

The background of the entire page is a photograph of a traditional Chinese temple, likely the Temple of Heaven in Beijing. The temple features a large, ornate, multi-tiered circular pavilion with a blue and gold facade and a red wooden base. The pavilion is surrounded by a white stone balustrade. In the foreground, a wide set of stone steps leads up to the pavilion, with a large, intricate stone relief carving of a dragon on the central path. The sky is a mix of blue and orange, suggesting a sunset or sunrise. A diagonal grey overlay covers the bottom left portion of the page, where the text is placed.

BDO Denet Monthly Report

FINANCIAL DEVELOPMENTS IN THE LAST MONTH

- THE LAW NUMBERED 7524 ON THE AMENDMENT OF TAX LAWS AND SOME LAWS AND THE DECREE LAW NUMBERED 375 HAS BEEN PUBLISHED IN THE OFFICIAL GAZETTE
- PUBLISHED THE CIRCULAR DETERMINING THE AVERAGE COMMERCIAL LOAN INTEREST RATES FOR JANUARY-JUNE 2024 TO BE USED IN INFLATION ADJUSTMENT TRANSACTIONS
- GREEN TRANSFORMATION AND DIGITAL TRANSFORMATION SUPPORT PROGRAM IMPLEMENTATION PROCEDURES AND PRINCIPLES COMMUNIQUÉ HAS BEEN PUBLISHED

July 2024 Financial Agenda

Dear Readers,

As it is known, we had a fiscal holiday in July. However, this year's holiday did not look like a holiday like in previous years. Because, as usual, the tax agenda was again very busy and hot like July.

The development that occupied the agenda the most in July was undoubtedly the tax package discussed in the Turkish Grand National Assembly. The bill, which was submitted to the TGNA on 16/07/2024, consisted of 53 articles and included regulations on almost all tax laws. The aforementioned regulation was adopted with the law number 7524 in the 110th session of the 2nd Legislative Year of the 28th Term of the Turkish Grand National Assembly.

Some of the amendments made by this regulation are as follows;

- A minimum corporate income tax rate was introduced for both multinational and local corporate taxpayers.
- The corporate income tax rate applicable to earnings from activities carried out within the scope of build-operate-transfer model and public-private partnership projects was increased to 30%.
- An additional security application has been introduced for income taxpayers and corporate taxpayers due to commercial and professional earnings to compare the regular determinations to be made on the revenues of income taxpayers and corporate taxpayers with their tax bases, and to subject the discrepancies between the findings obtained and the declared tax base to explanation.
- Authorization arrangements were made to include some payments within the scope of withholding tax in income and corporate income tax.
- Provisions have been introduced to increase the effectiveness of the "search for whether the person concerned owes money to the tax authorities in payments and transactions made by the public", which was previously introduced to increase compliance in tax payments.
- The exemption granted to investment funds and trusts is conditional on these funds and trusts distributing a certain portion of their real estate gains as profit.
- The income exemption granted to taxpayers operating in free zones was limited to export revenues.
- VAT amounts that cannot be deducted during 5 calendar years and carried forward to the following periods can be taken into a special account at the beginning of the sixth year and taken into account as an expense in determining the income or corporate tax for the year in which the examination is completed as a result of the tax inspection to be carried out upon the request of the taxpayer.
- In addition, tax penalties have been increased and tax principal penalties have been excluded from the scope of reconciliation in order to contribute to increasing tax compliance and combating informality.

July 2024 Financial Agenda

Another important issue in July was the application of inflation accounting. Inflation accounting, which was applied in 2023 after a long break, was not applied in the first provisional tax period of 2024 based on the circular published by the Ministry of Treasury and Finance. At the time of writing, it is still unclear whether inflation accounting will be applied in the second quarter of the year.

Finally, the judicial holiday for 2024 started on Saturday, July 20 and will last until Sunday evening, September 1. Therefore, the new judicial year will start on Monday, September 2. According to Article 8/3 of the İYUK, "If the expiration of the periods written in this Law coincides with the interruption of the work, these periods are deemed to be extended for 7 days from the date following the day the interruption ends." Therefore, it is possible to file a lawsuit against the tax penalty notices to be notified from July 20 until August 2 until the end of working hours on Monday, September 9 (until the end of the day for transactions to be made through UYAP).

With these feelings and thoughts, we hope that our Financial Agenda in July will be useful to all our readers and colleagues.

Ender İNELLi

Partner - Tax

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Tax



ANNOUNCEMENT: EFFECTIVE FROM JUNE 2024 AND SUBSEQUENT PERIODS, THE FORMAT OF THE VAT LIST TO BE DEDUCTED ENTERED FROM THE INTERNET TAX OFFICE HAS BEEN CHANGED
TAX 2024-028
02/07/2024

Effective from June 2024 and subsequent periods, the format of the VAT list to be deducted, which is entered from the Internet Tax Office, has been changed.

Please [click here](#) to access the announcement regarding the changes made to the VAT to be deducted list.

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



ANNOUNCEMENT: THE CIRCULAR DETERMINING THE AVERAGE COMMERCIAL LOAN INTEREST RATES FOR JANUARY-JUNE 2024 TO BE USED IN INFLATION ADJUSTMENT TRANSACTIONS HAS BEEN PUBLISHED
TAX 2024-029
17/07/2024

In the calculation of unrealized financing cost (ROFM) to be made according to the "total financing cost" method in inflation adjustment transactions, the average commercial loan interest rate for the relevant accounting period is needed.

In the Tax Procedure Law Circular No. 165 published by the Revenue Administration, the average commercial loan interest rates for the relevant periods were determined and it was stated that taxpayers should use the rate corresponding to the first month of the accounting period when applying the average commercial loan interest rates to be used in ROFM calculations.

This time, the average commercial loan interest rates for the months of January-June 2024 to be used in the inflation adjustment transactions to be made in 2024 were determined by the Tax Procedure Law Circular dated 17/07/2024 and numbered 170.

Accordingly, taxpayers with a calendar year accounting period will use 54.82% as the average commercial loan interest rate in the ROFM calculations to be made within the scope of inflation adjustment transactions to be made in 2024.

Please [click here](#) to access the Tax Procedural Law Circular No. 170 published by the Revenue Administration.

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

Tax

**ANNOUNCEMENT: JUDICIAL BREAK IN 2024****TAX 2024-030****19/07/2024**

According to Article 61 of the Administrative Procedure Law No. 2577 (İYUK); "Regional administrative, administrative and tax courts shall suspend their work from July twenty to August thirty-one, starting on September first of each year." This does not mean that lawsuits and other petitions cannot be filed during the judicial vacation period.

During the judicial vacation period, during which judges and prosecutors, lawyers, court clerks and other auxiliary persons take their annual leave, judicial proceedings do not stop completely, and the urgent ones continue to be heard through the on-call courts established in accordance with Article 62 of the Law.

However, administrative and tax courts located outside the provincial center where the regional administrative court is located cannot benefit from the interruption of work. For this reason, those who act with the idea that the time limits are suspended during the judicial recess and that the suspended time limits will be added to the remaining time limits at the end of the recess may face procedural rejection of their petitions due to excess of time without even examining the merits of their petitions.

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

**ANNOUNCEMENT: THE LAW ON THE AMENDMENT OF TAX LAWS AND SOME OTHER LAWS AND THE****TAX 2024-031****19/07/2024****DECREE LAW NUMBERED 375 WAS ADOPTED BY THE TURKISH PARLIAMENT AND PUBLISHED AS LAW NUMBERED 7524**

Law No. 7524 on the Amendment of Tax Laws and Certain Laws and Decree Law No. 375 was adopted by the Turkish Grand National Assembly on 29/07/2024 and published in the Official Gazette dated 02.08.2024 and numbered 32620.

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

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

PEOPLE
COMMUNICATION
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VALUE
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Labor Law & Social Security



BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-035
01/07/2024

SSI CIRCULAR ON THE CHANGE IN THE ELIGIBILITY FOR PREMIUM INCENTIVES FOR THE ORGANIZATIONS INCLUDED IN THE ANNULLED ADDITIONAL ARTICLE 20 OF THE LAW NO. 5510

The Social Security Institution Presidency General Directorate of Insurance Premiums published a Circular dated 28/06/2024 and numbered 2024/9 on "Changes in the Benefit from Premium Incentives of the Organizations in the Cancelled Additional Article 20 of the Law No. 5510".

According to the said Circular, the workplaces belonging to the organizations mentioned in the circular and their economic enterprises will not be able to benefit from the premium incentives, supports and discounts stated that the institutions and organizations covered by the second paragraph of Article 30 of Law No. 5335 cannot benefit from as of 14/06/2024 (inclusive). However, for the month of 2024/June, the workplaces of the aforementioned organizations and their economic enterprises; due to the work of the insured between 01/06/2024 and 13/06/2024 (up to 13 days); they will be able to benefit from the premium incentives, supports and discounts regulated in the above-mentioned laws.

You can review our Bulletin for the details.



BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-036
02/07/2024

REGULATION ON THE AMENDMENT OF THE REGULATION ON THE SPECIAL PROCEDURES AND PRINCIPLES REGARDING THE WORK CARRIED OUT BY EMPLOYING WORKERS IN GROUPS

With the "Regulation Amending the Regulation on Special Procedures and Principles Regarding the Work in the Works Conducted by Employing Workers in Groups" published by the Ministry of Labor and Social Security in the Official Gazette dated 29/06/2024 and numbered 32587, Article 4 and Article 7 of the Regulation on Special Procedures and Principles Regarding the Work in the Works Conducted by Employing Workers in Groups published in the Official Gazette dated 07/04/2004 and numbered 25426 have been amended and added.

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

You can review our Bulletin for the details.

Labor Law & Social Security



BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-037
02/07/2024

FISCAL BREAK IN TERMS OF SOCIAL SECURITY LEGISLATION

Within the scope of the Law No. 5604 on the Establishment of a Financial Holiday, in order to avoid any sanctions in accordance with Articles 8, 9, 11 and 86 of the Law No. 5510, the legal submission periods and payments of the documents and notifications in terms of the workplace declaration, insured employment declaration, insured termination declaration and monthly premium service document (withholding and premium service declaration), workplace records and submission, and objections and payments to administrative fines are included in the financial holiday practice.

In addition, the obligation to submit the workplace declaration, insured employment declaration, insured dismissal declaration, workplace records and documents, objection and payment of administrative fines are also included in the financial holiday practice.

However, monthly premium service declaration, payment and other obligations of employers subject to Law No. 5510 and insured persons within the scope of 4-b arising from Law No. 6183 and restructuring laws enacted on various dates, arrangement by employers in cases of work accidents, occupational diseases, illness and maternity, insured account receipt sent by employers to the Social Security Institution on the internet within the scope of e-notification application, The notification of unemployment that must be made by employers on the internet that the insured did not work in the workplace during their rest period, the notification that employers subject to Labor Law No. 4857 must make regarding collective layoffs, the notifications to be sent by the relevant institutions in accordance with the laws numbered 5510, 6356, 4447, 4857, 6183, and the periods of filing lawsuits in lawsuits to be filed by insured persons or employers are not covered by the financial holiday.

You can review our Bulletin for the details.



BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-038
03/07/2024

COMMUNIQUEÉS AMENDING THE COMMUNIQUEÉ ON NATIONAL OCCUPATIONAL STANDARDS

Some occupational standards have been amended with the "Communiquéés No. 2024/6 and 2024/7 Amending the Communiquéé on National Occupational Standards" published by the Vocational Qualifications Authority in the Official Gazette dated 03/07/2024 and numbered 32591.

The amended occupational standards are as follows:

- Job and Vocational Counselor (Level 6)
- Wage and Benefits Specialist (Level 6)

You can review our Bulletin for the details.

Labor Law & Social Security



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-039
05/07/2024**

THE NEW SENIORITY INDEMNITY CEILING FOR THE PERIOD BETWEEN 01/07/2024 AND 31/12/2024 HAS BEEN ANNOUNCED

The new severance pay ceiling was announced by the Ministry of Treasury and Finance General Directorate of Public Financial Management and Transformation with the Circular No: 5 on Financial and Social Rights dated 5/07/2024 and numbered 3248709.

Accordingly, the new severance indemnity ceiling has been determined as 41,828.42 TRY to be valid between 1/07/2024 - 31/12/2024.

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

You can review our Bulletin for the details.



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-040
08/07/2024**

COMMUNIQUEÉS AMENDING THE COMMUNIQUEÉ ON NATIONAL OCCUPATIONAL STANDARDS

Some occupational standards have been amended with the "Communiquéés No. 2024/4 and 2024/10 Amending the Communiquéé on National Occupational Standards" published by the Vocational Qualifications Authority in the Official Gazette dated 07/07/2024 and numbered 32595.

The amended occupational standards are as follows.

- Precast Concrete Production Line Supervisor (Level 4)
- Precast Concrete Element Installer (Level 3)
- Precast Concrete Curing (Level 3)
- Precast Concrete Prestresser (Level 3)
- Marketing Person (Level 4)
- Marketing Officer (Level 5)
- Marketing Manager (Level 6)

You can review our Bulletin for the details.

Labor Law & Social Security



BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-041
09/07/2024

THOSE WHO HAVE A FINALIZED DEBT OF OVER 5.000 TRY TO THE SOCIAL SECURITY INSTITUTION AS OF 01/10/2024 WILL NOT BE ABLE TO PARTICIPATE IN TENDERS

Debt limits have been redefined with Article 8 of the "Communiqué Amending the General Communiqué on Public Procurement" published by the Public Procurement Authority in the Official Gazette dated 18/05/2024 and numbered 32550.

As of 01/10/2024, it will not be possible for those who have a finalized Social Security premium debt of more than 5.000 TRY to enter the tenders, and if they enter the tenders and win the tender, they will be banned and banned from the tender.

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

You can review our Bulletin for the details.



BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-042
12/07/2024

SSI GENERAL LETTER ON THE PROCEDURES TO BE TAKEN REGARDING THE ANNULMENT OF THE ADDITIONAL 20TH ARTICLE OF THE LAW NUMBERED 5510

The General Directorate of Pension Services of the Presidency of the Social Security Institution published a General Letter dated 01/07/2024 on "Actions to be taken regarding the Cancellation of the Additional Article 20 of the Law No. 5510".

According to the General Letter; upon the aforementioned decision, the pensions of those who work in the Turkish Maarif Foundation, Yunus Emre Foundation, Antalya Diplomacy Forum Foundation, Turkish Archeology and Cultural Heritage Foundation, Turkish Red Crescent Society, Green Crescent Society and Green Crescent Foundation while receiving pension or old age pension will be interrupted as of the payment period following 14/06/2024, and no retroactive action will be taken since the annulment decisions of the Constitutional Court will not be retroactive.

On the other hand, if those who are subject to social security support premium while receiving pension or old age pension in these organizations continue to work after the aforementioned Constitutional Court Decision, they will not be able to continue to work within the scope of social security support premium; For these persons, it is necessary to submit an insured departure declaration dated 13/06/2024 and an entry declaration dated 14/06/2024 if they are insured subject to all insurance branches.

Please [click here](#) to access the said General Letter.

You can review our Bulletin for the details.

Labor Law & Social Security



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-043
17/07/2024**

SSI REGULATIONS IN THE DRAFT LAW ON AMENDMENTS TO TAX LAWS AND SOME OTHER LAWS

The "Proposed Law on Amendments to Tax Laws and Certain Laws" dated 16/07/2024 and numbered 65 was submitted to the Presidency of the Grand National Assembly of Turkey.

According to the said draft law, the proposed amendments regarding the social security legislation are as follows.

- The short-term premium rate in Article 81, paragraph one, subparagraph (c) of the Social Security and General Health Insurance Law No. 5510, which is fully paid by employers, will be increased from 2% to 2.25%. (Article 28)
- The minimum pension in the first paragraph of the additional Article 19 of the Law No. 5510 will be increased from 10,000 TRY to 12,500 TRY (Article 29)
- The 5-point treasury incentive (Law No. 15510) for those who retire within the scope of EYT and continue to work in the same workplace with SGDP within 30 days will be abolished. (Article 30)

Articles 28 and 30 of the Bill will enter into force at the beginning of the month following its publication, and Article 29 of the Bill will enter into force on the date of its publication to be applied as of the July 2024 payment period.

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



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-044
29/07/2024**

COMMUNIQUEÉS AMENDING THE COMMUNIQUEÉ ON NATIONAL OCCUPATIONAL STANDARDS

Some occupational standards have been amended with the "Communiquéés No. 2024/11 and 2024/13 Amending the Communiquéé on National Occupational Standards" published by the Vocational Qualifications Authority in the Official Gazette dated 28/07/2024 and numbered 32615.

The amended occupational standards are as follows;

- Call Center Customer Representative (Level 4)
- Call Center Team Leader (Level 5)
- Asphalt Production Plant Operator (Level 4)

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

Labor Law & Social Security



BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-029
30/07/2024

IMPORTANCE OF APPLICATION YEAR IN PENSION CALCULATION

Due to the recent statements by pension experts that insured persons who will retire in 2024 will be much more advantageous than insured persons who will retire in 2025, companies that are taking action not to employ their retired personnel have focused on this issue. Probably until the end of this year, one of the most current issues in social security will be the discussions in this area.

In this circular, it is aimed to eliminate the hesitations regarding whether it will be more advantageous to apply for retirement in 2024 or 2025 in terms of insured persons who are eligible for retirement in terms of higher pensions.

You can review our Bulletin for the details.

Incentives & Government Supports



**BULLETIN:
INCENTIVES AND
GOVERNMENT
SUPPORTS
2024-004
29/07/2024**

COMMUNIQUÉ ON AMENDMENTS TO THE PRIORITY PRODUCT LIST COMMUNIQUÉ HAS BEEN PUBLISHED

With the Communiqué Amending the Communiqué on Priority Product List published in the Official Gazette dated July 26, 2024 and numbered 32613:

Priority products related to Critical Raw Materials (Annex-9) and priority products related to Innovative Technology Areas (Annex-10) were added to the Priority Product List Communiqué published in the Official Gazette dated 18/9/2019 and numbered 30892, and the Priority Product List for the Chemical Sector (Annex-1), Priority Product List for the Pharmaceutical Sector (Annex-2), Priority Product List for the Manufacturing of Medical and Dental Instruments (Annex-3), The Priority Product List for the Computer, Electronic and Optical Sector (Annex-4), the Priority Product List for the Electrical Equipment Sector (Annex-5), the Priority Product List for the Machinery Sector (Annex-6), the Priority Product List for the Transportation Vehicles Sector (Annex-7) and the Priority Product List for Other Sectors (Annex-8) have been revised.

Please [click here](#) for the current Priority Product List.

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



**BULLETIN:
INCENTIVES AND
GOVERNMENT
SUPPORTS
2024-005
29/07/2024**

GREEN TRANSFORMATION SUPPORT PROGRAM IMPLEMENTATION PROCEDURES AND PRINCIPLES COMMUNIQUÉ PUBLISHED

With the Communiqué on Green Transformation Support Program and Principles published in the Official Gazette dated 26 July 2024 and numbered 32613:

The implementation procedures and principles of the Green Transformation Support Program, which will be carried out to support investments that are compatible with the circular economy approach, protect natural resources, contribute to climate and sustainability goals, and aim for resource-efficient and low-carbon production in Turkey, have been determined.

At least one of the projects must improve energy consumption, greenhouse gas emission amount, air pollutant emission amount, carbon footprint, water footprint, raw material consumption, waste amount, water consumption, wastewater amount, wastewater pollution load or the amount of recycled input from facility waste.

Please [click here](#) for the details of the Communiqué.

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

Incentives & Government Supports



**BULLETIN:
INCENTIVES AND
GOVERNMENT
SUPPORTS
2024-006
29/07/2024**

COMMUNIQUÉ ON THE IMPLEMENTATION PRINCIPLES OF THE DIGITAL TRANSFORMATION SUPPORT PROGRAM HAS BEEN PUBLISHED

With the Communiqué on the Implementation Principles of the Digital Transformation Support Program published in the Official Gazette dated 26 July 2024 and numbered 32613, the implementation procedures and principles of the digital transformation support program to be carried out to support investments aimed at achieving results such as cost reduction, productivity and quality increase, employee and customer satisfaction by integrating technological products and solutions into business processes have been determined.

Digital transformation investments aiming to achieve results such as cost reduction, productivity and quality increase, employee and customer satisfaction within the scope of the investor's current activities are supported. Complete line modernization and new or expansion investments directly aimed at increasing capacity are not supported.

Please [click here](#) for the details of the Communiqué.

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

Featured News and Publications of the Month



Sustainability is beneficial for business in many ways. It can make an organization more efficient, resilient and innovative. It can also help develop a company's culture and its people.

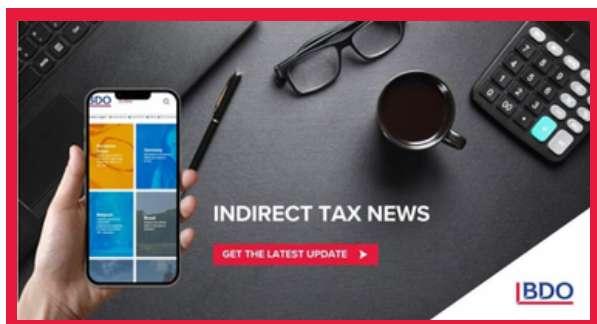
At BDO, we continue to strive for this, seeing sustainability as an investment in our culture, the resilience of our business, the well-being of our communities and the future of the planet.

These themes are evident in our recently published 2023 Sustainability Report, where we share the full range of our sustainability programs and detail our progress against our goals and commitments.

Our newly published 2023 Sustainability Report is available [here](#).



Please find our detailed review of the European Union's artificial intelligence law [here](#).



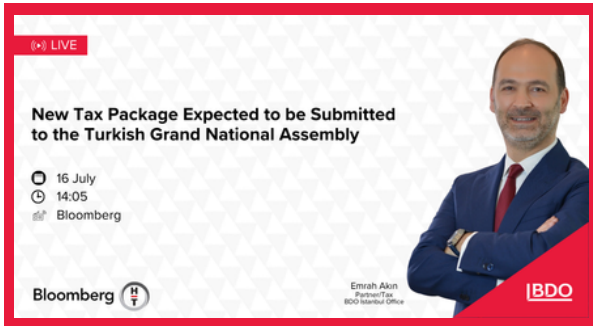
July 2024 Indirect Tax News includes a Danish Supreme Court ruling on VAT grouping and the Spanish Supreme Court accepting a case involving the application of VAT reduction rules when a holding company sells shares of a subsidiary to another group company. In China, a new customs law consolidates various measures, policies and announcements and makes some important changes to import and export tariff rules.

Please find the details [here](#).

Featured News and Publications of the Month



On July 3, 2024, Emrah Akın, Partner in our Tax Department, discussed "The Latest Situation in Tax Office Directorate and Provincial Organizations of the Ministry of Treasury and Finance after the Presidential Decree No. 161" on Bloomberg HT.



Emrah Akın, Partner in our Tax Department, discussed the "New Tax Package Expected to be Submitted to the Turkish Grand National Assembly" on Bloomberg HT on July 2 and July 16, 2024.

Published Articles & Columns

ERDOĞAN SAĞLAM

Partner - Tax
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T24

For the second provisional tax period of 2024, no inflation adjustment should be made and the decision should be announced immediately!

[Read now](#)

T24

The omnibus bill containing amendments to tax laws has been submitted to the Parliament; details on the domestic minimum corporate income tax application

[Read now](#)

T24

Omnibus law on tax changes passed by the Planning and Budget Commission; debate continues on domestic minimum corporate tax

[Read now](#)

T24

In 20 articles, regulations and problematic provisions in the omnibus law amending tax laws

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

Partner - Tax
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T24

Some hesitant issues regarding reduced corporate income tax on investments

[Read now](#)**ERDAL GÜLEÇ**

Partner - Tax
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BDO İstanbul Office

LinkedIn

The status of prior year tax losses against domestic minimum corporate tax

[Read now](#)**BETÜL ERTEM YILDIZ**

Partner - GRC
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T24

Crypto Asset Law; Why Was It Needed, What Are The Regulations Targeting?

[Read now](#)



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