upload and approve the B2B sales list
- Pay the VAT (tax code 0055)

SECTION 06

Sales to businesses and the B2B sales list

For sales to VAT-registered taxpayers and legal entities in Türkiye, the VAT is accounted for by the customer under the reverse charge mechanism, and the foreign provider does not charge Turkish VAT.

However, according to the Revenue Administration, since 1 January 2019 providers holding the special registration must also report their electronic service sales to businesses, by uploading a list to the system.

UPLOADING THE LIST

1. **Prepare**
   Prepare the list in XML using the KDV3LISTE_1.xsd schema published by the Revenue Administration. Each file may be up to 10 MB; several files can be uploaded.

2. **Upload**
   Select the period in the "Upload List" menu. The lists are submitted for the same period as the VAT return.

3. **Approve**
   Once all lists are uploaded, confirm them with the "Approve List" button.

4. **Correct**
   If an approved list needs to be changed, the approval is cancelled and all lists are uploaded again.

CONTENT OF THE LIST

INFORMATION FOR EACH SALE	
Customer's tax registration number May be left empty for a legal entity without one	
Customer's name or trade name	MANDATORY
Customer's address	
Currency of payment	MANDATORY
Price of the service	MANDATORY
Payment method: EFT, credit card or other	MANDATORY
Date of the invoice issued under the provider's national rules	MANDATORY
Number of that invoice	MANDATORY

SECTION 07

Payment

After the return is submitted, the provider moves to the payment screen. The tax can be paid as follows:

BY CARD

The tax on the return (tax code 0055) can be paid on the Revenue Administration's payment page with debit cards of Turkish public banks or of any foreign bank, or with credit cards of foreign banks only. Card details are not stored by the Revenue Administration.

BY BANK TRANSFER

The tax can also be transferred to the Large Taxpayers Tax Office's bank account published on the portal. The description must state the Turkish tax identification number, the tax code (0055) and the return period. The payment date is the date the funds reach the tax office's account, so a transfer made close to the deadline may result in late payment interest.

OTHER

Payment can also be made at tax offices and authorised banks.

SECTION 08

Records

Providers holding the special registration are not required to keep books under the Tax Procedure Law. Invoices for any input VAT deducted must be kept and produced on request. The legislation does not specify the evidence to be used to establish that a customer is in Türkiye, so providers should document how their Turkish sales are identified, in case of a tax audit.

WORKED EXAMPLE

A software company sells a monthly subscription to 1,000 individuals in Türkiye at EUR 9.99, VAT included. The service is subject to 20% VAT.

Monthly sales, VAT included	EUR 9,990
VAT included in the price (20/120)	EUR 1,665
Revenue excluding VAT	EUR 8,325

The VAT is converted into Turkish lira at the Central Bank buying rate for the date of each sale, declared on VAT Return No. 3 and paid by the 28th of the following month. Any sales to Turkish businesses in the same month are reported separately on the B2B sales list.

Non-compliance

The tax penalty provisions of the Tax Procedure Law apply to providers that do not meet the declaration obligation. Late payment interest accrues on tax not paid on time.

QUESTIONS

Frequently asked questions

Do we need a Turkish company or a fiscal representative?

No. The registration is made directly in the name of the foreign company. Because the portal, the returns and correspondence with the tax office follow Turkish rules and Turkish time, many companies choose to work with a local certified public accountant.

We only sell to businesses in Türkiye. Do we need to register?

Under the Revenue Administration's online test, the special registration is not required if services are supplied only to VAT-registered taxpayers and entities other than individuals. The VAT is then accounted for by the customer under the reverse charge mechanism.

We sell to both individuals and businesses. What do we report?

VAT on sales to individuals is declared and paid on VAT Return No. 3. Sales to businesses are reported for the same period on the B2B sales list.

We sell through an app store or marketplace. Are we responsible?

It depends on the intermediary's role. Under the Revenue Administration's online test, if the intermediary has the right to charge the customer, set the general terms and supply the service, the provider does not need its own registration. If the intermediary does not have these rights, the provider must register.

We buy services in Türkiye. Can we deduct the VAT?

Yes. VAT on goods and services bought from Turkish VAT-registered suppliers can be deducted, to the extent it relates to the services declared under this regime.

> **Check online**
>
> The interactive version of the online check is available at rastcpa.com/en/turkey-vat-digital-services.

ABOUT US

How Rast Partners can help

Rast Partners is an Istanbul-based firm of certified public accountants serving foreign companies. For electronic service providers, we:

01 assess whether the obligation applies, including sales through platforms and intermediaries

02 prepare the application and follow the registration through

03 apply for voluntary e-notification

04 prepare and file the monthly VAT Return No. 3, using Central Bank exchange rates

05 prepare, upload and approve the B2B sales list in XML

06 organise payment before the deadline

07 review input VAT

08 monitor tax office notices and report on them in English

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This publication provides general information as of November 2026 and covers its topics in outline only. It does not constitute professional advice. Legislation, rates and procedures change; specific situations should be assessed with a qualified advisor before any action is taken.

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