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# WEEKLY NEWSLETTER

Metin & Cicek Attorney Partnership Weekly Newsletter

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## 7531 Law Amending Certain Laws

- *Official Gazette dated November 14, 2024 and numbered 32722*

According to the new regulations, the Law on Execution and Bankruptcy was amended to redefine the auction periods, bidding conditions, and monetary limits for appeals and appeals within the framework of certain rules. An amendment to the Law on Attorneys introduced a new system for distributing attorney points. In the Law on Higher Education, new examination fields in law were added and amendments were made. In addition, the supervisory and investigative powers of justice inspectors were expanded and some laws were amended concerning monetary limits.

Other amendments cover the details of the sale of vehicles in the Road Traffic Law, the denial of paternity cases in the Turkish Civil Code, and the preliminary examination processes related to the division of labor in the Code of Judicial Justice. The Turkish Penal Code shortens the complaint period for the investigation and prosecution of defamation offenses. These regulations are structured in a way that will lead to changes in practice in the relevant areas.

### Amendment to the Communiqué on Tariffs and Instructions and Operating Procedures and Principles of the State-Supported Trade Receivables Insurance System

- *Official Gazette dated November 09, 2024 and numbered 32717*

This Communiqué introduces amendments to the State-Sponsored Trade Receivables Insurance System and introduces innovations in areas such as risk assessment, natural disaster coverage and training of technical personnel. Article 3 adds the definition of “General Conditions”, Articles 4, 5 and 6 simplify the general conditions and risk assessment processes, and the risk assessment inquiry fee to be made at the offer stage is set at TRY 30 including VAT. It was clarified that this fee will not be charged when the policy is issued within 15 days of the offer and that the inquiry fees will be increased according to annual TurkStat data. In addition, with the amendments made in Articles 12 and 13, it is stated that the relevant coefficients will be increased by 15% in case the risk of natural disasters is included in the coverage. The technical personnel to be authorized for the sale of trade receivables insurances are required to complete the trainings provided by SEGEM and pass the exams; in addition, renewal trainings and exams are stipulated in case of significant changes in the system.

### Amendment to the Decree on Project-Based State Aid for Investments (Decree No: 9124)

- *Official Gazette dated November 11, 2024 and numbered 32719*


The amendments made by this Decree to the principles on Project-Based State Aid for Investments focus particularly on the support process for projects under the Technology-Oriented Industrial Move Program. First of all, Article 4 of the Decree stipulates that the existing provisions will not apply to investment applications to be evaluated under this program, and instead, the processes will be carried out within the framework of the procedures and principles to be determined by the Ministry. In addition, the minimum fixed investment amounts have been increased, with a lower limit of TRY 100 million for investments to be supported under the Technology Driven Industrial Move Program and TRY 2 billion for other investments. With these amendments, projects deemed eligible for support must be approved by the President and an investment incentive certificate must be issued by the Ministry. Under Article 12 on energy support, investments benefiting from the Technology-Oriented Industrial Move Program can be supported by other public institutions such as KOSGEB and TÜBİTAK; thus, it is aimed to protect the integrity of the investment by integrating the expenditures in the relevant projects into the investment incentive certificate.

### Amendment to the General Communiqué on Tax Procedure Law (Serial No: 509) (Serial No: 573)

- *Official Gazette dated November 12, 2024 and numbered 32720*

With the amendments made in the General Communiqué on Tax Procedure Law, some updates have been made in the electronic document system. The definition of Electronic Bank Receipt (e-Decount) has been expanded, making it possible to be issued not only by banks but also by certain organizations. The definition of Rebar Tracking System (IDIS) has been added and e-dispatch note transition obligation has been introduced for taxpayers with a gross sales revenue of TL 1 million or more. The threshold for the obligation to issue e-Archive Invoices has been lowered and the application area has been expanded. In addition, the regulations to be followed in e-document creation processes for special integrators and taxpayers working with direct integration method have been clarified. Among other amendments, the transition to e-Decount and e-Admission application and the details of its issuance, as well as the issuance and signing of electronic documents such as e-Product Receipt and e-Expense Voucher have been simplified. The Presidency can determine the requirements and procedural principles regarding the information processing systems of taxpayers included in the e-document system and can impose penal sanctions such as warnings, time limits or closure of integration accounts in case of non-compliance.

### Amendment to the Communiqué on Strategic Priority and Technical Evaluation of Investment Projects

- *Official Gazette dated November 13, 2024 and numbered 32721*


With the amendment to the Communiqué, investment projects will require an investment of at least TRY 1 billion and a shareholders' equity of TRY 50 million at the application date. In addition, no interest or profit share support will be provided to beneficiaries of the financing program. Prior to financing applications, a two-stage evaluation will be conducted by the Technical Committee and projects will be scored according to criteria such as technical competence and economic contribution. Rejected companies can reapply at least six months after developing their projects. The Ministry will stop receiving applications when the financing program ends.

### Amendment to the Regulation on Implementation Procedures and Principles of Integrated Public Financial Management Information System

- *Official Gazette dated November 13, 2024 and numbered 32721*

The amendments to the Regulation focus on the digitalization and integration of public financial management processes. With the revised Article 2, the financial management processes of public administrations will be managed electronically, and administrations that are not under general government but use applications developed by the Ministry will be included in this scope. In the Regulation, the Ministry is now able to grant partial or full exemptions to works and transactions. The use of integration, data sharing, electronic document and e-signature infrastructure was supported for the financial processes of public administrations. In addition, the Ministry will take the necessary technical and administrative measures to ensure compliance with the specified standards in the processes of public administrations such as financial reporting, asset management and personnel payments. In addition, the definition and scope of e-Procurement has been expanded and necessary integrations have been provided for public administrations to procure goods through e-Procurement systems.

The Ministry has made various arrangements to ensure that e-Procurement processes are carried out securely in electronic environment and work in harmony with electronic commerce platforms. The necessary standards for digital storage of documents and secure electronic communication were set, and it was made mandatory for public personnel payments and e-invoice processes to be carried out electronically.

### Amendment to the Decree on Determination of Value Added Tax Rates Applicable to Goods and Services (Decree No: 9126)

- *Official Gazette dated November 13, 2024 and numbered 32721*


With the amendment made to row 18 of the list numbered (II) annexed to the Council of Ministers Decree No. 2007/13033 dated 24/12/2007, the Value Added Tax (VAT) rate for foods for special medical purposes and medicinal products for human use licensed or authorized for import by the Ministry of Health was determined. Furthermore, at the end of row 22 of the same list, an addition was made to exclude goods subject to special consumption tax and goods in certain customs tariff schedules. This provision ensures that the VAT rates for these products are applied according to certain criteria.

### Amendment to the Turkish Justice Academy Deputy Judges and Prosecutors Training and Examination Regulation

- *Official Gazette dated November 14, 2024 and numbered 32722*

With the amendments made to the Turkish Justice Academy Regulation on Training and Examination of Assistant Judges and Prosecutors dated 7/5/2024, the definitions of criteria such as self-confidence, representation ability, ability to use Turkish effectively and general culture have been updated in Article 44. Furthermore, Article 48 states that these skills will be evaluated out of 20 points in the exam scoring.