

WEEKLY NEWSLETTER

Metin & Cicek Attorney Partnership Weekly Newsletter



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Amendments to the Law on the Profession of Tourist Guidance and the Law on Travel Agencies and the Association of Travel Agencies

- *Official Gazette dated April 27, 2024 and numbered 32529, Law*

Amendments to Law No. 6326 on the Profession of Tourist Guiding have reorganized the conditions for becoming a tourist guide and have established criteria such as university graduation and language proficiency. In the case of Turkish-language tourist guiding, remuneration rules were set, and non-commercial student trips were excluded from the scope of the law. Fines have been stipulated for directing tourist guides to certain businesses, and regulations have been introduced regarding the supervision of professional organizations.

Those who do not submit a foreign language proficiency certificate may act as guides in Turkish but may again act as guides in a foreign language when they re-certify their language proficiency. Certain conditions and processes have been regulated for re-admission to the profession, and provisions have been introduced regarding the revocation of certificates and penalties for travel agencies directing their customers to certain businesses.

Decision on the Approval of the Financing Agreement for the NEXT Mediterranean Basin (NEXT MED) Cooperation Program

- Official Gazette dated April 27, 2024 and numbered 32529, International Agreement



Interreg NEXT MED is the 2021-2027 program supporting cross-border cooperation in the Mediterranean Basin. The program was developed through public consultation within the legal framework of the European Commission and adopted by the national representatives of 15 countries. Aiming at sustainable development, it focuses on advanced technology, SME competitiveness, energy efficiency, sustainable water management, and climate change. The financing agreement for the program was approved by Presidential Decree No. 8407.

Amendment to the Procedures and Principles to be Applied by the Ministry of National Defense in Tenders to be Conducted within the Scope of Subparagraph (b) of Article 3 of the Public Procurement Law No. 4734

- Official Gazette dated April 27, 2024 and numbered 32529, Presidential Decree



As a result of the land, the Ministry of National Defense added a provisional article to the Public Procurement Law No. 4734. According to this article, in construction works in Turkish lira, contracts may calculate an incremental price difference and the contractor may be granted an extension of time under certain conditions. This provision is based on Provisional Article 7 of the Public Procurement Contracts Law No. 4735.

Amendment to the Type Approval Regulation on the General Safety of Motor Vehicles and Their Trailers and Components, Systems and Separate Technical Units Designed for Them and on the Protection of Unprotected Road Users and Passengers

- Official Gazette dated April 27, 2024 and numbered 32529, Regulation

Note (B) in the notes to the table in Annex II of the Type Approval Regulation (EU/2019/2144) on the General Safety of Motor Vehicles and Their Trailers and Components, Systems and Separate Technical Units Designed for Them and on the Protection of Vulnerable Road Users and Passengers is amended as follows:

- Implementation date for new type vehicles: July 6, 2022.
- Implementation date for new production for M1 and N1 vehicles: July 7, 2024.
- Implementation date for M2, M3, N2, N3, O3 and O4 vehicles: January 1, 2025.

Amendment to the Regulation on the Regulation of Maximum Price Tariffs for Goods and Services Produced by Merchants and Industrialists

- Official Gazette dated April 30, 2024 and numbered 32532, Regulation



According to the amendment, when determining the maximum price tariff for goods and services, the board of directors submits a proposal and the council approves it. The opinion of the professional committee is taken, but a special process applies to the bread tariff. In this process, a positive opinion is received from the Ministry of Trade after the evaluation of the relevant committee and the opinion of the professional committee, or if a negative opinion is received, a new regulation is made.

Turkish Food Codex Amendment to the Regulation on Classification and Maximum Residue Limits of Pharmacologically Active Pharmaceutical Ingredients in Animal Foods

- *Official Gazette dated April 27, 2024 and numbered 32529, Regulation*

On March 7, 2017, a provisional article was added to the Turkish Food Codex Regulation on Classification and Maximum Residue Limits of Pharmacologically Active Substances in Foods of Animal Origin published in the Official Gazette dated March 7, 2017, and numbered 30000. According to this article, food business operators operating with pharmacologically active substances are obliged to comply with the amendments and must comply with the provisions of this amendment until August 1, 2024.

The lines related to the active substances named "Ketoprofen", "Praziquantel", "Rafoxanide" and "Toltrazuril" in the list of Authorized Substances in Section-1 titled Classification and Maximum Residue Limits of Pharmacologically Active Substances in Animal Foods in Annex-1 of the same regulation have been amended.

Amendment to Value Added Tax General Implementation Communiqué

- *Official Gazette dated April 27, 2024 and numbered 32529, Regulation*



The changes include an increase in some VAT rates from 8% to 10% and from 18% to 20%. There are also examples and explanations of the VAT rates for services provided by certain businesses. For example, the VAT rate for goods sold in cafeteria-style establishments is set at 10%, and 20% for alcoholic beverages. Similarly, there are explanations on the VAT rates for products sold in businesses such as patisseries or restaurants. Finally, there is also a provision stating that businesses providing food and beverage services without a business license will be subject to VAT.

Regulation on the Principles and Procedures for Obtaining Collateral from Those Engaged in the Production and/or Trade of Tobacco, Tobacco Products, Macarons, Leaf Cigarette Paper, Cigarette Filters, Alcohol and Alcoholic Beverages

- *Official Gazette dated April 30, 2024 and numbered 32532, Regulation*

This regulation regulates the procedures and principles for obtaining guarantees from real and legal persons engaged in activities related to the production, import, and trade of tobacco, tobacco products, macarons, leaf cigarette paper, cigarette filters, alcohol, and alcoholic beverages. Guarantees are determined in certain amounts and according to various sectors. Issues such as the timing, form, and updating of collaterals are also clearly stated in the regulation. It is also possible to return collaterals under certain conditions. Those who fail to fulfill the obligations set out in the Regulation may have their activity certificates suspended and new certificates may not be issued. Transitional provisions, on the other hand, allow time for existing operators to organize their collaterals within a certain period of time.

General Communiqué on Tax Procedure Law

- *Official Gazette dated April 30, 2024 and numbered 32532, Communiqué*



This regulation sets out the principles and procedures for the inflation adjustment of the financial statements at the end of the 2023 accounting period and thereafter, within the framework of the repeated Article 298 and provisional Article 33 of the Tax Procedure Law. In the first provisional tax period of the 2024 accounting period, the conditions for the inflation adjustment are provided. However, it has been deemed appropriate not to make this adjustment for certain taxpayers (except for those who are continuously engaged in the purchase, sale and production of gold, silver). For these taxpayers, the inflation adjustment obligation continues.

Decision on the Withholding Rates of the Income Tax Law

- Official Gazette No. 32533 dated May 01, 2024, Presidential Decree



With the amendment made to the Council of Ministers Decree dated 22/7/2006, interest rates applicable to demand and special current accounts and accounts opened or renewed and dividends paid by participation banks were determined. In addition, the rates to be applied to the income from bonds and bills issued by banks and the income from lease certificates issued by asset leasing companies have been regulated.

KVKK Public Announcement Data Breach Notifications



As a result of the investigations carried out by the Authority, data breaches of Tekrom Teknoloji A.Ş., Titiz Gayrimenkul Yatırım ve İnşaat Sanayi Ticaret A.Ş., Titiz Bebek ve Sağlık Ürünleri Anonim Şirketi, Karcam Plastik ve Cam Sanayi Ticaret Limited Şirketi, Hamra Global Dış Ticaret ve Sanayi Limited Şirketi, Armoni Pazarlama ve Plastik Sanayi Ticaret Anonim Şirketi, Akıl Plastik Sanayi ve Ticaret Limited Şirketi, Abi International Dış Ticaret Limited Şirketi were determined and announced on the website of the Authority on 02/05/2024. Investigations regarding the violations are ongoing by the Authority

Communiqué on Implementation Principles Regarding the Utilization of Interest/Dividend Supported Investment and Business Loans/Financing for Agricultural Production

- Official Gazette dated May 01, 2024 and numbered 32533, Communiqué



This Communiqué is issued between 1/1/2024-31/12/2026 (between the years 1/1/2024-31/12/2026) within the scope of the Decree on the Allocation of Treasury Dividend Supported Investment and Business Financing for Agricultural Production by Ziraat Katılım Bankası A.Ş., which was put into effect by the Presidential Decree dated 29/12/2023 and numbered 8038, and the Decree on the Allocation of Treasury Interest Supported Investment and Business Loans for Agricultural Production by T. C. Ziraat Bankası A.Ş. and Agricultural Credit Cooperatives, between the years 1/1/2024-31/12/2026 (including these dates), Ziraat Katılım Bankası A.Ş., T.C. Ziraat Bankası A.Ş. and Agricultural Credit Cooperatives between 1/1/2024-31/12/2026 (including these dates).

Certain criteria are stipulated for those who will benefit under the Communiqué. Specific discount criteria are a set of criteria that provide additional discounts to those who will use credit or financing if they meet certain conditions. These criteria are set in various agricultural and animal production areas, aquaculture, energy use and many other areas.

Competition Authority's Investigation on Mot Grup Bilişim Limited Company Concluded



Mot Grup Bilişim Limited Company was found to have violated Article 4 of the Law No. 4054 on the Protection of Competition by fixing the sales prices of re-sellers and restricting internet sales. Therefore, it was decided to impose an administrative fine on the said undertaking.

Competition Authority's Investigation into Canatar Auto, ERY Motors and Özgen Gallery Concluded



The Competition Board investigated allegations that car dealerships operating in Adana, Antalya and Gaziantep violated competition. Settlement texts were sent to Canatar Auto and Özgen Gallery and their fines were determined: Canatar Auto was fined 20,515.28 TL and Özgen Gallery was fined 47,291.96 TL. The investigation was terminated through a settlement with these companies. No penalty was imposed on ERY Motors as no anti-competitive agreement was found.

Competition Authority's Investigation on Duracell Sales and Distribution Limited Company Concluded



Duracell Satış ve Dağıtım Limited Şirketi is a company operating as a battery supplier in the fast-moving consumer goods sector.

The Competition Board initiated an investigation with the allegation that the company's practices, such as determining the resale price of its buyers and restricting sales territories, violated Article 4 of the Law on the Protection of Competition.

As a result of the investigation, the Competition Board decided to conclude the investigation with a settlement about the practices of Duracell Sales and Distribution Limited Company to determine the resale price of its buyers, and with a commitment about the allegations of region and internet sales restriction and non-competition obligation.

Criminal Complaint on Unfair Pricing by the Ministry of Culture and Tourism

The Ministry of Culture and Tourism took action after allegations emerged that a hotel in Antalya charged 120 euros under the name of “nationality difference fee” from a Turkish citizen who made a reservation on a foreign website. The Ministry contacted the hotel to request an official defense on the issue and assigned a controller for the audit to be carried out. The Ministry announced on its official X account that following the audit and inspection to be carried out at the hotel, the necessary penal actions will be taken in accordance with the legal legislation. This is considered as an important step to prevent discriminatory practices against Turkish citizens and to ensure fair competition in the tourism sector.

The Whistleblower Button Application for the Illegal Activities of Damage Consultancy Companies was Implemented



The “Whistleblowing Button” introduced by the Union of Turkish Bar Associations (UMT) is an application mechanism to take legal action against Claims Consultancy companies, intermediaries and business followers who operate illegally. Lawyers and citizens across Turkey can use this button to inform and report such activities.

Lawyers and citizens who wish to make an application can help the Union of Turkish Bar Associations through the official website of the Union of Turkish Bar Associations and contribute to the initiation of the legal process.

BOSH's Application for Data Transfer Abroad Accepted and Announced by KVKK



Bosch Termoteknik Isıtma ve Klima Sanayi ve Ticaret Anonim Şirketi has submitted a letter of undertaking to the Authority for the transfer of personal data abroad.

This commitment letter was evaluated by the Personal Data Protection Board within the scope of subparagraph (b) of paragraph 2 of Article 9 of the Personal Data Protection Law No. 6698 and it was determined that there were no procedural and substantive deficiencies.

In this context, it is understood that Bosch Termoteknik Isıtma ve Klima Sanayi ve Ticaret Anonim Şirketi meets the necessary conditions for the transfer of personal data abroad and acts in accordance with the permission granted by the Board.