

INVESTOR BRIEFING · OCTOBER 2026

Türkiye's Asset Regularisation 2026–2027: Bring Assets Home at 0% Tax via Venture Capital Funds

The new asset declaration regime under Law No. 7582 for
Turkish taxpayers and companies: who can use it, how it works
and why venture capital funds stand out

At a glance

31.7.2027Declaration deadline
(may be extended)**5%**Rate without a holding
commitment**0%**With a 5-year
commitment to a
venture capital fund**No audit**No tax audit or
assessment on
declared amounts

Law No. 7582, in force since 4 June 2026, added Provisional Article 19 to the Corporate Tax Law and opened a new asset declaration window. Cash, gold, foreign currency, securities and other capital market instruments held abroad or off the books can be declared to Turkish banks or brokerages by 31 July 2027 and regularised at a low tax rate. If the assets are held in venture capital investment funds (GSYF) for five years, the rate is 0%.

1. Who can use it?

- **Holders of assets abroad.** Cash, gold, foreign currency, securities and other capital market instruments held abroad by individuals or companies.
- **Holders of unrecorded assets in Türkiye.** The same types of assets held in Türkiye by income or corporate taxpayers but not recorded in their statutory books.
- **Also non-taxpayers.** Persons without Turkish income or corporate tax liability can also use the regime by bringing their assets to Türkiye in time and depositing them with a bank.

Important distinction: This regime is entirely separate from the 20-year income tax exemption for people relocating to Türkiye (Income Tax Law Art. 20/D). New residents can bring their own savings to Türkiye without any tax; the asset regularisation is mainly for existing Turkish taxpayers and companies.

2. How does it work?

1

Declaration

Assets are declared to a bank or brokerage in Türkiye by 31 July 2027.

2

Bringing assets in

Assets abroad must be transferred to an account in Türkiye within two months of the declaration; physically imported assets are documented by a customs declaration. Assets already in Türkiye are deposited with the bank on the declaration date.

3

Tax and commitment

The bank or brokerage collects the tax upfront and files it by the 15th of the following month. A holding commitment lowers the rate; no stamp duty applies to the commitment letter.

4

Recording

Taxpayers keeping books record the assets in their statutory books as of the declaration date.

3. Tax rates

If the assets are committed to term deposits, Turkish government bonds, lease certificates (sukuk) or **venture capital investment funds**:

Holding commitment	Declarations in 2026	Declarations 1 Jan–31 Jul 2027
5 years	0%	0.5%
4 years	1%	1.5%
3 years	2%	2.5%
2 years	3%	3.5%
1 year	4%	4.5%
No commitment	5%	5.5%

If the deadline is extended by Presidential decision, declarations made in the extension period carry a total increase of 1 percentage point.

4. Bookkeeping and the special fund account

- Balance-sheet taxpayers open a **special fund account** under liabilities for the declared assets.
- The fund cannot be withdrawn from the business for two years or used for anything other than a capital increase; it is not taxed if the business is liquidated.
- The assets are excluded from the period's profit; after two years they can be withdrawn without being added to taxable or distributable profit.

5. Protection and conditions

- **No tax audit.** No tax audit or assessment is made on the amounts corresponding to the declared assets.
- If an audit started for other reasons finds a tax base difference arising from the declared assets, no assessment is made up to the declared amount.
- If the assets are not brought in within two months, the tax is not paid on time or the commitment is breached, the protection is lost and the tax is collected with late-payment interest (without penalty).
- The tax paid cannot be expensed or credited against other taxes; declarations cannot be corrected after the deadline.

Example

A company shareholder holds a USD 1,000,000 deposit abroad. Declaring it in 2026 without a commitment costs USD 50,000 in tax. If the same amount is committed to a venture capital fund for five years, the tax is zero and no tax audit is made on the declared amount. If the declaration slips into 2027, even a five-year commitment costs 0.5% (USD 5,000).

6. Why a venture capital investment fund (GSYF)?

0% regularisation tax. The lowest rate available, with a five-year commitment.

Tax-efficient structure. GSYF income is exempt from corporate tax (Corporate Tax Law 5/1-d); under current rules, GSYF units held for more than two years are subject to 0% withholding.

Broad investment scope. Start-ups, growth-stage, pre-IPO and turnaround companies; investment abroad depending on the share of foreign investors.

Tailored structures. Private GSYFs for family offices and company groups; assets held under CMB supervision, with an independent custodian and independent valuation.

Talk to us

Let's plan the declaration, the fund structure and the five-year commitment together with your tax adviser. Declarations made in 2026 benefit from a 0.5-point lower rate.

WEB	ftportfoy.com
E-MAIL	ft@ftportfoy.com
PHONE	+90 212 392 92 52
WHATSAPP	+90 542 188 02 81

This briefing is a general summary of Provisional Article 19 of Corporate Tax Law No. 5520, added by Law No. 7582, as of October 2026. It is not tax, legal or investment advice. Detailed procedures are set by the Ministry of Treasury and Finance; please consult your tax adviser before acting. Fund investments carry risk; past performance does not indicate future results. FT Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi A.Ş. – CMB Activity Authorisation Certificate GGSPYŞ/PY.10/420.

Sources: Law No. 7582 (Official Gazette 4 June 2026, No. 33270), Art. 10 (Corporate Tax Law Provisional Art. 19); Corporate Tax Law Art. 5/1-d; Presidential Decree 11107.