

Legal Alert

Commercial and Corporate
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Major Step from Türkiye in Transition to a Global Service Hub

On 4 June 2026, Law No. 7582 Amending Certain Laws introduced the concept of “Qualified Service Center” into Turkish law, with the aim of increasing Türkiye’s export of qualified services and promoting the establishment of group service centers in Türkiye serving affiliated companies located abroad.

Legal Framework

Foreign Direct Investments Law No. 4875, Corporate Tax Law No. 5520, and the Income Tax Law No. 193, among others, were amended by Law No. 7582 Amending Certain Laws published in the Official Gazette dated 4 June 2026 and numbered 33270 (“Amendment Law”).

Key Changes

a. Definition of Qualified Service Center

Pursuant to Additional Article 1 of the Foreign Direct Investments Law No. 4875, introduced by the Amendment Law, a Qualified Service Center (“QSC”) is defined as a company that:

1. Provides services to affiliated companies or affiliated holdings operating in at least three different countries;
2. Operates in one or more of the following service areas:
 - Financial consultancy, strategic management consultancy, risk management, cash and liquidity management, funding and credit

transactions, investment and capital structure planning, budgeting, financial reporting and analysis, international accounting and compliance, audit, digital transformation and technology consultancy, investment and data analysis, legal consultancy (*except for legal services relating to activities carried out in Türkiye and legal consultancy on Turkish law, which are exclusively provided by Turkish attorneys and attorney partnerships*), marketing and promotion, brand management, human resources and training services, and coordination and management services relating thereto; and

- Coordination and management services relating to sales, after-sales support, technical support, research and development, procurement, testing of newly developed products and laboratory services;
3. Derives at least 80% of its annual revenue from services provided to affiliated companies or affiliated holdings located abroad.

b. Tax Benefits

Remunerations of qualified service personnel employed by QSCs are exempt from income tax up to an amount corresponding to three times the gross minimum wage. This threshold applies as five times the gross minimum wage for QSCs operating within the Istanbul Financial Center and in industry zones designated by the President of Türkiye based on foreign investment intensity among the industry zones established under the Industry Zones Law No. 4737 (“**Industry Zones**”). Personnel who do not directly perform the qualified services (i.e., support personnel) are excluded from the scope of this exemption.

Furthermore, 95% of the earnings derived by QSCs will be deducted from the income to be taken as the basis for corporate tax. This rate applies as 100% for QSCs operating within the Istanbul Financial Center and in Industry Zones.

The corporate tax deduction shall be available for a period of 20 fiscal years starting from the fiscal year in which the QSC becomes operational, provided that the relevant income is transferred to Türkiye by the due date for annual corporate tax declaration relating to the fiscal year in which such income is earned.

| Comments

Under Turkish law, a similar concept existed prior to these amendments, whereby companies resident outside of Türkiye could establish regional management centers, which provide only coordination and management services in relation to investment, management strategies, planning, sales, and similar activities (“RMC”). The scope of activities was limited solely to the coordination and management of such functions; being formed as liaison offices, RMCs could not engage in income-generating activities. In contrast, QSCs not only provide coordination and management services in relation to those activities, but may also directly provide services with a broader scope and generate income.

Unlike the former liaison office model of RMCs, QSCs are established, profit-oriented capital companies that generate income from the services they provide to non-resident affiliate companies. To encourage the establishment of these centers in Türkiye, the new legislation grants substantial tax advantages. The amendments are designed to draw multinational groups to Türkiye by creating a favorable fiscal environment for their service operations. In particular, the corporate tax deduction which may be utilized for a period of 20 fiscal years constitutes a significant long-term incentive for investors considering basing their service operations in Türkiye.

Should you have any queries on the matters above, please do not hesitate to contact us.

Yours faithfully,

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