

A large, clear glass globe is the central focus of the page. It is filled with water and contains a small green plant with several leaves. The globe is set against a background of soft, out-of-focus green foliage. The lighting is bright, creating a bokeh effect in the background. The globe is positioned in the lower right quadrant of the page, partially overlapping the text area.

BDO Denet Monthly Report

FINANCIAL DEVELOPMENTS IN THE LAST MONTH

- THE WITHHOLDING TAX RATE ON DIVIDEND DISTRIBUTIONS HAS BEEN INCREASED FROM 10% TO 15%
- THE REDISCOUNT RATE IN TAX TRANSACTIONS HAS BEEN REDUCED FROM 51.75% TO 49.25%
- THE MINIMUM WAGE FOR 2025 HAS BEEN ANNOUNCED
- THE WITHHOLDING TAX RATE FOR INCOME AND CORPORATE TAX IN ELECTRONIC COMMERCE HAS BEEN SET AT 1%

December 2024 Financial Agenda

Dear Readers,

Another year has passed, with its highs and lows.

Just as we remember 2023 for the regulations introduced in response to the earthquake disaster, it would not be wrong to say that we will remember 2024 for inflation adjustments.

Unfortunately, all stakeholders involved in tax inflation adjustments—businesses, the tax administration, professionals, and taxpayers—did not perform well in this regard. The business sector failed to clearly articulate its expectations, secondary regulations were highly incomplete and insufficient, and both taxpayers and professionals struggled to correctly assess the advantages and disadvantages of the regulations. Consequently, the implementation turned into a complete mess.

The bad news is that, unless a contrary regulation is introduced, tax inflation adjustments will continue for at least two more years under the current framework. I believe this chaos is unsustainable, and the future of the regulation must be reconsidered in the coming periods.

In addition to this, 2024 saw significant changes aimed at reducing fiscal incentives (exemptions, deductions, incentives, etc.) as a reflection of the tight fiscal policy. Unlike before, I hope that starting from 2025, all new regulations will respect taxpayers' vested rights and legitimate expectations. Unfortunately, recent experiences show that these rights have not been adequately protected in the latest regulations.

At the end of 2024, as is the case every year, the minimum wage determination process was closely followed. Efforts to find a balance point that would not upset the parties involved were evident. Similarly, monetary thresholds in fiscal regulations were redefined at the end of 2024 and the beginning of 2025.


In this month's Bulletin, we have included our Circulars and other work related to the key fiscal regulations introduced in December 2024. Details can be found on the following pages.

On this occasion, I would like to extend my best wishes for the new year to all our readers. May it be a year that, when looking back, you can say, "It was excellent in every way."

Best regards and warm wishes,

Erdal Güleç
Partner, Tax
BDO İstanbul Office





New year to you
health, happiness and
success we hope it brings.

Happy new year!

Tax



BULLETIN:
TAX 2024-093
09/12/2024

THE DEPRECIATION RATE IN LICENSE PLATE RECOGNITION AND VEHICLE RECOGNITION SYSTEMS HAS BEEN INCREASED TO 50%

With the publication of General Communiqué No. 576 of the Tax Procedure Law (TPL) in the Official Gazette dated 07/12/2024 and numbered 32745, a new line has been added to the depreciation list, and the useful life of license plate and vehicle recognition systems, which was previously 5 years, has been redefined as 2 years.

The amendment provision came into effect on the date of publication of the Communiqué, and as of the end of 2024, a depreciation rate of 50% can be applied for the mentioned assets recorded in the balance sheet.

[You can review our Bulletin for the details.](#)



BULLETIN:
TAX 2024-094
12/12/2024

LAND AND PROPERTY DELIVERIES TO BE MADE BY THE URBAN TRANSFORMATION DIRECTORATE HAVE BEEN INCLUDED WITHIN THE SCOPE OF VAT EXEMPTION

With Article 3 of Law No. 7534 "Law on Amendments to the Village Law and Certain Other Laws," published in the Official Gazette dated 12/12/2024, the phrase "and Urban Transformation Directorate" has been added to Article 17/4-p of the Value Added Tax Law No. 3065, thereby including land and property deliveries made by the relevant directorate within the scope of VAT exemption.

[You can review our Bulletin for the details.](#)

Tax



BULLETIN:
TAX 2024-095
13/12/2024

IN THE 2023 CALENDAR YEAR INCOME/CORPORATE TAX RETURN, TAXPAYERS WHO BENEFIT FROM R&D/DESIGN DISCOUNT AND TECHNOPARK EARNINGS EXEMPTION ARE OBLIGED TO INVEST IN CERTAIN ASSETS UNTIL 31/12/2024

As it is known, with the Law No. 7263, and the 14th paragraph added to the 3rd article of the Law No. 5746 on Supporting Research, Development and Design Activities, and the additional 3rd article added to the Law No. 4691 on Technology Development Zones, the obligation to allocate funds and invest in certain securities has been introduced for those who obtain R&D discount and/or exempt earnings within the scope of the aforementioned Laws. Explanations regarding the aforementioned obligation are provided in our Circular No. [2022/029](#).

With the Presidential Decree No. 7953 published in the Official Gazette dated 16/12/2023 and numbered 32401, the rate and amounts specified in these regulations have been redefined as of 01/01/2024 as follows:

- The minimum discount/exemption amount applicable through the annual tax return has been increased from TRY 1,000,000 to TRY 2,000,000.
- The amount to be transferred to a temporary account in liabilities over this amount has been increased from 2% to 3%.
- The limit for the amount to be transferred on an annual basis has been increased from TRY 20,000,000 to TRY 100,000,000.

You can review our [Bulletin for the details](#).



BULLETIN:
TAX 2024-096
24/12/2024

INCOME AND CORPORATE TAX WITHHOLDING RATE ON ELECTRONIC COMMERCE HAS BEEN SET AT 1%

As it is known, Article 94 of the Income Tax Law and Articles 15 and 30 of the Corporate Tax Law stipulate that withholding tax at the rates of 25% for income tax and 15% for corporate tax should be applied on payments made by the persons, institutions, and organizations listed in these articles, in order to offset the income or corporate tax liabilities of the beneficiaries. The Council of Ministers/the President has been authorized to reduce the statutory withholding tax rates set in the aforementioned articles for each payment and income separately down to zero, and to differentiate them within the limits specified in these articles.

In accordance with the relevant regulations, the withholding tax rate to be applied on payments falling within the scope, which will be made by intermediary service providers and electronic commerce intermediary service providers starting from 01/01/2025, has been differentiated from the statutory rate by Presidential Decree No. 9284, published in the Official Gazette dated 22/12/2024 and numbered 32760, and set at 1%.

Accordingly, intermediary service providers and electronic commerce intermediary service providers will withhold income/corporate tax at the rate of 1% as of 01/01/2025 on cash/account payments made to service providers and electronic commerce service providers due to their activities within the scope of Law No. 6563.

Click [here](#) for the relevant Draft Communiqué.

You can review our [Bulletin for the details](#).

Tax



BULLETIN:
TAX 2024-097
24/12/2024

THE WITHHOLDING TAX RATE ON DIVIDEND DISTRIBUTIONS HAS BEEN INCREASED FROM 10% TO 15%

As it is known, with the Presidential Decree No. 9286 published in the Official Gazette dated 22/12/2024 and numbered 32760, the withholding tax rates applied on dividend distributions have been increased from 10% to 15%.

The changes are as follows:

- The withholding tax rate on dividend distributions made by full taxpayer corporations to full taxpayer individuals, individuals who are not subject to income or corporate tax, those exempt from income tax, limited taxpayer individuals, and limited taxpayers exempt from income tax has been increased to 15%.
- The withholding tax rate on dividend distributions made by full taxpayer corporations to tax-exempt institutions and limited taxpayer institutions has been set at 15%.
- The withholding tax rate on profits transferred by limited taxpayer institutions to their headquarters has been increased to 15%.

The withholding obligation will arise on the dates specified for dividend distribution, or if no date is specified, on the date of the general assembly/shareholders' meeting.

Please [click](#) here for the full text of the Presidential Decree No. 9286.

[You can review our Bulletin for the details.](#)



ANNOUNCEMENT: A COMMUNIQUE REGARDING THE ADMINISTRATIVE FINES TO BE APPLIED IN 2025 UNDER THE TURKISH COMMERCIAL CODE NO. 6102 HAS BEEN PUBLISHED
TAX 2024-053
24/12/2024

As it is known, the administrative fines regulated in Articles 33, 38, 51, and 562 of the Turkish Commercial Code (TCC) No. 6102, dated 13/01/2011, are applied each year with an increase based on the revaluation rate, in accordance with the seventh paragraph of Article 17 of the Misdemeanors Law No. 5326.

The revaluation rate for 2024 has been determined as 43.93% in the Tax Procedure Law General Communiqué published in the Official Gazette dated 27/11/2024 and numbered 32735.

The amounts applicable for the misdemeanors regulated in the TCC and the administrative fines to be imposed in case these misdemeanors are committed for the year 2024 have been determined by the "Communiqué on Administrative Fines to Be Applied in 2025 Under the Turkish Commercial Code No. 6102," published in the Official Gazette dated 24/12/2024 and numbered 32762. The Communiqué will enter into force on 01/01/2025.

[You can review our Announcement for the details.](#)

Tax



BULLETIN:
TAX 2024-098
25/12/2024

A CHANGE HAS BEEN MADE IN THE COMMUNIQUE REGARDING THE PROCEDURES AND PRINCIPLES FOR THE IMPLEMENTATION OF ARTICLE 376 OF THE TURKISH COMMERCIAL CODE NO. 6102.

Until 01/01/2026, in the calculations related to capital loss or insolvency under Article 376 of the Turkish Commercial Code, the total foreign exchange loss arising from unfulfilled foreign currency liabilities, as well as half of the total expenses, depreciation, and personnel costs arising from leases accrued in 2020 and 2021, may not be taken into account. In determining these amounts, calculations will be made in a way that avoids any duplication. Regarding the calculations to be made, in accordance with Article 13 of the Communiqué, no entries will be made in the financial statements prepared for the calculations, and this situation will be disclosed in the footnotes to the financial statements as a matter of information.

[You can review our Bulletin for the details.](#)



BULLETIN:
TAX 2024-099
27/12/2024

FOR THE SCT EXEMPTION GRANTED TO SOME VEHICLE DELIVERIES, IT IS STIPULATED THAT THESE VEHICLES MUST CONTAIN 40% LOCAL CONTENT, AND THE APPLICATION PERIOD OF THE EXEMPTION HAS BEEN EXTENDED FROM FIVE YEARS TO TEN YEARS

In the second paragraph of Article 7 titled "Other Exemptions" of the Special Consumption Tax Law, certain vehicle deliveries have been exempted from SCT once, for a period of five years. All these regulations came into effect on the publication date of 27/12/2024.

Accordingly, starting from 27/12/2024, in order for the vehicle deliveries mentioned above to be exempt from SCT, they must contain a minimum of 40% domestic contribution. Moreover, this exemption will apply to an individual once every ten years.

The determination of how the minimum domestic contribution rate mentioned above will be calculated is not yet specified. The Ministry needs to issue a regulation regarding how this will be determined.

[You can review our Bulletin for the details.](#)

Tax



BULLETIN:
TAX 2024-100
27/12/2024

APPROVALS OF THE BOOKS KEPT ON PAPER REGARDING THE YEARS 2024 AND 2025

As it is known, with the end of 2024 approaching, it is time for the opening and interim approvals of the books to be maintained in 2025, as well as the closing approvals for the 2024 books, for taxpayers whose accounting period is the calendar year.

- As of 01/01/2025, taxpayers who keep books on the balance sheet basis are obliged to keep their journal and ledger books only in electronic form (e-Ledger). These books kept on paper will be deemed invalid.
- The closing approvals for the books of the year 2024 will be made for the last time through a notary.
- The notary opening/closing approval obligation for other books such as Inventory, Share Ledger, General Assembly Ledger, etc. is still in force.
- Taxpayers subject to the balance sheet basis who start a new business or change class must also be included in the e-Ledger system.

An administrative fine of TRY 70,920 will be imposed on those who fail to obtain the mandatory approvals. Failure to obtain the approval within the specified period may result in an administrative fine and lead to the ex officio determination of the income.

For detailed information, you can visit www.edefter.gov.tr or review our Circulars.

[You can review our Bulletin for the details.](#)

Tax



BULLETIN:
TAX 2024-101
30/12/2024

THE APPLICATION PERIOD OF THE REMOTE WORKING TIME RATES FOR TECHNOPARKS AND R&D AND DESIGN CENTERS HAS BEEN EXTENDED UNTIL 31/12/2025

As explained in detail in our Circular No. 2021/036, significant amendments have been made to the Law No. 5746 on Research, Development and Design Centers and the Law No. 4691 on Technology Development Zones with the Law No. 7263 on the Amendment of the Law on Technology Development Zones and Certain Laws. One of the amendments is related to the expansion of the scope of support and incentives for periods spent outside the Technology Development Zone, R&D Center and Design Center.

According to the new regulation introduced by Law No. 7263, in addition to the provisions in the relevant Cabinet Decision, the periods spent by the personnel outside the region or center, provided that they do not exceed 20% of the total working hours subject to income tax withholding incentives in the regions or centers, have also been included in the scope of the income tax withholding incentive. Moreover, the President has been authorized to increase this 20% rate up to 75%.

With the Presidential Decision No. 7103 published in the Official Gazette on 20/04/2023, it has been decided that the aforementioned rate would be applied as 100% for IT personnel, whose nature will be determined by the Ministry, and 75% for other personnel. The Ministry has later published an announcement defining the IT personnel within this scope.

The aforementioned rate will continue to be applied as 100% for IT personnel, whose nature is determined or will be determined by the Ministry, and 75% for other personnel until 31/12/2025.

You can review our [Bulletin for the details](#).



ANNOUNCEMENT: COMMUNIQUÉ (NO.6) AMENDING THE GENERAL COMMUNIQUÉ ON ELECTRONIC LEDGER (NO.1)
TAX 2024-055
31/12/2024

Communiqué No. 6 on the amendment of the General Communiqué on Electronic Ledger No. 1 has been published in the Official Gazette dated 31/12/2024.

With the publication of the Communiqué No. 6,

- It allows the Inventory Book to be kept electronically on a voluntary basis starting from 01/01/2025.
- Associations, foundations, trade unions, chambers, unions, federations, confederations, as well as cooperatives exempt from Corporate Tax and taxpayers in bankruptcy, are not required to switch to the e-Ledger system.
- Except for the January and December certificates, which replace the opening and closing approvals of the e-Ledger, other monthly certificates can be submitted by taxpayers without a financial seal through methods such as the digital tax office or e-Government portal password.

Click [here](#) to access the aforementioned Communiqué.

You can review our [Announcement for the details](#).

Tax



BULLETIN:
TAX 2025-001
31/12/2024

THE FIXED SPECIAL COMMUNICATION TAX AMOUNT TO BE PAID UPON THE INITIAL ESTABLISHMENT OF A MOBILE PHONE SUBSCRIPTION HAS BEEN SET AT TRY 570 FOR THE YEAR 2025

According to the third paragraph of Article 39 of the Law No. 6802 on Expense Taxes;

At the initial establishment of a mobile phone subscription (excluding the initial subscription for voice, visual communication, or general-purpose internet access, except for those specifically required for machine-to-machine data transmission and their operation, as well as operator changes), an additional special communication tax of twenty million Turkish lira is levied. This amount is applied by increasing it according to the revaluation rate determined in accordance with the provisions of the Tax Procedure Law No. 213 for the previous year. Fractions that do not exceed five percent of the calculated amount are disregarded.

With the Special Communication Tax General Communiqué, the fixed tax amount has been increased according to the 2024 revaluation rate, and it has been set at TRY 570 as of 01/01/2025.

[You can review our Bulletin for the details.](#)



BULLETIN:
TAX 2025-002
31/12/2024

THE MOTOR VEHICLE TAX AMOUNTS TO BE APPLIED IN 2025 HAVE BEEN DETERMINED

As it is known, the motor vehicle tax (MVT) for each year is determined by increasing the previous year's MVT amounts by the revaluation rate for that year in accordance with Article 10 of the MVT Law. According to the second paragraph of the article, the President is authorized to determine new rates, not exceeding more than 50% of the revaluation rate and not less than 20% of it, and to re-determine the vehicle values either separately or together.

The revaluation rate for 2024 has been determined as 43.93% (forty-three point ninety-three) and announced with the Tax Procedure Law General Communiqué (Serial No: 574) published in the Official Gazette dated 27/11/2024 and numbered 32735.

Accordingly, the increased MVT amounts have been announced with the Motor Vehicle Tax General Communiqué (Serial No: 57) published in the Official Gazette dated 30 December 2024, and numbered 32768 (2nd Recurrent).

[You can review our Bulletin for the details.](#)

Tax



BULLETIN:
TAX 2025-003
31/12/2024

NEW EXEMPTION THRESHOLDS AND TAX RATES FOR INHERITANCE AND TRANSFER TAX TO BE APPLIED IN 2025

According to subparagraphs (b), (d) and (e) of the second paragraph of Article 4 of the Inheritance and Transfer Tax Law No. 7338 regarding exemptions, the exemption limits to be applied in each calendar year should be determined by increasing the exemption limits applied in the previous year by the revaluation rate for that year, and the amounts up to TRY 1 should not be taken into account during the increase to be made in this way.

The Ministry of Finance has determined the exemption amounts to be applied in 2025 under the Inheritance and Transfer Tax Law General Communiqué by increasing them according to the revaluation rate.

[You can review our Bulletin for the details.](#)



BULLETIN:
TAX 2025-004
31/12/2024

THE UPPER LIMIT FOR SCT-EXEMPT VEHICLE SALES TO THE DISABLED INDIVIDUALS HAS BEEN INCREASED TO TRY 2,290,200 FOR THE YEAR 2025

As it is known, in accordance with subparagraph (a) of paragraph (2) of the first paragraph of Article 7 of the Special Consumption Tax (SCT) Law, the first acquisition of goods subject to registration and certification listed in Annex (II) of the Law, made once every five years by individuals with a disability degree of 90% or more, is exempt from SCT. To benefit from this exemption, there is no requirement for the vehicle to be specially equipped or for the disabled individual to personally use the vehicle.

The upper limit for the exemption application for the vehicles in tariff position 87.03 above was applied as TRY 1,591,200 in 2024. This upper limit has been increased to TRY 2,290,200 with the Communiqué on the Amendment to the Special Consumption Tax (II) List Implementation General Communiqué published in the Official Gazette dated 30/12/2024.

[You can review our Bulletin for the details.](#)

Tax



BULLETIN:
TAX 2025-005
31/12/2024

THE MINIMUM SPECIAL CONSUMPTION TAX (SCT) AMOUNT ON MOBILE PHONES HAS BEEN INCREASED TO TRY 364 FOR 2025

As it is known, in the provisional Article 6 of the Special Consumption Tax (SCT) Law, it is regulated that until 31.12.2033, if the tax calculated according to the rate shown opposite for the the device "Portable (Cellular) radio telephone with a buyer" with the HS Code 8517.12.00.00.11 included in the list (IV) attached to this Law is less than TRY 160 for each unit of these goods, tax amounted to TRY 160 will be charged for each unit instead of the tax calculated according to the rate.

It is envisaged that this amount or the amount determined by applying the revaluation rate shall be applied each year by increasing the revaluation rate determined in accordance with the provisions of the Tax Procedure Law No. 213 for the previous year, and fractions of the calculated amount not exceeding TRY 1 shall not be taken into account.

The amount, which was applied as TRY 253as of 01/01/2024, has been increased to TRY 364with the Communiqué published in the Official Gazette dated 30/12/2024 and numbered 32768

[You can review our Bulletin for the details.](#)



BULLETIN:
TAX 2025-006
31/12/2024

CHANGES IN THE THRESHOLDS AND AMOUNTS IN THE INCOME TAX LAW THAT WILL BE APPLICABLE AS OF 1 JANUARY 2025

As it is known, with Tax Procedure Law (TPL) General Communiqué No. 574, the revaluation rate for 2024 has been announced as 43.93%.

As no determination has been made by the President for 2025, the Ministry of Treasury and Finance has set the thresholds and amounts to be applied with the Income Tax General Communiqué as of 01/01/2025 by increasing the amounts valid for the previous year according to the revaluation rate.

[You can review our Bulletin for the details.](#)

Tax



BULLETIN:
TAX 2025-007
31/12/2024

THE FEES FOR WHOLESALE / RETAIL SALES CERTIFICATES, OPEN LIQUID SALES CERTIFICATES AND HOOKAH TOBACCO PRODUCT PRESENTATION CONFORMITY CERTIFICATES TO BE OBTAINED FOR THE YEAR OF 2025

“The Communiqué No. 2024-46 on the Implementation of Article 15 of the Regulation on the Procedures and Principles Regarding the Sale and Presentation of Tobacco Products and Alcoholic Beverages” has been published in the Official Gazette dated December 30, 2024 and numbered 32768.

The fees for the “Wholesale/Retail Sales Certificate, Open Liquor Sales Certificate and Hookah Tobacco Product Presentation Conformity Certificate” to be obtained for 2025 have been determined with the published Communiqué as follows:

- Wholesale documents: TRY 65,714,
- Retail documents:
 - TRY 3,379 in city centers or within the borders of metropolitan municipalities,
 - TRY 2,233 in district centers,
 - TRY 811 in other locations.

[You can review our Bulletin for the details.](#)



BULLETIN:
TAX 2025-008
31/12/2024

THE FEES FOR FACILITY ESTABLISHMENT CONFORMITY CERTIFICATE, PROJECT MODIFICATION CONFORMITY CERTIFICATE, BANDROL SALES SERVICE, CIGAR AND CIGARETTE IMPORT AUTHORITY CERTIFICATE AND ANNUAL EXTENSION OF TIME, MARKET SUPPLY CONFORMITY CERTIFICATE AND MACARON IMPORTATION CONFORMITY CERTIFICATE TO BE OBTAINED FOR THE YEAR OF 2025

“The Communiqué No. 2024-48 on the Implementation of the Article 23 of the Regulation on the Procedures and Principles Regarding the Production and Trade of Tobacco Products, the Article 6 of the Decision on the Procedures and Principles Regarding the Importation, Price Determination and Domestic Marketing of Cigars and Cigarillos, the Article 23 of the Regulation on the Procedures and Principles Regarding the Production and Trade of Macarons, and the Article 23 of the Regulation on the Procedures and Principles Regarding the Production and Trade of Leaf Cigarette Paper” has been published in the Official Gazette dated December 30, 2024 and numbered 32768.

With the published Communiqué, the fees for the “Facility Establishment Conformity Certificate, Project Renovation Conformity Certificate, Bandrol Sales Service, Cigar and Cigarillo Importation Authorization Certificate, Annual Extension of the Cigar and Cigarillo Importation Authorization Certificate, Market Supply Conformity Certificate and Macaron Importation Conformity Certificate” to be obtained for the year 2025 have been determined.

[You can review our Bulletin for the details.](#)

Tax



BULLETIN:
TAX 2025-009
31/12/2024

THE FEES FOR TOBACCO PROCESSING FACILITY ESTABLISHMENT CERTIFICATE, TOBACCO PROCESSING FACILITY ACTIVITY CONFORMITY CERTIFICATE AND TOBACCO TRADE AUTHORIZATION CERTIFICATE AND VISA PROCEDURES TO BE OBTAINED FOR THE YEAR 2025

“The Communiqué No. 2024-47 on the Implementation of Additional Article 2 of the Regulation on Procedures and Principles Regarding Tobacco Production, Processing, Domestic and Foreign Trade” has been published in the Official Gazette dated December 30, 2024 and numbered 32768.

With the published Communiqué, the fees for the “Tobacco Processing Facility Establishment Conformity Certificate, Tobacco Processing Facility Activity Conformity Certificate, Tobacco Trade Authorization Certificate and Visa Procedures” to be obtained have been determined as follows for the year 2025.

- Tobacco Processing Facility Establishment Conformity Certificate fee: TRY 500,862,
- Tobacco Processing Facility Activity Conformity Certificate fee: TRY 1,001,725,
- Tobacco Trade Authorization Certificate fee: TRY 500,862,
- Tobacco Trade Authorization Certificate visa procedures fee: TRY 50,083 per year.

[You can review our Bulletin for the details.](#)



BULLETIN:
TAX 2025-010
31/12/2024

THE FACILITY ESTABLISHMENT PERMIT FEE, PRODUCTION PERMIT AND PROJECT RENOVATION PERMIT FEE FOR ALCOHOL AND ALCOHOLIC BEVERAGE FACILITIES FOR THE YEAR 2025 HAVE BEEN DETERMINED.

In accordance with the Article 21 of the Regulation on the Technical Conditions that Alcohol and Alcoholic Beverage Facilities Must Have, and the Procedures and Principles Regarding Their Establishment, Operation and Inspection, published in the Official Gazette dated 26/09/2002 and numbered 24888, the facility establishment permit, production permit and project renovation permit fees have been determined for 2025 by the Communiqué numbered 2024/49.

[You can review our Bulletin for the details.](#)

Tax



**BULLETIN:
TAX 2025-011
31/12/2024**

THE SERVICE FEE FOR DOMESTIC AND FOREIGN TRADE OF ALCOHOL AND ALCOHOLIC BEVERAGES, THE DISTRIBUTION AUTHORIZATION CERTIFICATE FEE AND THE RENEWAL FEE HAVE BEEN DETERMINED FOR THE YEAR 2025.

In accordance with the Article 14 of the Regulation on the Procedures and Principles Regarding the Domestic and Foreign Trade of Alcohol and Alcoholic Beverages, published in the Official Gazette dated 06/06/2003 and numbered 25130, the service fees have been determined for 2025 by the relevant Communiqué numbered 2024/50.

This Communiqué shall enter into force on 01/01/2025. The provisions of the Communiqué shall be enforced by the Minister of Agriculture and Forestry.

[You can review our Bulletin for the details.](#)



**BULLETIN:
TAX 2025-012
31/12/2024**

FACILITY ESTABLISHMENT FEE FOR THE PRODUCTION AND DOMESTIC AND FOREIGN TRADE, PRODUCTION AND ACTIVITY CONFORMITY CERTIFICATE FEE AND DISTRIBUTION AND RENEWAL CONFORMITY CERTIFICATE FEE HAVE BEEN DETERMINED FOR THE YEAR 2025

In accordance with the Article 25 of the Regulation on the Procedures and Principles Regarding the Production and Domestic and Foreign Trade of Ethyl Alcohol and Methanol, published in the Official Gazette dated 30/10/2011 and numbered 28100, the permit fees have been determined for 2025 by the Communiqué numbered 2024/51.

[You can review our Bulletin for the details.](#)

Tax



BULLETIN:
TAX 2025-013
31/12/2024

THE FEES TO BE APPLIED IN 2025 HAVE BEEN DETERMINED

As is known, it is stipulated in the Article 138 of the Act of Fees No. 492, amended by Law No. 5281 that the fractions up to TRY 0,10 of the fee found as a result of applying the fixed fee amounts to the total of unit values and falling between the minimum and maximum limits shall not be collected, and in its last paragraph, it is stated that the President is authorized to increase the fixed fees or the amounts determined by applying the revaluation rate of these fees and the relative fees in the tariffs attached to this Law, together or separately, up to twenty times in fixed fees and up to one times in relative fees, to reduce the applied fixed fees by half and the relative fees by one tenth of the rates determined by the Law, and to determine new limits, amounts and ratios between these limits and amounts.

Accordingly, with the General Communiqué No. 96 on the Act of Fees, the fixed fees applied in 2024 (including the limits determining the minimum and maximum amounts of fixed and proportional fees) have been increased by 43.93% at the revaluation rate to be applied as of 01/01/2025, and these increased amounts are shown in the tariffs in the annex of the Communiqué.

In some positions of the tariffs numbered (2), (5) and (7) attached to the Act of Fees, there are fixed fee amounts to be collected on a unit value basis (such as per tonnage of duty). In the afore-mentioned Communiqué, it is stated that fractions up to TRY 0,10 in the fee amounts found by applying the fixed fee unit to the total value and remaining between the minimum and maximum limits will not be taken into account.

On the other hand, we would like to remind you that some documents listed in the tariffs (8) and (9) of the Act of Fees are within the scope of annual fees, and that these fees must be paid by the taxpayers within January, otherwise they will have to be paid with a late payment interest.

Click [here](#) for the fee tariffs attached to the Act of Fees General Communiqué No. 96.

You can review our [Bulletin for the details](#).

Tax



BULLETIN:
TAX 2025-014
31/12/2024

THE GENERAL COMMUNIQUE SERIAL NO. 97 ON THE ACT OF FEES, ON THE FEES TO BE COLLECTED FROM THE TRANSACTIONS TO BE CARRIED OUT BY OUR ACTIVE AND HONORARY CONSULATES AS OF 01.01.2025 HAS BEEN PUBLISHED

With the General Communiqué numbered 97 on the Act of Fees, the exchange rate in US Dollars, which will form the basis for calculating consular fees and fees related to all kinds of transactions carried out by the Active and Honorary Consulates of the Republic of Turkey, and the precedents to be applied separately or together to the tariffs related to these transactions, have been determined and announced.

The limits determining the minimum and maximum amounts of fixed fees and fixed and proportional fees in the tariffs affiliated to the Act of Fees have been re-determined in accordance with the provision of Article 138 of the said Law, valid as of 01/01/2025, and announced in the tariffs annexed to the General Communiqué No. 96 on the Act of Fees.

In this regard, the exchange rate that will form the basis for calculating the fees to be collected from the transactions to be carried out by the Active and Honorary Consulates of the Republic of Türkiye has been redetermined as 1 US Dollar = TRY 34.88, and the equivalent numbers to be applied to these transactions have been redetermined.

[You can review our Bulletin for the details.](#)



BULLETIN:
TAX 2025-015
02/01/2025

THE LIMIT FOR VAT REFUND ARISING FROM TRANSACTIONS SUBJECT TO A DISCOUNTED RATE WILL BE APPLIED AS TRY 130,700 FOR THE YEAR 2025.

As is known, based on the authority granted by the Article 28 of the Value Added Tax (VAT) Law, the exceeding limit determined by the Presidential Decree of the amount of VAT incurred due to deliveries and services whose tax rates have been reduced and which cannot be recovered through reduction, can be refunded as a deduction for the debts specified in the VAT General Application Communiqué as of the taxation periods within the year, or in cash or as a deduction for the said debts, provided that it is requested within the following year.

With the Communiqué on Amendment of the Communiqué on General Application of Value Added Tax, the limit previously applied as TRY 90,800 for 2024 has been increased by the 2024 revaluation rate and determined as 130,700 TL for 2025.

Accordingly, it is possible to get an annual VAT refund for 2025 if the VAT carried forward is over TRY 130,700 as of the end of December 2024. TRY 130,700 will be deducted from the calculated refund amount and the remaining amount can be subject to refund.

In other words, if the refund exceeds TRY 130,700, not the entire refund will be refunded, but the amount found by deducting TRY 130,700 from the calculated refund amount will be.

If the refund is received monthly within the scope of the discounted rate in 2025, the first VAT refund amount will be deducted from the calculated refund amount and no refund will be made until TRY 130,700 is completed.

[You can review our Bulletin for the details.](#)

Tax



BULLETIN:
TAX 2025-016
02/01/2025

THE LIMITS AND AMOUNTS IN THE TAX PROCEDURE LAW TO BE APPLIED IN 2025 HAVE BEEN DETERMINED.

As is known, within the scope of repeating Article 414 and the Article 104 of the Tax Procedure Law (TPL), it is envisaged that certain fixed limits and penalty amounts will be increased each year at the revaluation rate. The President and the Ministry of Treasury and Finance have been given the authority to make changes to these limits.

With the TPL General Communiqué numbered 574, the revaluation rate for 2024 was declared as 43.93%.

The pre-amendment and the new amounts within the scope of this regulation are listed in the annex of the Communiqué.

[You can review our Bulletin for the details.](#)



BULLETIN:
TAX 2025-017
02/01/2025

PROPERTY TAX GENERAL COMMUNIQUE NO. 84 ON THE DETERMINATION OF BASIC VALUES FOR PROPERTY TAXES TO BE PAID IN 2025 HAS BEEN PUBLISHED.

In the Real Estate Tax Law General Communiqué published in the Official Gazette dated 30/12/2024 and numbered 32768 by the Ministry of Treasury and Finance, explanations have been made regarding the determination of the real estate (building, plot and land) tax values for the year 2025 and the minimum square meter unit values of land and plot to be taken into account in the calculation of the real estate tax values of those who will be taxpayers in 2025.

In the first paragraph (b) of Article 9 of the Real Estate Tax Law, it is stipulated that the building tax liability, and in the first paragraph (b) of Article 19, it is stipulated that the land (plot) tax liability will start from the budget year following the date of the assessment process in the assessment processes carried out every four years.

tax liability will start from the budget year following the date of the assessment process in the assessment processes carried out every four years.

[You can review our Bulletin for the details.](#)

Tax



BULLETIN:
TAX 2025-018
02/01/2025

THE FLAT STAMP DUTY AMOUNTS AND THE MAXIMUM STAMP DUTY AMOUNT TO BE APPLIED IN 2025

As is known, according to the first paragraph of the repetitive Article 30 of the Stamp Duty Law, as amended by the Article 6 of Law No. 5281, the fixed taxes (including the limits determining the minimum and maximum amounts of fixed and proportional taxes) included in the table numbered (1) annexed to the Stamp Duty Law are applied as of the beginning of each calendar year by increasing the amounts applied in the previous year by the revaluation rate determined and announced for the previous year. Fractions up to TRY 0,10 are not taken into account in the tax amounts calculated in this way.

The Ministry of Finance has announced the revaluation rate valid for 2024 as 43.93% with the Tax Procedure Law General Communiqué No. 556.

Accordingly, in accordance with the provision of the first paragraph of the Article 30 of the Stamp Duty Law, the fixed taxes (including the limits determining the minimum and maximum amounts of fixed and proportional taxes) included in the table annexed to the Law and determined by the Stamp Duty Law General Communiqué No. 68 have been increased by the revaluation rate (43.93%). The amounts to be applied as of 01/01/2025 are included in the table annexed to the Stamp Duty Law General Communiqué No. 68.

On the other hand, the upper limit, included in the first paragraph of the Article 14 of the Law and applied as TRY 17,006,516.30 in 2024, has been determined as TRY 24,477,478.90 by increasing it at the revaluation rate. Accordingly, the amount of stamp duty to be collected from each paper to be issued in 2025 cannot exceed TRY 24,477,478.90.

[You can review our Bulletin for the details.](#)



BULLETIN:
TAX 2025-019
02/01/2025

THE ENVIRONMENTAL CLEANING TAX AMOUNTS TO BE APPLIED IN 2025 HAVE BEEN DETERMINED

As is known, according to the fourth paragraph of the repetitive Article 44 of the Municipality Revenues Law No. 2464, amended by Law No. 5035, the environmental cleaning tax for residences is collected based on the amount of water consumption and shown on water bills.

With the General Communiqué of the Municipal Revenues Law No. 57, The environmental cleaning tax amounts for residences, which were applied as TRY 2.30 per cubic meter in metropolitan municipalities and TRY 1.70 in other municipalities for 2024, have been determined as TRY 3.30 in metropolitan municipalities and TRY 2.40 in other municipalities as of 01.01.2025.

Environmental cleaning tax for workplaces and other used buildings will be applied separately for metropolitan municipalities and other municipalities according to the tariffs announced in the Municipality Revenues General Communiqué No. 57.

[You can review our Bulletin for the details.](#)

Tax



BULLETIN:
TAX 2025-020
02/01/2025

THE APPLICATION ON PAYMENTS MADE WITHIN THE SCOPE OF ELECTRONIC COMMERCE

In accordance with the provisions of the Law on the Regulation of Electronic Commerce explanations have been made in the Personal Income Tax General Communiqué published in the Official Gazette dated 30/12/2024 and numbered 32768 regarding the withholding application in payments made by intermediary service providers and electronic commerce intermediary service providers to service providers and electronic commerce service providers due to their activities within the scope of the Law.

With the published Presidential Decree No. 9284, the Decrees annexed to the Council of Ministers Decisions have been amended. The scope of the amendment is to include in the scope of tax deduction the payments made by intermediary service providers and electronic commerce intermediary service providers to service providers and electronic commerce service providers due to their activities within the scope of the said Law, in accordance with the provisions of the Law No. 6563 on the Regulation of Electronic Commerce. The deduction rate has been determined as 1 percent.

[You can review our Bulletin for the details.](#)



BULLETIN:
TAX 2025-021
03/01/2025

THE 2025 MINIMUM FEE SCHEDULE FOR INDEPENDENT ACCOUNTANCY, INDEPENDENT ACCOUNTANT FINANCIAL ADVISORY, AND CERTIFIED PUBLIC ACCOUNTANCY HAS BEEN PUBLISHED.

The 2025 minimum wage tariff for independent accountancy, independent accountant financial advisory, and certified public accountancy have been determined by the Ministry of Finance and published in the Official Gazette dated 03/01/2025 and numbered 32771, and entered into force on January 1, 2025.

Even if the service contract was issued before 01/01/2025, if the service will be provided in 2025, the 2025 minimum wage tariff must be taken into account to determine the minimum amount of the wage to be received.

This tariff determines the MINIMUM service fees including VAT, and there is no obstacle to charging or paying fees higher than the amounts stated in the tariff.

It is forbidden to accept work for wages below the minimum amounts in the Minimum Wage Tariff, and disciplinary penalties are applied to members of the profession who act otherwise (Law No. 3568, Article 46).

[You can review our Bulletin for the details.](#)

Tax



ANNOUNCEMENT: THE 2025 TAX CALENDAR HAS BEEN PUBLISHED
TAX 2025-001
02/01/2025

The “2025 Tax Calendar”, prepared for taxpayers to be able to follow their tax liabilities such as declaration and payment periods according to tax types, notification submission periods and uploading periods of electronic ledger certificates, is available for use in pdf format and monthly periods on Administration’s website.

The periods in the 2025 Tax Calendar have been prepared taking into account official holidays and financial holidays.

Click [here](#) to access the 2025 Tax Calendar

Click [here](#) to access the Monthly Tax Calendar

Click [here](#) for the infographic.

[You can review our Announcement for the details.](#)



BULLETIN:
TAX 2025-022
03/01/2025

THE REDISCOUNT RATE IN TAX TRANSACTIONS HAS DECREASED FROM 51.75% TO 49.25%

The Central Bank of the Republic of Turkey has redetermined the discount interest rate and advance interest rate with the Communiqué on the Determination of Interest Rates to be Applied in Rediscount and Advance Transactions, published in the Official Gazette dated 28/12/2024 and numbered 32766, and this change has changed the rediscount rate to be valid in tax transactions.

- The discount interest rate to be applied to rediscount transactions against promissory notes with a maximum of 3 months remaining until maturity has been reduced from 50.75% to 48.25% per annum.
- The interest rate to be applied on advance transactions has been reduced from 51.75% to 49.25% per annum.

[You can review our Bulletin for the details.](#)

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Labor Law & Social Security



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-075
03/12/2024**

OBTAINING A PARTIAL CLEARANCE CERTIFICATE IN SPECIAL CONSTRUCTION WORKS CARRIED OUT AS ONE OR MORE BLOCKS

A General Letter on the subject of “Partial Clearance” was published by the General Directorate of Insurance Premiums of the Social Security Institution Presidency on 02/12/2024.

As is known, regarding the processes related to the issuance of the clearance certificate, amendments were made to some articles in the Circular numbered 2011/13 due to the regulations made in the legislation and uncertainties experienced in practice, and the Circular numbered 2024/7 was published on 16/05/2024.

According to one of the relevant amendments, in special construction works carried out as one or more blocks, upon the employer's request, a separate minimum labor investigation can be conducted for the parts stated to be completed, and a partial clearance certificate can be issued for these parts.

Therefore, when the entire special construction is completed, a minimum labor investigation is not conducted based on the total square meter stated in the building permit. As a result, the area measurements of the previously completed parts and the earnings subject to premiums that need to be reported to the Institution for these parts are not considered in the final assessment.

In order to conduct a minimum labor investigation for the completed part(s) of the construction, it must be stated that the part of the construction for which a clearance certificate is requested has been completed.

[Click here](#) to access the General Letter.

You can review our Bulletin for the details.



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-076
09/12/2024**

APPROVAL OF THE ADMINISTRATIVE TREATY ON THE IMPLEMENTATION OF THE SOCIAL SECURITY AGREEMENT SIGNED BETWEEN THE REPUBLIC OF TURKIYE AND ROMANIA

Approval of the “Administrative Treaty on the Implementation of the Social Security Agreement Signed Between the Republic of Türkiye and Romania on 6 July 1999 in Ankara” signed on 21/05/2024, published in the Official Gazette dated 07/12/2024 and numbered 9226, was decided in accordance with Article 5 of Law No. 244 and Articles 2 and 3 of Presidential Decree No. 9.

[Click here](#) to access the Treaty.

You can review our Bulletin for the details.

Labor Law & Social Security



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-077
10/12/2024**

SOCIAL SECURITY INSTITUTION CIRCULAR ON THE PROCESSING OF MONTHLY PREMIUM AND SERVICE DOCUMENTS/SUMMARY AND PREMIUM SERVICE DECLARATIONS

As is known, the Monthly Premium and Service Document/Summary and Premium Service Declaration is one of the important documents that must be submitted to the Social Security Institution (SSI). The legal deadline for submission is the 26th day of the month following the relevant month. For example, the last date for submitting this document for November 2024 is 26/12/2024.

With the SSI Circular numbered 2024/14, declarations submitted after the deadline and the potential issues this situation could cause for employers have been regulated, and significant facilitation has been introduced.

Accordingly;

- If documents related to previous periods affect the submission period of the current month's declaration, and are submitted within 5 business days from the deadline, they will be considered as submitted within the legal period, and no administrative fine will be imposed.
- The premiums, late fees, and penalties of the documents submitted outside the prescribed time should be promptly accrued, with the employer being informed. If the deadline for the declaration of the current month is approaching, the accrual process should not be delayed.
- Declarations submitted within 5 business days are considered as the current month's declaration, and the right to benefit from SSI incentives and supports is reserved.

With these regulations, SSI has prevented employers from losing their entitlement to incentives in the current month's declarations due to delays caused by past period documents, and has ensured that the processes are completed quickly.

[Click here to access the Circular.](#)

You can review our [Bulletin](#) for the details.

Labor Law & Social Security



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-078
23/12/2024**

ACTIONS TO BE TAKEN REGARDING THOSE WHO INTENTIONALLY ACT IN A MANNER CONTRARY TO THE TRUTH IN NOTIFICATIONS MADE TO SSI, CAUSING HARM TO SSI

Based on Article 107 of the Social Insurance and General Health Insurance Law No. 5510, the Social Insurance Procedures Regulation was published in the Official Gazette on 12/05/2010 and entered into force. SSI, within the scope of the Law No. 5510, can carry out inspection and control procedures either through its own inspectors and auditors or based on information and documents obtained from other public institutions and organizations, both in the fight against unregistered employment and regarding other matters related to the Institution.

The existence of intentionally causing harm to SSI by acting contrary to the truth is conditional upon a determination being made. From an administrative practice perspective, this determination is expressed as the results obtained through methods such as environmental investigations, physical inspections, examination of workplace records and documents, and evaluation of collected documents, information, and findings, all of which are finalized in a report prepared by the officials assigned to perform inspection and control tasks.

In this context, it has been stated that if notifications made to SSI are intentionally arranged contrary to the truth in order to pay fewer premiums, benefit from insurance premium incentives and supports, or benefit more, show persons who are not actually working as insured for minimum labor evaluations, or gain unjust advantages in matters such as healthcare and retirement, and if this is determined through inspections or examinations of workplace records based on documents, information, and findings obtained from such inspections, the legal process should be initiated, provided that it is clearly and explicitly stated in the report to be prepared.

You can review our [Bulletin](#) for the details.

Labor Law & Social Security



BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-079
16/12/2024

ANNOUNCEMENT REGARDING THE EXTENSION OF THE SUBMISSION DEADLINES FOR MONTHLY PREMIUM AND SERVICE DOCUMENTS/SUMMARY AND PREMIUM SERVICE DECLARATIONS, AS WELL AS THE FINAL PAYMENT DATES FOR PREMIUMS RELATED TO THE RELEVANT MONTH/PERIOD, FOR CERTAIN AREAS AFFECTED BY THE EARTHQUAKES THAT OCCURRED IN KAHRAMANMARAŞ, FOR THE NOVEMBER 2024 PERIOD

An Announcement was published on 14/12/2024 by the General Directorate of Insurance Premiums of the Social Security Institution Presidency.

According to the relevant Announcement; with the decision dated 12/12/2024 and numbered 2024/546 taken by the Social Security Institution's Board of Directors; Monthly Premium and Service Documents/Summary and Premium Service Declarations for November 2024 to be submitted to the Institution by employers in the provinces of Adıyaman, Hatay, Kahramanmaraş, Malatya and the districts of İslahiye and Nurdağı in Gaziantep province and by employers of workplaces outside the provinces of Adıyaman, Hatay, Kahramanmaraş, Malatya but have a Mediation and Liability Agreement with their professionals in the provinces of Adıyaman, Hatay, Kahramanmaraş, Malatya as of the date of the earthquake and whose employers are considered to be within the scope of force majeure due to the continuation of the agreement and whose force majeure ended on 30/11/2024 will be deemed to have paid within the legal period when the following provisions apply:

- If submitted by the end of 27/01/2025 (since 26/01/2025 falls on a weekend),
- If the premium payments for the relevant month/period are made by 31/01/2025, the Monthly Premium and Service Documents/Summary and Premium Service Declarations for November 2024 have been submitted within the legal period, and the premiums for the relevant month/period have been paid.

You can review our Bulletin for the details.



BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-080
17/12/2024

THE OBLIGATION TO HAVE A WORKPLACE SAFETY EXPERT AND A WORKPLACE PHYSICIAN FOR WORKPLACES WITH FEWER THAN 50 EMPLOYEES AND CLASSIFIED AS LOW-RISK

As is known, with the amendment made in Article 71 of Law No. 7491 with the title "Law on Amendments to Certain Laws and Decree Laws" published in the Official Gazette dated 28/12/2023 and numbered 32413, the obligation to have a workplace safety expert and a workplace physician for workplaces with fewer than 50 employees and classified as low-risk has been postponed to 31/12/2024.

Since no extension has been made regarding the obligation to have a workplace safety expert and a workplace physician for workplaces with fewer than 50 employees and classified as low-risk, employers falling under this scope will be required to have a workplace safety expert and a workplace physician starting from 01/01/2025 according to the Occupational Health and Safety Law No. 6331. Therefore, it would be appropriate for employers in this scope to make preparations for appointing a workplace safety expert and a workplace physician in accordance with their legal obligations.

If a legal regulation regarding the extension of time is made, further information will be provided.

You can review our Bulletin for the details.

Labor Law & Social Security



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-081
23/12/2024**

COMMUNIQUES REGARDING THE AMENDMENT OF THE COMMUNIQUE ON NATIONAL OCCUPATIONAL STANDARDS

With the “Communiques numbered 2024/33 and 2024/34 on the Amendment of the Communique on National Occupational Standards” published by the Vocational Qualification Authority in the Official Gazette dated 22/12/2024 and numbered 32760, some changes have been made to certain occupational standards.

The occupational standards that have been amended are as follows:

- Designer (Level 4, Level 5)
- Garment Machine Operator (Ready-Made Clothing) (Level 4)
- Completer (Ready-Made Clothing and Home Textiles) (Level 3)

[Click here to access the Communique numbered 2024/33.](#)

[Click here to access the Communique numbered 2024/34.](#)

[You can review our Bulletin for the details.](#)



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-082
25/12/2024**

MINIMUM WAGE TO BE VALID FOR THE PERIOD 01/01/2025-31/12/2025 HAS BEEN ANNOUNCED

The Ministry of Labor and Social Security has announced that the net minimum wage for the period between 01/01/2025 and 31/12/2025 will be TRY 22,104, and the minimum wage support will be TRY 1,000 per person.

After the announcement of the minimum wage, detailed information will be provided following the Circular to be published by the Social Security Institution regarding the lower and upper limits of the earnings subject to premiums and the amounts that are basis for specific transactions.

[You can review our Bulletin for the details.](#)



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-083
27/12/2024**

AMENDMENTS TO THE SOCIAL SECURITY AND GENERAL HEALTH INSURANCE LAW NO. 5510

With the “Law on Amendments to the Civil Servants Law No. 7537 and Certain Laws and Decree Laws” published in the Official Gazette dated 27/12/2024 and numbered 32765, amendments and additions were made to the Social Security and General Health Insurance Law No. 5510.

The regulation regarding the changes in the calculation of incapacity benefit entered into force on 27/12/2024, to be valid as of 21/12/2024, and the regulation regarding the waiver of collection of accessory receivables prior to 01/01/2015 entered into force on 27/12/2024.

[Click here to access the Law.](#)

[You can review our Bulletin for the details.](#)

Labor Law & Social Security



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-084
27/12/2024**

THE MINIMUM WAGE VALID FOR THE PERIOD 01/01/2025-31/12/2025 WAS PUBLISHED IN THE OFFICIAL GAZETTE

The communique titled "Minimum Wage Determination Commission Decision" of the Ministry of Labor and Social Security was published in the Official Gazette dated 27/12/2024 and numbered 32765.

With this decision;

- The daily gross minimum wage valid between 01/01/2025 - 31/12/2025 has been determined as TRY 866.85,
- The minimum wage support valid between January 2025 and December 2025 has been determined as TRY 1,000.

Accordingly, for the period between 01/01/2025 and 31/12/2025, the gross minimum wage for 30 days has been determined as TRY 26,005.50, and the net minimum wage has been determined as TRY 22,104.68. The detailed calculations of the net minimum wage and the employer's cost are specified in the tables in our bulletin.

You can review our [Bulletin](#) for the details.



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2025-001
01/01/2025**

AMENDMENTS TO CIRCULAR NO. 2020/5

As is known, the Circular dated 26/12/2024 and numbered 2024/16 was published by the Social Security Institution Presidency and amendments were made to Circular No. 2020/5.

The key regulations within this scope are as follows:

- Minimum Debt Limit:
 - o If the total debts of the employer throughout Türkiye do not exceed TRY 5,000.00 as of the tender date, a "No Debt Certificate" will be issued.
 - o A "Debt Certificate" will be issued for debts exceeding TRY 5,000.00.
- Subcontractor and Insured Debts:
 - o Subcontractor debts will be evaluated together with the main employer.
 - o Debts under Articles 4/a and 4/c of Law No. 5510 are evaluated separately.
- Restructured or Disputed Debts:
 - o Restructured debts under Law No. 7440 and disputed debts are not included in the finalized debt calculation.
- Post-Tender Debts:
 - o If debts prior to the tender date are paid by the contract signing date, a "No Debt Certificate" can be obtained.

The Circular has updated the regulations regarding the assessment of social security premium debts in tender processes. It is important for employers to closely follow these procedures.

[Click here](#) to access the Circular.

You can review our [Bulletin](#) for the details.

Labor Law & Social Security



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2025-002
02/01/2025**

AMENDMENTS TO THE CIRCULAR ON FOLLOW-UP PROCEDURES OF INSTITUTION RECEIVABLES UNDER THE LAW NO. 6183

Circular titled “Amendment to Circular No. 2024/12” dated 25/12/2024 and numbered 2024/15 was published by the General Directorate of Insurance Premiums of the Social Security Institution Presidency.

As is known, the amounts used as the basis for determining difficult situations and the amounts for deferment authority in the Circular on the Follow-up Procedures of Institution Receivables under Law No. 6183 are increased each year by the rate of revaluation.

In this regard, with the publication of Circular numbered 2024/15, updates were made to the amounts used for the difficult situation assessment and deferment authorities, the procedures and principles for deferment transactions, and amendments were made to certain articles of the Circular.

You can review our Bulletin for the details.



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2025-003
02/01/2025**

CIRCULAR ON THE SSI MEAL EXEMPTION AMOUNT FOR 2025

The Circular titled “Meal Fee” was published by the General Directorate of Insurance Premiums of the Social Security Institution Presidency dated 31/12/2024 and numbered 2024/17. The daily amount of the meal fee that will be exempt from the earnings subject to premiums was determined as TRY 158.00. According to the Minimum Wage Regulation, the meal fee must be provided in addition to the minimum wage, and the meal fee amount will not be included in the gross minimum wage (the lower limit of earnings subject to premiums).

[Click here to access the Circular.](#)

You can review our Bulletin for the details.

Incentives & Government Supports



**BULLETIN:
INCENTIVES AND
GOVERNMENT
SUPPORTS 2025-001
06/01/2025**

FEES FOR INVESTMENT INCENTIVE CERTIFICATE APPLICATIONS AND REVISIONS UPDATED

The updated fees for Investment Incentive Certificate transactions under the Ministry of Industry and Technology for 2025 are as follows:

- For investments with an investment amount up to TRY 5,000,000, the fee for the issuance of the incentive certificate has been increased from TRY 6,000 in 2024 to TRY 8,500 in 2025.
- For investments with an investment amount between TRY 5,000,000 and TRY 25,000,000, the fee for the issuance of the incentive certificate has been increased from TRY 15,000 in 2024 to TRY 20,000 in 2025.
- For investments with an investment amount exceeding TRY 25,000,000, the fee for the issuance of the incentive certificate has been increased from TRY 29,000 in 2024 to TRY 40,000 in 2025.
- The fee for revisions related to investment information, updates to domestic and imported machinery-equipment lists, and revision applications has been increased from TRY 1,500 in 2024 to TRY 2,000 in 2025.

[You can review our Bulletin for the details.](#)

Featured News and Publications of the Month



BDO continued to grow in 2024, reaching a global revenue of 15 billion USD.

Despite the rapid changes brought by digital transformation affecting all institutions worldwide, economic fluctuations, and increasing competition, BDO sustained its steady growth through innovative service approaches and customer-focused solutions.

The dedicated efforts of BDO employees played a significant role in this achievement, with the number of employees exceeding 119,611 across 166 countries worldwide.



At Istanbul University, our Tax Partner Emrah AKIN delivered a lecture titled "Why Do Companies Need Audit and Advisory Services?"

The lecture focused on how audit and advisory services play a critical role in enhancing companies' efficiency, managing risks, and achieving strategic goals.



We extend our gratitude to all the students who participated in the event.

Our Tax Partner Emrah Akın discussed "What Awaits the Tax World in the New Year" on Bloomberg HT on January 2, 2025.

Featured News and Publications of the Month



BOur GRC Partner Betül Ertem Yıldız represented BDO Türkiye at the "Smart City Technologies Summit" on December 23.

By participating in this event, we addressed key topics that will shape the future of our industry.

We extend our gratitude to everyone who attended and contributed to the seminar.



We participated as a silver sponsor in the XIII International Turkey Audit Symposium, organized by the Istanbul Chamber of CPAs under the main theme of "Sustainable Development: The Role of Audit and Assurance Services," held in Antalya between December 11-15, 2024.

The event featured significant sessions focused on the industry, with participation from our Tax Partner Cemalettin Turan and Senior Manager Elif Taşdemir from our Audit department.



We had an amazing week filled with intensive training programs, recharging our energy and motivation, and getting to know and connect with our new team members.

The Audit Camp, held amidst the serene nature of Sapanca, contributed to both our personal growth and strengthening our team spirit.

As always, we are a strong team together and continue to work with excitement to take our successes even further.

Published Articles & Columns

ERDOĞAN SAĞLAM

Partner - Tax
Sworn Financial Advisor
BDO İstanbul Office

T24 Despite the court ruling, the insistence on errors regarding meal cards continues!

[Read now](#)

T24 The corporate tax exemption rate applied to the sale of participation shares has been reduced from 75% to 50% by Presidential decree.

[Read now](#)

T24 The withholding tax rate on dividend distributions has been increased from 10% to 15%

[Read now](#)

T24 Tax Report: What Happened in 2024, What to Expect in 2025?

[Read now](#)

T24 To What Extent Are Companies Assigning Vehicles to Employees Exposed to Tax Risks?

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T24 My Tax Predictions for 2025...

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HALUK ERDEM

Partner - Tax
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T24 The Impact of Tax Assessments on the Taxpayer Compliance Discount

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EMRAH AKIN

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T24 A Challenging Year in Terms of Budget Targets

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