

WEEKLY NEWSLETTER

Metin & Çiçek Law Firm Weekly Legal Update



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A principal decision has been issued concerning the documentation of photocopies of Turkish Republic Identity Cards for individuals availing themselves of accommodation services within the tourism and hotel sector.

The Regulation on the Provision of In-Kind and Cash Assistance to Sports Clubs, Sports Joint Stock Companies, and Umbrella Organizations has been published in the Official Gazette.

The minimum penalty for competition violations has been established at 302,485 Turkish Lira.

Regulation on the Management of Foundation Properties Published

The "Communiqué on the Prevention of Unfair Competition in Imports" was published in the Official Gazette on December 13, 2025, and is numbered 33106.

And the advancements persist...

A principal decision has been issued concerning the documentation of photocopies of Turkish Republic Identity Cards for individuals availing themselves of accommodation services within the tourism and hotel sector.

- *Official Gazette No. 33102, dated December 9th*

In response to numerous complaints received by the Personal Data Protection Authority concerning the collection of photocopies of Turkish Republic identity documents from guests at accommodation facilities, an investigation was conducted, leading to the preparation of a Principle Decision by the Personal Data Protection Board (KVKK). Following consultations with relevant public institutions and sector representatives, the decision was made to publish the Principle Decision.

The Board indicated that it is legally permissible for accommodation facilities to record guests' identity information, including name, surname, and Turkish Republic identity number, in accordance with the Identity Reporting Law No. 1774. However, it was underscored that while requesting the presentation of an identity document for verification purposes is acceptable, taking photocopies of such documents constitutes an unnecessary and legally unfounded data processing activity.

Conversely, as the tourism and hotel industry primarily entails the provision of accommodation services, the handling of personal data of the pertinent individuals for billing purposes is governed by the applicable provisions of the Tax Procedure Law No. 213. This processing activity is deemed lawful under the stipulation of "being explicitly provided for in the laws," as articulated in clause (a) of the second paragraph of Article 5 of the Law.

The Regulation on the Provision of In-Kind and Cash Assistance to Sports Clubs, Sports Joint Stock Companies, and Umbrella Organizations has been published in the Official Gazette.

- *Official Gazette No. 33102, dated December 9th*

The Ministry of Youth and Sports has released a detailed regulation in today's edition of the Official Gazette, amending the procedures and principles related to in-kind and cash assistance for sports clubs, sports corporations, and umbrella organizations. The new regulation seeks to enhance infrastructure, foster grassroots sports, and improve transparency in aid processes.

The criteria for eligibility to receive aid have been clarified. The regulation outlines essential requirements for sports clubs to obtain financial assistance. Consequently, clubs must be registered with the Ministry, have a minimum of 20 athletes possessing valid licenses for the season, and actively engage in competitions within the sports disciplines for which they are registered. While the requirement of 20 athletes remains in place for sports corporations, parent organizations are now mandated to allocate at least two-thirds of the aid received in previous years to their subsidiary organizations.

Cash assistance may be utilized for various purposes. However, expenses associated with professional sports activities are not eligible for coverage by cash assistance.

The new regulation has repealed the Sports Clubs Regulation of 2005. It came into effect on the day of its publication.



Regulation Governing the Management of Foundation Properties

- *Official Gazette No. 33104, dated Thursday, December 11th*

The Regulation on the Management of Foundation Real Estate was published in the Official Gazette on December 11, 2025, by the General Directorate of Foundations and entered into force. The Regulation governs the procedures and principles regarding the management of real estate assets owned by the General Directorate of Foundations and the endowed foundations it administers and represents, as well as real estate assets that are not evaluated or utilized.

The Regulation covers real estate properties with income-generating characteristics belonging to the General Directorate of Foundations and the endowed foundations it administers and represents, as well as charitable real estate properties belonging to endowed foundations that are not evaluated or assigned a function by the General Directorate of Foundations, or the structures on them.





The minimum penalty for competition violations has been established at 302,485 Turkish Lira.

- *Official Gazette No. 33105, dated December 12, 2025*

The minimum threshold for administrative fines established by the Law on the Protection of Competition has been raised to 302,484.86 Turkish Lira, reflecting a revaluation rate of 25.49 percent.

The "Communiqué on the Adjustment of the Minimum Administrative Fine Specified in the First Paragraph of Article 16 of Law No. 4054 on the Protection of Competition, Effective Until 31.12.2026," prepared by the Competition Authority, has been published in the Official Gazette.

Consequently, the minimum threshold for administrative fines established by the Law on the Protection of Competition has been raised to 302,484.86 Turkish Lira, effective from January 1, 2026, to December 31, 2026, reflecting a revaluation rate of 25.49 percent.

The "Communiqué on the Prevention of Unfair Competition in Imports" was published in the Official Gazette on December 13, 2025, and is numbered 33106.

- *Official Gazette No. 33106, dated December 13, 2025*

Provisional anti-dumping measures will be implemented in the form of guarantees at the rates specified in the table attached to the Decision, concerning imports of aluminum frames for photovoltaic panels classified under customs tariff statistical position 8541.90.00.00.11, originating from the People's Republic of China.

The provisional measures will remain in effect for a maximum of six months until the final decision regarding the investigation is published in the Official Gazette, as it will be assessed whether definitive measures at a rate lower than the dumping margin are adequate to prevent the damage.



Circular Concerning Revisions to the Circular on Maximum Interest Rates for Credit Card Transactions (No: 2020/16)

- *Official Gazette No. 33106, dated December 13, 2025*

Changes concerning the maximum interest rates applicable to credit card transactions have been revised by the Communiqué (No: 2025/28) issued by the Central Bank of the Republic of Turkey (TCMB). As stated in this communiqué, published in the Official Gazette on December 13, 2025, and numbered 33106, the first paragraph of Article 4 of the Communiqué on Maximum Interest Rates Applicable to Credit Card Transactions (No: 2020/16) has been modified.



Circular Concerning Revisions to the General Circular on Tax Procedure Law

- *Official Gazette No. 33106, dated December 13, 2025*

This amendment to the Circular aims to prevent small business owners and taxpayers who are taxed under the simplified method but will transition to the actual method as of January 1, 2026, pursuant to Presidential Decree No. 10380, from experiencing any hardship during the transition period in the Bookkeeping-Declaration System and electronic declaration processes. A temporary "intermediary mechanism" has been established through professional chambers, particularly for small traders who do not have an accounting infrastructure, are keeping books for the first time, and have not yet entered into a contract with a financial advisor.

Who does it cover? The following three conditions must be met simultaneously for taxpayers to be covered:

1. Income determined under the simplified method,
2. Those subject to Presidential Decree No. 10380,
3. Those who will be taxed under the actual method as of January 1, 2026.

Those who have switched to the actual method but have transitioned to the balance sheet basis are not covered by this provision. This regulation applies only to taxpayers who keep books based on the business account basis.

A temporary authorization is introduced within the scope of the new authority granted to professional chambers. Under normal circumstances, tax returns are submitted by the taxpayer themselves or by a professional member authorized under Law No. 3568.

However, under this temporary provision, professional chambers and associations will be able to perform Defter-Beyan System transactions on behalf of their members. This authority is exceptional and temporary in nature.

With communiqué number 2025/10, issued by the Vocational Qualifications Authority and published in the Official Gazette, four new national occupational standards in the domains of finance, economics, and commodities have come into effect.

- *Official Gazette No. 33107, dated Sunday, December 14, 2025*

The Vocational Qualifications Authority (MYK) has issued Circular No. 2025/10, which encompasses national occupational standards, in the Official Gazette, thereby enacting it. This circular officially adopts four new occupational standards for professionals in the finance and economics sectors.

According to the announcement, the following professional standards have been implemented: Financial Management Specialist (Level 6), Commodity Trading Specialist (Level 6), Economic Research Specialist (Level 6), and Financial Management Manager (Level 7).

The standards announced by the Vocational Qualifications Authority (MYK) have established national-level competency and qualification criteria for professions in the fields of finance, economics, and commodities.



The application period for Temporary Article 1 of the Communiqué on Procedures and Principles to be Followed in Case of Capital Loss or Insolvency has been extended.

- *Official Gazette No. 33103, dated December 10, 2025*

With this amendment, companies within the scope of the regulation are allowed to have all exchange rate losses arising from unfulfilled foreign currency obligations, as well as 50% of the total of rent expenses, depreciation, and personnel expenses accrued in 2020 and 2021, excluded from capital loss and insolvency calculations until January 1, 2027. The duration of this temporary measure, previously extended until January 1, 2025, and then to January 1, 2026, has been further extended until January 1, 2027, with this amendment.

The amendments to the Regulation on Business Opening and Operating Licenses have been published in the Official Gazette.

- *Official Gazette No. 33104, dated December 11, 2025*

The Regulation on Business Opening and Operating Licenses, which entered into force with the Council of Ministers Decision dated 14.07.2005 and numbered 2005/9207, has been significantly updated with the published amendment regulation. The amendments cover a wide range of areas, from licensing processes to definitions, from accommodation facilities to the classification of non-sanitary establishments (GSM). Main Changes and Innovations: Definition of Public Rest and Entertainment Venues Updated: The definition of public rest and entertainment venues has been expanded;

Accommodation facilities,
Tourism complexes, holiday resorts,
Electronic game arcades, e-sports gyms,
Amusement, sports, and adventure parks are explicitly included within the definition.

In addition, Annex-3, List of Public Rest and Entertainment Venues, has been added to the Regulation to ensure uniformity in application.

