

# BDO Denet Monthly Report

FINANCIAL DEVELOPMENTS IN THE LAST MONTH

- SOME WITHHOLDING TAX RATES HAVE BEEN CHANGED
- DEFERMENT INTEREST RATE INCREASED FROM 36% TO 48% PER ANNUM, STATUTORY INTEREST RATE INCREASED FROM 9% TO 24%, AND LATE PAYMENT INTEREST RATE INCREASED FROM 3.5% TO 4.5% PER MONTH
- CHANGES HAVE BEEN MADE IN THE ELECTRONIC LEDGER GENERAL COMMUNIQUÉ
- TURKISH COMMERCIAL CODE HAS BEEN AMENDED

# May 2024 Financial Agenda

Dear Readers,

May was a very busy month due to the preparation and submission of both the 1st Provisional Income Tax Return for 2024 and the Corporate Income Tax Return for 2023 due to the extension.

Although it has no effect on the 2023 corporate income tax base, the 2023 year-end balance sheet was also prepared subject to inflation adjustment within the scope of TPL. In accordance with the regulation made by the Ministry of Treasury and Finance, although the conditions for inflation adjustment were met in the 1st provisional income tax period of 2024, taxpayers were not subjected to inflation adjustment. On the other hand, unless otherwise regulated by the Ministry of Treasury and Finance, inflation adjustment will be applied in the 2nd and 3rd provisional income tax periods of 2024 within the scope of TPL.

Due to the high inflation we are experiencing; the interest rates being applied have been increased. Accordingly, the monthly default interest rate was increased from 3.5% to 4.5%, the annual deferral interest rate from 36% to 48%, and the annual legal interest rate from 9% to 24%.

With the Presidential Decree issued in May, changes were made in the withholding tax rates to be applied to certain gains and revenues under the provisional Article 67 of the Income Tax Law. For example, the withholding tax rate on accounts to be opened at banks until 31/07/2024 (including this date) has been increased from 5% to 7.5% for accounts with maturities up to 6 months, from 3% to 5% for accounts with maturities up to 1 year (including 1 year), and from 0% to 2.5% for accounts with maturities longer than 1 year. On the other hand, a withholding tax of 7.5% (previously 0%) will be applied to the income and gains from mutual funds (excluding variable, mixed, eurobond, foreign borrowing, foreign, hedge funds and mutual funds with "foreign currency" in their titles) acquired between 01/05/2024 and 31/07/2024 (including this date). We would also like to point out that the withholding tax rate of 0% will continue to be applied to income and gains derived from equity-intensive funds, venture capital investment funds and real estate investment funds held for more than 2 years.

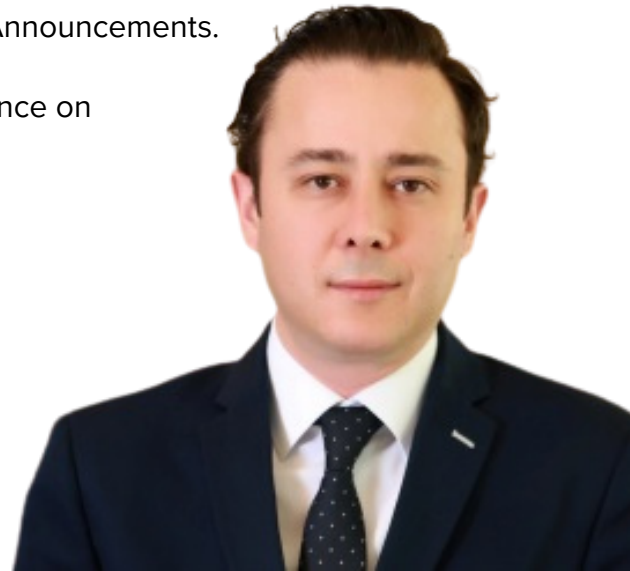
The regulations made in May are detailed in our Bulletins and Announcements.

I would like to take this opportunity to congratulate you in advance on Eid al-Adha and wish you a healthy day.

**M. Emek KURT**

**Partner - Tax / ITC**

Sworn Financial Advisor





# Happy holidays!

We wish you many holidays full of health, peace and happiness with your loved ones.



# BDO Türkiye is 43 years old!



We're not getting old, we're growing! As BDO Turkey, we are proud to celebrate our 43rd anniversary! We continue to move forward with an energy that grows and develops day by day.

Together with our young and dynamic team, we learn different information every day and increase our experience. We would like to express our endless thanks to all our business partners, valuable employees and customers who supported us on this path and offered us the opportunity to work together.

# Tax



**BULLETIN:**  
**TAX 2024-040**  
**02/05/2024**

## AMENDMENTS TO SOME WITHHOLDING TAX RATES

With the **Presidential Decree No. 8434** the Presidential Decree No. 8434 (R.G. 01/05/2024 - 32533), amendments were made to the Decree of the Council of Ministers dated 27/07/2006 and numbered 10731, which determines the withholding rates to be made from certain earnings and revenues included in the provisional article 67 of the Income Tax Law.

Some of the changes regarding withholding tax rates are as follows:

- Until 31/07/2024, certain withholding tax rates will be applied on interest and dividends to be paid to demand and special current accounts and accounts opened or renewed between 01/05/2024 and 31/07/2024: 7.5% for demand deposits and time deposits with maturities up to 6 months, 5% for time deposits with maturities up to 1 year, and 2.5% for time deposits with maturities longer than 1 year. In addition, the 0% withholding tax on interest and dividends from currency-protected time deposit accounts and deposit accounts converted into Turkish lira from foreign currency and gold-denominated accounts has been extended until 31/07/2024.
- Between 01/05/2024 and 31/07/2024, withholding tax rates ranging from 2.5% to 7.5% will be applied to income and gains derived from bonds and bills issued by banks and lease certificates issued by asset leasing companies, depending on the maturity and holding period.
- With the Presidential Decree No. 8434, 7.5% withholding tax will be applied to income and gains from certain investment funds acquired between 01/05/2024 - 31/07/2024.
- 7.5% withholding tax will be applied to income and gains from certain securities issued by mortgage financing institutions within the scope of Law No. 6362, acquired between 01/05/2024 - 31/07/2024.

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

# Tax



**ANNOUNCEMENT: 2024 AS OF THE 1ST PROVISIONAL INCOME TAX PERIOD, TAXPAYERS WHO MAKE INFLATION ADJUSTMENT IN THEIR LEGAL RECORDS DO NOT NEED TO ADJUST THEIR LEDGERS**  
**TAX 2024-021**  
**16/05/2024**

As stated in our Bulletin No. 2024-039, the Ministry of Treasury and Finance has decided not to make inflation adjustment in the first provisional income tax period of the 2024 accounting period.

Those who are assigned a special accounting period will not make inflation adjustment for the related quarter. It is also not possible to make a voluntary inflation adjustment for these periods.

The Revenue Administration has stated in a special specialization that although inflation adjustment should not be made, taxpayers who make inflation adjustment as of the first provisional income tax period of the 2024 accounting period and enter the records related to the correction in their legal books do not need to correct their legal records. It is stated that it is possible to declare the profit/loss difference between the profit/loss arising according to the discarded records and the profit/loss difference arising without inflation adjustment in the 2024 first period provisional income tax declaration by showing it in the “Expenses Not Accepted by the Law” or “Other Discounts” section of the “Exceptions and Discounts to be Deducted Even if There is a Loss” section and to determine the provisional income tax base according to the profit/loss before inflation adjustment.

In addition, it is also stated in the aforementioned specialization that since inflation adjustment will not be made as of the first provisional income tax period of the 2024 accounting period, the amount calculated according to the balance sheet without inflation adjustment on 31/03/2024 should be taken into account in the calculation of the financing expense restriction for the first provisional income tax period.

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

# Tax



**BULLETIN:**  
**TAX 2024-041**  
**16/05/2024**

## **THE COMMUNIQUÉ ON THE EXTENSION OF THE PERIODS WITHIN THE SCOPE OF THE LAW ON THE RESTRUCTURING OF SOME RECEIVABLES NUMBERED 7440 IN PLACES WHERE THE STATE OF FORCE MAJEURE IS EXTENDED WITHIN THE SCOPE OF THE EARTHQUAKE HAS BEEN PUBLISHED**

As it is known, within the scope of the [Announcement](#) made by the Revenue Administration, it has been found appropriate to extend the force majeure situation, which will end on Tuesday, 30/04/2024, for the taxpayers in Adiyaman, Hatay, Kahramanmaraş and Malatya provinces and İslahiye and Nurdağı districts of Gaziantep province, which are still in force majeure, for the last time and end on Saturday, 31/08/2024.

In this context, with the General Communiqué on Law No. 7440 on the Restructuring of Certain Receivables published in the Official Gazette dated 16/05/2024 and numbered 32548, in these places where the force majeure will end on 31/08/2024, Within the scope of Law No. 7440, it is stated that applications can be made until 30/11/2024 (until 02/12/2024 due to the fact that this date coincides with the official holiday), the first installment (including advance payment) must be paid until 31/12/2024, the second installment must be paid until 31/01/2025 (including these dates), and the other installments must be paid in the following months, and the details on this subject are given.

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



**BULLETIN:**  
**TAX 2024-042**  
**21/05/2024**

## **THE RATE OF LATE PAYMENT INCREASE IS INCREASED FROM 3.5% TO 4.5% PER MONTH (PRESIDENTIAL DECREE NO. 8484)**

Article 51 of Law No. 6183 stipulates that a 4% late payment surcharge shall be applied to unpaid public receivables for each month and the President of the Republic is authorized to change this rate.

With the [Decision \(Decision No: 8484\)](#) published in the [Official Gazette dated 21/05/2024 and numbered 8484 on the Determination of the Delay Increase Rate in the First Paragraph of Article 51 of the Law No. 6183 on the Procedure for Collection of Public Receivables](#) as 4.5% to be applied separately for each month, the delay increase rate has been determined as 4.5% per month as of 21 May 2024.

On the other hand, since the rate of default interest calculated in accordance with Article 112/3 of the Tax Procedure Law and the rate of regret increase calculated in accordance with Article 371/5 of the Tax Procedure Law are linked to the default increase rate, the default interest and regret increase rates have automatically increased to 4.5% per month as of 21/5/2024.

The calculation of the overdue interest is explained in detail with examples [in the General Communiqué on Collection Serial: A Serial No: 1.](#)

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

# Tax



**BULLETIN:**  
**TAX 2024-043**  
**21/05/2024**

## **DEFERRED INTEREST RATE INCREASED FROM 36% TO 48% PER ANNUM**

With the [General Communiqué on Collection \(Serial: C, No: 8\) \(Communiqué\)](#) published in the Official Gazette dated 21/5/2024 and numbered 32552, the Ministry of Treasury and Finance has increased the deferment interest rate from 36% to 48% per annum based on the authority granted to it in Article 48 of the Law No. 6183.

Accordingly;

- An annual postponement interest of 48% will be applied to the public receivables that are postponed based on the applications to be made as of the publication date of the Communiqué.
- For the public receivables that will be postponed based on the applications made before the publication date of the Communiqué and for the public receivables that have been postponed before the publication date of the Communiqué and are being paid in accordance with the postponement conditions, the old postponement interest rate (36%) should be applied as of the application date as long as they are paid in accordance with the postponement conditions.
- Likewise, in the event that the postponement for the public receivables for which a postponement request was made before the publication date of the Communiqué and the request was accepted and the postponement was violated, but the postponement is made again upon new requests (postponement is deemed valid), the old postponement interest rate (36%) will be applied until the date of publication of this Communiqué, and 48% postponement interest rate will be applied to the installment amounts to be paid after this date.

On the other hand, the postponement interest rate calculated for the receivables postponed according to Article 48/A of the Law No. 6183 based on a certain percentage of the postponement interest rate determined according to Article 48 of the Law No. 6183 will be determined by taking into account the rate and application principles determined by this Communiqué.

How to calculate the deferment interest is explained in detail with examples in the [General Communiqué on Collection Serial: A Serial No: 1 of the General Communiqué on Collection](#).

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



# Tax



**ANNOUNCEMENT: AMENDMENTS TO GENERAL COMMUNIQUÉ NO. 1 ON ELECTRONIC LEDGER**  
**TAX 2024-022**  
**22/05/2024**

With the [Communiqué \(Sequence No: 4\) Amending the General Communiqué on Electronic Ledger \(Sequence No: 1\)](#) published in the Official Gazette dated 21/5/2024 and numbered 32552, some important amendments have been made to the e-Ledger General Communiqué No: 1 and the amendments are as follows.

- Changes have been made to the deadlines for creating e-Ledger data and uploading the certificates to the RA systems.
- The scope of the obligation to be included in the e-Ledger application has been expanded.
- Amendments have been made regarding the signing and sending of e-Ledger and certificate files with the financial seal or electronic signature (QEC) of the Private Integrator or the professional member authorized in accordance with the provisions of Law No. 3568.
- Due to force majeure circumstances, the period for applying for e-Ledger Loss Certificate has been increased from 15 days to 30 days.
- Provisions regarding the secondary copy of e-Ledgers have been removed.

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



**ANNOUNCEMENT: ATTENTION OF COMPLIANT SOFTWARE COMPANIES AND TAXPAYERS INCLUDED IN THE e-LEDGER APPLICATION**  
**TAX 2024-023**  
**23/05/2024**

With the development made in the e-Ledger application on 22/05/2024, the e-Ledger Application screens were renewed and opened for use. In addition, with the aforementioned development, valid for the packages to be uploaded as of 22/05/2024; the possibility of uploading e-Ledger and certificate files “simultaneously” to the Revenue Administration Information Processing System via e-Ledger application or via web service has been introduced.

Please [click here](#) to access the text of the announcement made by the Revenue Administration.

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

# Tax



**BULLETIN:**  
**TAX 2024-044**  
**23/05/2024**

## **STATUTORY INTEREST RATE INCREASED FROM 9% TO 24%**

Pursuant to Article 1 of the Law No. 3095 on Legal Interest and Default Interest (Law), in cases where interest is required to be paid in accordance with the Turkish Code of Obligations and the Turkish Commercial Code, this payment shall be made at the rate of 12% per annum, unless the amount is determined by contract. The President of the Republic is authorized to determine this rate on a monthly basis, reduce it by up to ten percent or increase it by up to one times. This rate in the Law was last amended with the decision dated 19/12/2005 and numbered 2005/9831 and had been applied as 9% per annum since 01/01/2006.

This time, with the **Presidential Decree No. 8485** published in the Official Gazette, this rate was re-determined as 24% to be effective as of 01/06/2024.

According to Law No. 3095, the legal interest and default interest rates to be applied as of 2014 are shown in detail in the table in our bulletin.

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



**ANNOUNCEMENT: E-LEDGER APPLICATION GUIDE HAS BEEN UPDATED BY THE PRESIDENCY OF THE TAX ADMINISTRATION**  
**TAX 2024-024**  
**24/05/2024**

The e-Ledger application guide has been updated by the Revenue Administration.

Please [click here](#) to access the updated guide.

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

# Tax



**BULLETIN:**  
**TAX 2024-045**  
**31/05/2024**

## AMENDMENTS TO THE TURKISH COMMERCIAL CODE BY LAW NO. 7511

With the Law No. 7511 dated 23/05/2024 and numbered 7511 on the Amendment of the Turkish Commercial Code and Certain Laws (Law No. 7511), important amendments were made to the Turkish Commercial Code (TCC). The amendments entered into force on the day the Law No. 7511 was published.

Accordingly;

- The term of office of the chairman and deputies of the board of directors has been harmonized with the term of office of the board of directors. With this amendment, the obligation to hold elections every year has been eliminated.
- The authority to appoint and dismiss branch managers can now be delegated to the board of directors.
- The chairman is now obliged to call a meeting upon the request of the board members.
- Joint stock and limited liability companies that do not increase their capital within a certain period of time will be deemed dissolved. No quorum is required at general assembly meetings for capital increases.
- Non-public joint stock companies that have adopted the registered capital system with an issued capital of at least TL 250,000 will be deemed to have exited from this system unless they increase their initial capital and issued capital to TL 500,000 by the said date.
- In the general assembly meetings to be held in order to increase the capital to the amounts stipulated in Articles 332 and 580, no meeting quorum shall be required, decisions shall be taken by the majority of the votes present at the meeting and no privileges shall be exercised against such decisions.

TCC amendment table is presented for your information in our Bulletin.

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

**PEOPLE**  
**COMMUNICATION**  
**CLIENT NEEDS**  
**VALUE**  
**COMMITMENT**

# Labor Law & Social Security



**BULLETIN:**  
**LABOR LAW AND**  
**SOCIAL SECURITY**  
**2024-022**  
**02/05/2024**

## **ANNOUNCEMENT REGARDING THE EXTENSION OF THE STATE OF FORCE MAJEURE FOR SOME PLACES AFFECTED BY THE EARTHQUAKES IN KAHRAMANMARAŞ**

With the Announcement dated 30/04/2024 published by the General Directorate of Insurance Premiums of the Social Security Institution; The state of force majeure in Adıyaman, Hatay, Kahramanmaraş and Malatya provinces and Gaziantep province İslâhiye and Nurdağı districts, which will end as of the end of 30/04/2024, has been extended until 31/08/2024.

In addition, since the state of force majeure in Adıyaman, Hatay, Kahramanmaraş and Malatya provinces and Gaziantep province İslâhiye and Nurdağı districts has been extended until 31/08/2024, monthly premium and service documents / withholding tax and premium service declarations for August 2024 and beyond will be submitted within the legal period and the premiums for the said monthly premium and service documents / withholding tax and premium service declarations will also be paid within the legal period.

You can review our Bulletin for the details.



**BULLETIN:**  
**LABOR LAW AND**  
**SOCIAL SECURITY**  
**2024-023**  
**02/05/2024**

## **SSI GENERAL LETTER ON RESTRUCTURING YEAR-END INSTALLMENT VIOLATION NO. 7440**

Social Security Institution Presidency General Directorate of Insurance Premiums published a General Letter dated 02/05/2024 on "Restructuring Year-End Installment Violation No. 7440".

According to the Circular No. 2023/14, if the debtors who want to pay their debts in installments do not pay the first two installments on time and in full, do not pay more than three installments in a calendar year or do not pay three installments late with a late payment increase, their restructuring rights are lost. If the installment payments coinciding with the end of the year coincide with a public holiday, the payment period may be extended, but this extension shall be considered as a violation. Since the 7th installment payment within the scope of Law No. 7440 coincided with 02/01/2024, employers considered this installment as a violation of the installment of 2023, which led to misunderstandings. In order to eliminate the victimization of employers, one of the installments paid in 2023 (excluding the 1st and 2nd installments) will be offset against the 7th installment. In addition, the deadline for employers who fail to pay the 11th installment will be redetermined and the restructuring agreements will continue if the payment is made by this date.

You can review our Bulletin for the details.



**BULLETIN:**  
**LABOR LAW AND**  
**SOCIAL SECURITY**  
**2024-024**  
**10/05/2024**

## **COMMUNIQUÉ AMENDING THE COMMUNIQUÉ ON NATIONAL OCCUPATIONAL STANDARDS**

With the "Communiqué No. 2024/8 Amending the Communiqué on National Occupational Standards" published in the Official Gazette dated 10/5/2024 and numbered 32542 by the Vocational Qualifications Authority, the occupational standards of Cook (Level 4) have been amended.

Please [click here](#) to reach the Communiqué No. 2024/8.

You can review our Bulletin for the details.

# Labor Law & Social Security



**BULLETIN:**  
**LABOR LAW AND**  
**SOCIAL SECURITY**  
**2024-025**  
**17/05/2024**

## **SSI CIRCULAR AMENDING THE CIRCULAR ON CERTIFICATE OF IRRELEVANCE NUMBERED 2011/13**

Social Security Institution Presidency General Directorate of Insurance Premiums issued a Circular dated 16/5/2024 and numbered 2024/7 on "Circular No. 2011/13".

With the Circular No. 2023/14, within the scope of the amendments made in the Circular No. 2011/13, the Institution will investigate whether sufficient workmanship has been reported by public administrations, revolving fund organizations, institutions and organizations established by law and banks in the works commissioned according to the tender legislation. If sufficient labor is not reported, the employer will be notified to pay the premium calculated over the amount of missing labor, together with the penalty for delay and the delay increase, within one month. If the employer does not object to this debt, the debt will be finalized and action will be taken against the employer in accordance with Articles 88 and 89. Similarly, in the works where the number of persons/days to be employed in the work subject to the tender is not determined, if underreporting is detected, the difference premium will be notified to the employer and the debt will be finalized in case of non-payment or no objection. The objections will be sent to the Guidance and Inspection Department for review.

You can review our Bulletin for the details.



**BULLETIN:**  
**LABOR LAW AND**  
**SOCIAL SECURITY**  
**2024-026**  
**22/05/2024**

## **SSI GENERAL LETTER ON THE AMENDMENT OF THE RATES OF POSTPONEMENT INTEREST AND LATE PAYMENT INTEREST SPECIFIED IN THE LAW NUMBERED 6183**

The deferment interest rate, which is applied as 36% per annum within the scope of Article 48 of the Law No. 6183 on the Procedure for Collection of Public Receivables, was determined as 48% per annum with the General Communiqué on Collection (Serial: C Sequence No: 8) published by the Ministry of Treasury and Finance (Revenue Administration) in the Official Gazette dated 21/05/2024 and numbered 32552.

According to the Presidential Decree No. 8484 published in the same Official Gazette, the delay increase rate in the first paragraph of Article 51 of the Law No. 6183 was determined as 4.5% to be applied separately for each month.

As of 21/05/2024, the deferment interest rate will be applied as 48% per annum. However, deferment interest will be charged at the old rate (36%) for the deferments to be made based on the requests made before 21/05/2024 or not yet finalized.

The default interest rate for stamp tax, education contribution and special transaction tax receivables will be applied as 4.5% per month as of 21/05/2024.

You can review our Bulletin for the details.

# Labor Law & Social Security



**BULLETIN:  
LABOR LAW AND  
SOCIAL SECURITY  
2024-027  
27/05/2024**

## **COMMUNIQUÉ AMENDING THE COMMUNIQUÉ ON NATIONAL OCCUPATIONAL STANDARDS**

With the “Communiqué No. 2024/5 on the Amendment of the Communiqué on National Occupational Standards” published in the Official Gazette dated 26/05/2024 and numbered 32557 by the Vocational Qualifications Authority, the occupational standards of PVC Joinery Installer (Level 3) have been amended.

You can review our Bulletin for the details.



**BULLETIN:  
LABOR LAW AND  
SOCIAL SECURITY  
2024-029  
27/05/2024**

## **PRESIDENTIAL DECREE ON THE REDETERMINATION OF THE INSTALLMENT PAYMENT PERIODS IN LAW NO. 7256 AND LAW NO. 7326**

With the Presidential Decree No. 8515 published in the Official Gazette dated 25/5/2024 and numbered 32556, the installment payment periods in the “Law No. 7256 on the Restructuring of Certain Receivables and Amendments to Certain Laws and Law No. 7326 on the Restructuring of Certain Receivables and Amendments to Certain Laws” have been re-determined in accordance with the force majeure that continues in Adiyaman, Hatay, Kahramanmaraş and Malatya provinces and İslahiye and Nurdağı districts of Gaziantep province due to the earthquakes that occurred in Kahramanmaraş province on 06/02/2023.

In this context;

- Due to the earthquakes that occurred in Kahramanmaraş province on 06/02/2023, it has been declared that the state of force majeure declared to be valid as of 06/02/2023 continues until 31/08/2024 (including this date) in Adiyaman, Hatay, Kahramanmaraş and Malatya provinces and İslahiye and Nurdağı districts of Gaziantep province.
- The payment period of the first of the installments (including those whose last day of the payment period coincides with the date of the end of the state of force majeure) to be paid between 06/02/2023 and 31/08/2024 within the scope of the aforementioned Laws (including those whose last day of the payment period coincides with the date of the end of the state of force majeure) of those who are indebted to the offices in Adiyaman, Hatay, Kahramanmaraş and Malatya provinces and İslahiye and Nurdağı districts of Gaziantep province, exclusively to the offices (creditor administrations) in these places; in the month following the end of the force majeure event, and the payment periods of the subsequent installments have been extended to be paid in monthly periods (maximum twelve months) following this month.
- If the number of installments between the date of the beginning of the force majeure event and the end of the force majeure event is more than twelve, the excess installments will be paid together with the twelfth installment.

You can review our Bulletin for the details.

# Featured News and Publications of the Month



Emrah Akın, partner in our tax department, discussed the “Public Sector Savings Package and its Financial Implications” on Bloomberg HT on May 13, 2024 and TRT Radio 1 and Ekotürk TV on May 14, 2024.



We organized the second BDO Türkiye Spring Festival, where we had a pleasant time with various activities and said hello to summer together. Thank you to everyone who participated.



We participated in Marmara University Career Fair. At the fair, Emrah Akın, BDO Türkiye Tax Partner, gave a speech to the students about the sector. We would like to thank all the students who showed interest and visited our stand!



We attended the 37th DEİK Ordinary Elected General Assembly and the 3rd Respect for the Master Award Ceremony. We were pleased to be present at the ceremony attended by representatives of diplomatic missions and important names from the business world.



## Featured News and Publications of the Month



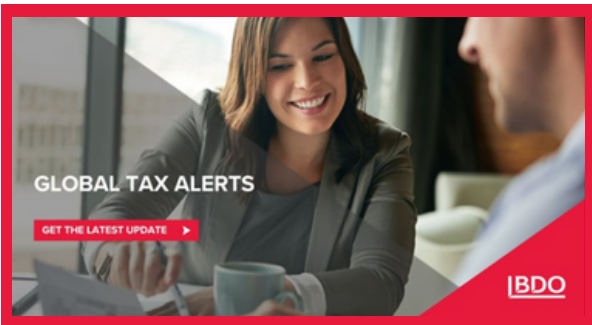
We attended the BDO Middle East Leadership and Financial Services conference hosted by BDO Jordan.

Cemalettin Turan, partner in our tax department represented BDO Türkiye at the conference where many members of BDO participated.



As BDO Türkiye, we organized ISO/IEC 27001:2022 Information Security Management System Lead Auditor (CQI and IRCA Approved) Training with our GRC Department Partner Betül Ertem Yıldız between May 27-31.

We would like to thank everyone who participated in the training.



Stay up to date with BDO Global's global tax announcements! [Click here](#) to follow the Belgian courts' decisions on the taxation of French source dividends paid to Belgian residents and many more developments.

# Published Articles & Columns

**ERDOĞAN SAĞLAM**

Partner - Tax

Sworn Financial Advisor

BDO İstanbul Office

T24

Effect of inflation adjustment on technical bankruptcy

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T24

Equity, venture capital and real estate investment funds; zero percent withholding tax continues, and to what extent?

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T24

My views on the tax news about a global and local minimum tax

[Read now](#)

T24

Changes to be made in real estate taxation for persons

[Read now](#)

T24

Should we sue the financing expense restriction again this year?

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T24

What do you think about the finance ministry's incentives for whistleblowers?

[Read now](#)**HALUK ERDEM**

Partner - Tax

Sworn Financial Advisor

BDO İstanbul Office

T24

An important issue regarding the expensing of unrealized financing costs in inflation adjustment

[Read now](#)**ERDAL GÜLEÇ**

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LinkedIn

The conditions for obtaining Foreign Trade Capital Company status should be simplified

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# Published Articles & Columns

**EMRAH AKIN**

Partner - Tax  
Sworn Financial Advisor  
BDO İstanbul Office

Vergi  
Dünyası

The increasing importance of indirect tax policy in the fight against inflation

[Read now](#)**ASIM USANMAZ**

Partner - Tax  
Sworn Financial Advisor  
BDO İstanbul Office

T24

What does the new judicial decision mean for customs fines? Will customs authorities not be able to impose fines?

[Read now](#)**KEVORK ALTINKAYA**

Senior Tax Consultant  
SMMM  
BDO İstanbul Office

T24

The distorting effect of inflation on financial reality

[Read now](#)



## İSTANBUL - BDO TÜRKİYE HEADQUARTERS

Eski Büyükdere Caddesi No: 14, Park Plaza K.4  
34398 Sarıyer/İstanbul  
+90 212 365 62 00  
+90 212 365 62 01  
+90 212 365 62 02  
+90 212 365 62 05  
bdo.com.tr  
bdo@bdo.com.tr

## ANKARA - BDO ANKARA HEADQUARTERS

Eskişehir Yolu Söğütözü Mah. 2177. Sokak  
Kat: 8 No: 10-B Via Twins Ofis No:62 Çankaya/Ankara  
+90 312 220 25 06  
bdo.ankara@bdo.com.tr

## İSTANBUL - BDO TURISM CONSULTANCY OFFICE

Mecidiye Mah. Lozan Sk. No: 212  
34347 Beşiktaş/İstanbul  
+90 212 365 82 52  
+90 212 365 82 52

## TÜRKMENİSTAN - BDO TÜRKMENİSTAN OFFICE

2127 (G.Gulyýew) str., 75 744000  
Ashgabat/Turkmenistan  
+90 212 365 62 00  
bdo@bdo.com.tr

## İSTANBUL - BDO MASLAK OFFICE

Maslak Mah. Taşyoncası Sok. Maslak 1453 Sitesi  
T4 Blok No: 1U İç Kapı No: B185 34398 Sarıyer/  
İstanbul  
+90 212 365 62 00  
bdo@bdo.com.tr

## KOSOVA - BDO KOSOVA OFFICE

Ukshin Hoti C 4/3, Hy. A, Kati II 10000  
Prishtina  
+90 212 365 62 00  
bdo@bdo.com.tr

## İZMİR - BDO İZMİR OFFICE

Adalet Mah., Şehit Polis Fethi Sekin Cad., Novus Plaza  
No: 4, Kat: 14 Daire: 143 35530 Bayraklı/İzmir  
+90 531 895 72 96  
bdo.izmir@bdo.com.tr

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