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Türkiye Widens Digital Platform Tax Reporting

Introduction

On 5 September 2026, the Turkish Revenue Administration published General Communiqué on Tax Procedure Law No. 595, amending General Communiqué No. 538, the instrument that has required intermediary service providers, hosting providers and social network providers to report on digital listings for the purchase, sale or lease of property, goods and services since 2022. The amendment restructures how hosting providers and social network providers report, adds a new reporting item for intermediary service providers, and broadens the tax authority's power to bring internet access providers, content providers and other digital actors within scope in future.

What has changed

Since 2022, intermediary service providers, hosting providers and social network providers that facilitate the publication of listings for the purchase, sale or lease of movable property, immovable property, goods or services have been required to report to the tax authority each month: the internet address at which the service was provided; the name or title, and the national ID, foreign resident ID or tax ID number, and workplace address, of the persons served; the amount and date of each collection or sale transaction carried out on their behalf, and the bank account details used to pay collected amounts to them; and any other information the tax authority chose to specify.

Communiqué No. 595 removes hosting providers and social network providers from this general duty and places them under a new, separate provision. They will continue to report the internet address and identifying information for the persons served, together with listing information for the underlying sale or rental transactions, but no longer need to report transaction amounts, dates or bank account details, items that now remain required of intermediary service providers alone.

Intermediary service providers stay under the original duty, adjusted on two points. The identifying information required for persons served is broadened from a fixed list, name, tax ID number and workplace address, to an open category of information relevant to establishing tax liability, with name and tax ID number given only as examples; workplace address is no longer separately named. And the previous catch-all, which let the tax authority require any other information it chose, is replaced with a specific new item: intermediary service providers must now also report listing information for the sale or rental transactions carried out on behalf of the persons they serve.

Communiqué No. 595 also updates Communiqué No. 538's own recital, in its Article 2, of the tax authority's underlying statutory authorization, but this brings the Communiqué's text into line with the law rather than creating anything new. The broadened list of addressee categories, including access providers, content providers and e-commerce service providers, and the broadened trigger, any digital use for buying, selling, renting, listing or advertising for economic or commercial purposes rather than electronic commerce alone, were already enacted into Repeated Article 257 of the Tax Procedure Law by Law No. 7524, Article 6, published in the Official Gazette of 2 August 2024. Communiqué No. 595 has not used that authority to impose any concrete Article 4 reporting duty on access providers, content providers or the other categories named in the 2024 law. What it does with that authority is narrower, and is described above: it moves hosting and social network providers into their own Article 4 duty, and adds a new reporting item for intermediary service providers.

Communiqué No. 595 also repeals the separate provision that made these providers responsible for the accuracy of their own submissions through the tax authority's BTRANS reporting system and for following its prescribed format. The general responsibility and penalty provisions elsewhere in Article 6 of Communiqué No. 538, covering the accuracy of information supplied to providers and the consequences of missing, incomplete or misleading reporting, are unaffected and continue to apply.

Who is affected

The amendment reaches three distinct groups differently. Intermediary service providers continue under the same reporting duty as before, now with a broadened identifying-information requirement and a new listing-information item. Hosting providers and social network providers move to the narrower, separate duty described above, limited to internet address, identifying information and listing details. Internet access providers, content providers and the other categories named in the Ministry's 2024 statutory authorization are still not subject to any concrete reporting duty under Communiqué No. 538: Communiqué No. 595 only brings the Communiqué's own recital of that authority up to date, and a further implementing communiqué would be needed before a reporting obligation attaches to them. Clients operating any of these services with a Turkish user base or Turkish-facing content should identify which of the three groups they fall into, since the practical duty, if any, differs materially between them.

Practical implications

Reporting under the current regime identifies the underlying seller or lessor by name and tax number each month, so businesses transacting through intermediary service providers, hosting providers or social network providers should continue to expect their activity to be visible to the Turkish tax authority. For intermediary service providers, the incremental burden is the new listing-information item, captured and reported alongside the transaction-level detail they already provide. For hosting providers and social network providers, the burden narrows: transaction amounts, dates and bank account details no longer need to be reported, though identifying and listing information still must be. Providers subject to a reporting duty under Article 4 remain separately required, under

Article 6 of Communiqué No. 538, to retain the reported information electronically for the record-retention periods the Tax Procedure Law prescribes and to produce it electronically on request. That retention and production duty is unchanged by Communiqué No. 595 and continues to apply to whichever categories carry a concrete reporting duty at any given time.

Compliance risk

The repeal of Article 6(3) of Communiqué No. 538 removes the provision that made providers directly responsible for the accuracy of their own BTRANS submissions and for following the tax authority's prescribed format, but it does not remove the practical risk. Article 6(4) remains in force and continues to provide that information submitted outside the format, standard or method the tax authority specifies is treated as not having been submitted at all, and a submission treated that way can in turn trigger the penalty provisions of Article 6(6), which apply to missing, incomplete or misleading reporting under the Tax Procedure Law. Clients should treat BTRANS format compliance as continuing to carry real practical consequences during technical integration, notwithstanding the Article 6(3) repeal.

Communiqué No. 595 took effect on 5 September 2026, its publication date, with no transition period. Reporting for the September 2026 period, due by 31 October 2026 under the monthly reporting timeline in Article 5, must already reflect the amended rules, including the new listing-information item for intermediary service providers and the narrower dataset for hosting and social network providers under the new provision. Digital platforms affected by these changes have under two months from publication to complete the technical integration needed to meet that first deadline.

Recommended action

Intermediary service providers should update their reporting build to capture the new listing-information item and confirm their identifying-information fields against the broadened, open-ended category. Hosting providers and social network providers should confirm which transaction-level fields they can now stop reporting under the narrower provision, while continuing to capture identifying and listing information. Internet access providers, content providers and other digital service providers named in the Ministry's 2024 statutory authorization are not yet subject to a reporting duty under Communiqué No. 538 and should monitor for a further implementing communiqué before assuming one applies; that authorization has stood since 2024, so its existence alone does not signal that implementation is imminent. Clients transacting through any of these platforms, particularly in property rental and social-media-based sales, should assume their data will continue to reach the Turkish tax authority and should align their own reporting positions accordingly.

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