



BDO Denet Monthly Report

FINANCIAL DEVELOPMENTS IN THE LAST MONTH

- THE AMOUNTS OF THE LIMITS AND AMOUNTS IN THE TAX PROCEDURE LAW TO BE APPLIED IN 2024 HAVE BEEN DETERMINED
- THE AMOUNT OF TAX-EXEMPT ALLOWANCES THAT CAN BE PAID HAS BEEN DETERMINED
- INTEREST RATE REDUCTION CALCULATED ON CASH CAPITAL INCREASES WILL BE BASED ON 52.73% FOR 2023
- NEW LIMITS HAVE BEEN SET FOR THE OBLIGATION TO HAVE TAX RETURNS SIGNED BY A PUBLIC ACCOUNTANT OR A CERTIFIED PUBLIC ACCOUNTANT

January 2024 Financial Agenda

Dear Readers,

January was a month of very intense tax regulations.

The most important of these were the regulations introduced by Law No. 7491. The most important regulation made by this Law was that banks and financial institutions will be subject to inflation adjustment of their balance sheets in 2024 and 2025, but will not be affected by the tax consequences of the adjustment. As it is known, banks and financial institutions are generally organizations with strong shareholders' equity and relatively less non-monetary assets. With this structure, they are institutions that can gain significant tax advantages due to inflation adjustment. The removal of this opportunity is intended to prevent a decrease in the State's tax revenues. However, it is debatable to what extent this situation is compatible with the Constitution's principle of equality. It is expected that banks will apply to the judiciary for the annulment of this regulation in order to protect their constitutional rights.

Other important regulations introduced by the Law are as follows: (detailed explanations regarding these regulations are available in our Circular No. 2024/5)

- The opportunity for manufacturers holding the industrial registry certificate and those engaged in R&D activities to allocate part-time depreciation has been extended for one more year.
- In order to obtain information from the systems of the Revenue Administration, a participation fee of not less than TRY 0.25 per information can be charged.
- In addition to the Internet, services provided through similar electronic media are also exempt from income tax.
- Half of the dividend income derived by real persons who have at least 50% participation in companies whose legal and business center is not located in Turkey is exempt from personal and corporate income tax, provided that the income is transferred to Turkey until the date of filing the personal income tax return.
- The lump-sum expenditure rate of five per thousand for export, overseas construction, repair, installation and transportation activities is abolished.
- The regulation regarding the deduction of half of the earnings obtained from architectural, engineering, design, software, medical reporting, keeping accounting records, call center, product testing, certification, data storage, data processing, data analysis and some other services to be determined by the authority of the ministry has been amended as 80% of the earnings can be deducted, subject to the condition that the entire earnings are brought until the date when the personal/ corporate income tax return must be submitted.
- The President of the Republic has been authorized to determine different withholding tax rates separately or jointly according to whether the work is undertaken by public institutions and organizations and their affiliated, related and associated institutions, and whether they are within the scope of general or special budget administrations, duration, type and whether the contractor is a main contractor, subcontractor or full or limited taxpayer.

January 2024 Financial Agenda

- Some amendments have been made to the President's authority to determine certain withholding rates under the provisional Article 67 of the PIT Law.
- The withholding rates determined by the provisional article 72 of the PIT Law for athlete wages will be applied until 31/12/2028.
- Katılım Finans Kefalet A.Ş. was exempted from corporate income tax.
- Manufacturers or suppliers will be able to benefit from a 5% corporate income tax deduction on exports realized through foreign trade capital companies and sectoral foreign trade companies within the scope of an intermediated export contract.
- The period of exemption from interest and exchange rate differences obtained from foreign currency conversion currency protected deposits has been extended until 30/06/2024.
- VAT withheld as responsible will not be deductible unless paid by the responsible party, the VAT declaration will be submitted until the evening of the 21st day of the following month and this tax will be paid until the evening of the 23rd of the following month.
- The President of the Republic is authorized to partially or completely abolish the VAT refund right.
- Some temporary regulations of the Value Added Tax Law have been extended
- It has been legally ruled that special consumption tax is not covered by the export exemption for domestic deliveries to free zones.
- The condition that the dealership, authorized dealership or agency relationship between motor vehicle traders must be established with a contract made before a notary public has been legalized.
- The period in the provisional Article 6 of the SCT Law has been changed as 31/12/2033.
- In order for the Banking and Insurance Transactions Tax (BITT) exemption to be applied to the loans to be granted within the scope of housing finance and their refinancing, it was stipulated that there should not be any other residential property in the name of the consumer receiving the loan at the time of the loan disbursement.
- Amendments were made to the Stamp Duty Law in order to comply with some annulment decisions of the Constitutional Court.
- Some regulations specific to the maritime sector were introduced in the Law on Fees.

Other important tax regulations for January are as follows:

- The period of the reduced withholding tax application made by the temporary regulations in the Decree on the provisional article 67 of the PIT Law has been extended until 31/12/2024.
- Games of chance tax has been reduced to its legal rates as of 01/01/2024.
- The implementation period of the remote working time rates in Technoparks and R&D and design centers has been extended until 31/12/2024.
- In 2024, the lump sum stamp taxes and the maximum amount of stamp duty to be applied in 2024 have been re-determined.
- Valuable paper fees have been increased to be effective as of 01/01/2024.

January 2024 Financial Agenda

- Environmental cleaning taxes to be applied in 2024 have been determined.
- The limits and amounts included in the Personal Income Tax Law that will be valid for 2024 have been determined.
- Fees to be applied in 2024 have been determined.
- The new exemption limits and the tax tariff for inheritance and gift tax to be applied in 2024 have been determined.
- The communiqué on the determination of the values based on the real estate taxes to be paid in 2024 has been published.
- The obligation to replace the old generation cash registers with new generation ÖKCs until 01/07/2024 has been introduced.
- The upper limit for sales exempt from SCT to disabled persons has been increased to TRY 1,591,200 for 2024.
- The amounts of the limits and amounts in the Tax Procedure Law to be applied in 2024 have been determined.
- Daily allowances that can be paid tax-exempt for 2024 have been determined.
- VAT General Communiqué No. 49 on VAT application on cards, passwords, and codes sold in virtual or physical environment and minimum VAT amounts for shuttle trade and passenger accompanying goods have been published.

As you can see, January was a very busy month for the fiscal agenda, as it is every year. Another important agenda of this month and the next few months will of course be the inflation adjustment. Taxpayers subject to the regulation have been working intensively to correct their balance sheets for 31/12/2023. We wish all our readers ease in their work. We would also like to remind you that the consultancy services we provide in this regard will be a great support in your work.

Kind Regards,

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Sworn Financial Advisor

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Tax



BULLETIN:
TAX 2024-022
03/01/2024

THE AMOUNTS OF THE LIMITS AND AMOUNTS IN THE TAX PROCEDURE LAW TO BE APPLIED IN 2024 HAVE BEEN DETERMINED

The amounts to be applied as of 01/01/2024 for the limits in Articles 104, repeated 115, 153/A, 177, 232, 252, 252, repeated 257, 313, 323, 343, 352 (Schedule attached to the Law), 353, 355, repeated 355, 370, Annex 1 and Annex 11 of the Tax Procedure Law have been determined by increasing the amounts applied in 2023 by the revaluation rate (58.46%) and announced with the [Tax Procedure Law General Communiqué No. 556](#)

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



ANNOUNCEMENT: SPECIAL CONSUMPTION TAX AMOUNTS ON FUEL PRODUCTS ARE AUTOMATICALLY INCREASED AT THE LAST 6-MONTH DOMESTIC PPI CHANGE RATE ANNOUNCED 03/01/2024 AND EFFECTIVE FROM THE ANNOUNCEMENT DATE

Paragraph (5) of Article 12 of the Special Consumption Tax (SCT) Law No. 4760 stipulates that the lump sum tax amounts in the list annexed to the Law No. (I) or the latest lump sum tax amounts determined by the President shall be deemed to be redetermined in January and July at the rate of change in the domestic producer price index announced by the Turkish Statistical Institute in the last six months, effective from the day of the announcement of this change.

TSI calculated the rate of change in the domestic producer price index for the last six months as 25.61%.

Accordingly, the lump sum SCT amounts deemed to be redetermined for the goods in the list numbered (I) attached to the SCT Law are given in the attached table.

[Click here](#) to access the table in question.

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



BULLETIN:
TAX 2024-023
20/01/2024

2024 TAX-EXEMPT ALLOWANCES THAT CAN BE PAID IN 2024

As it is known, Articles 40/4, 57/8-c and 68/3 of the Personal Income Tax Law No. 193 stipulate that travel expenses related to commercial, agricultural and professional activities can be deducted from the income provided that they are commensurate with the importance and breadth of the work done and limited to the period required by the purpose of travel.

Accordingly;

- A daily payment of TRY 480.00 was foreseen for domestic travels for 2024. Private sector companies will be able to pay this amount of tax-exempt daily allowance to their personnel for domestic travel, regardless of their wage level. Payments exceeding this amount should be considered as net wage payment and subject to tax in accordance with Article 24/2 of the Income Tax Law.

Tax

- According to the Presidential Decree No. 8104 published in the Official Gazette dated 18 January 2024 and numbered 32433 and the 2nd row of the Schedule attached to the Decree, daily allowance amount for travel to the Turkish Republic of Northern Cyprus is TRY 919.00.
- The daily allowances determined within the scope of the "Decision on Daily Allowances Abroad" by Presidential Decree No. 8104 are the same as those applied in the previous year. Accordingly, private sector companies may pay tax-exempt daily allowances to their personnel due to international travel in the amounts shown in the table attached to our Circular, regardless of their wage level. Since daily allowances can be paid with a 50% increase for the first 10 days of the trip, the daily allowances valid for the first 10 days and the following periods are shown separately in the table. Daily allowance payments exceeding these amounts must be considered as wage payments and be subjected to personal income tax.

The principles regarding the expensing and taxation of business-related domestic and foreign travel and residence expenses are explained in detail in [our Bulletin No. 2009/37](#).

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



BULLETIN:
TAX 2024-024
20/01/2024

AMENDMENTS TO THE SPECIAL CONSUMPTION TAX (III) NUMBERED LIST APPLICATION GENERAL COMMUNIQUÉ DUE TO THE INCLUSION OF MACARONS IN THE SCOPE OF JOINT AND SEVERAL LIABILITY

With the Communiqué on the Amendment to the Special Consumption Tax (III) List Implementation General Communiqué published in the Official Gazette dated 12/01/2024 and numbered 32427 and entered into force on the date of publication to be effective as of 01/01/2024, the amendments made in the 5th paragraph of Article 13 of the Law No. 4760 with the Law No. 7423 regarding the macarons are included in the section titled "C- COMMON LIABILITY" of the [Special Consumption Tax \(III\) List Implementation General Communiqué](#). With the 7th article of the Law dated 30/11/2022 and numbered 7423, the phrase "4813.10.00.80.00 (macarons)" was added to this paragraph after the phrase "(cigarettes made only from tobacco substitutes)" and macarons were included in the scope of joint and several liability.

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



BULLETIN:
TAX 2024-025
20/01/2024

FOR THE YEAR 2023, THE RATE OF 52.73% WILL BE TAKEN AS BASIS FOR THE INTEREST REDUCTION CALCULATED ON CASH CAPITAL INCREASES

Pursuant to subparagraph (i) added to the first paragraph of Article 10 of the Corporate Income Tax Law by Article 8 of the Law No. 6637 on the Amendment of Certain Laws and Decree Laws, the "weighted annual average interest rate applied to TRY-denominated commercial loans opened by banks" announced by the Central Bank of the Republic of Turkey (CBRT) for the year in which the discount is utilized over the capital amounts that capital companies increase in cash. 50% of the amount calculated until the end of the relevant accounting period can be deducted from the corporate income for a period of five years, provided that it is shown separately on the corporate tax return in determining the corporate income tax base.

Tax

The rate announced on the CBRT's website for 2023 on 29/12/2023 is 52.73%. [Please click here](#) to access this data.

In the past years, it has been observed that the CBRT may make minor changes in the data published by the CBRT. Therefore, we recommend that you check the rate before making the application.

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



BULLETIN:
TAX 2024-026
20/01/2024

NEW LIMITS HAVE BEEN SET FOR THE OBLIGATION TO HAVE TAX RETURNS SIGNED BY A PUBLIC ACCOUNTANT OR A CERTIFIED PUBLIC ACCOUNTANT

As is known, according to the Communiqué No.4, personal and corporate taxpayers whose total assets and net sales do not exceed certain limits are obliged to have their declarations signed by CPAs or SMEs. Unless a special determination is made by the Ministry of Finance, the monetary limits in this General Communiqué will be increased each year by the revaluation rate determined for the previous year.

Since there is no regulation for the declarations for 2024, it is understood that the limits will be applied by increasing the revaluation rate.

For this reason, corporate and personal income taxpayers who are taxed in real terms due to their commercial, agricultural, and professional earnings, and DO NOT EXCEED the following limits according to their 2023 financial statements, are obliged to have their 2024 corporate or income tax, withholding and premium service and VAT returns signed by a SM or SMMM:

- TOTAL ASSETS ($40.254.000 \times 1.5846=$) TRY 63.786.000 and
- NET SALES ($80,487,000 \times 1,5846=$) NOT EXCEEDING TRY 127,540,000

Those who exceed ANY of these limits are not obliged to have a declaration signed.

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

Tax



BULLETIN:
TAX 2024-028
22/01/2024

VAT APPLICATION ON CARDS, PASSWORDS, AND CODES SOLD IN VIRTUAL OR PHYSICAL ENVIRONMENT AND MINIMUM VAT AMOUNTS IN SUITCASE TRADE AND GOODS WITH PASSENGERS HAVE BEEN UPDATED

With the Communiqué (Serial No: 49) Amending the Value Added Tax General Implementation Communiqué published in the Official Gazette dated 18/01/2024 and numbered 32433;

- Explanations were made regarding the VAT application on cards, passwords and codes sold in virtual or physical environment,
- The minimum amounts applied to sales made to non-residents in Türkiye with special invoices (suitcase trade) and sales made to non-residents in Türkiye by calculating VAT (goods accompanying passengers) have been updated,
- Within the scope of international transportation, explanations have been made regarding the authorization certificate of those who carry out transportation activities and the registration of their vehicles to this authorization certificate.

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



BULLETIN:
TAX 2024-029
26/01/2024

INFLATION ADJUSTMENT WITHIN THE SCOPE OF TAX PROCEDURE LAW

The General Communiqué on Tax Procedure Law No. 555, which explains the procedures and principles for the correction of the financial statements dated 31/12/2023 and the inflation adjustment to be made in 2024 and the following years if the conditions are met, has been published in the Official Gazette dated 30/12/2023 and numbered 32425 (2nd repeated) and entered into force.

Shortly after the Communiqué entered into force, the Constitutional Court annulled the phrase "2021" in the provisional Article 33 of the Tax Procedure Law due to its alleged unconstitutionality in a pending lawsuit and the said decision was published in the Official Gazette dated 16/01/2024. The Constitutional Court justified its annulment decision by stating that the regulation in the provisional Article 33 of the TPL entered into force after the close of the 2021 accounting period and therefore violated the principle of legal security by causing the rules of law to be retroactive.

Since the Communiqué is not sufficiently clear and the application is quite detailed, there are many issues to be discussed in inflation adjustment. Therefore, in this Bulletin, the scope and operation of the inflation adjustment application are explained in a general framework within the framework of the explanations made in the Communiqué.

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

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Labor Law & Social Security



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-003
06/11/2023**

THE NEW SENIORITY INDEMNITY CEILING EFFECTIVE AS OF 01/01/2024 HAS BEEN ANNOUNCED

The new severance pay ceiling was announced with the Circular No: 1 on Financial and Social Rights dated 05/01/2024 and numbered 2774790 published by the Ministry of Treasury and Finance General Directorate of Public Financial Management and Transformation.

Accordingly, effective from 01/01/2024, the new severance pay ceiling has been determined as TRY 35,058.58.

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

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



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-004
09/01/2024**

CIRCULAR NUMBERED 2024/2 ON THE LOWER AND UPPER LIMITS OF PREMIUM BASED EARNINGS AND THE AMOUNTS BASED ON CERTAIN TRANSACTIONS

The Circular dated 08/01/2024 and numbered 2024/2 on "Lower and Upper Limits of Prime Earnings and Amounts Based on Certain Transactions" was published by the General Directorate of Insurance Premiums of the Social Security Institution.

Based on Article 39 of the Labor Law No. 4857, the Minimum Wage Determination Commission has determined the minimum wage to be applied for the year 2024 as TRY 666.75 for one day of normal work.

With the aforementioned Circular; The lower and upper limits of the earnings based on the premium to be applied between 01/01/2024 - 31/12/2024 and the amounts related to some transactions have been determined and the amounts in question have been explained in detail in our circular.

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

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



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-005
24/01/2024**

CHANGES TO THE İŞKUR ON-THE-JOB TRAINING PROGRAM AND OPPORTUNITIES FOR EMPLOYERS TO SAVE ON PERSONNEL COSTS

With the "Regulation Amending the Regulation on the Procedures and Principles Regarding the Execution of Active Labor Force Services" published in the Official Gazette dated 20/01/2024 and numbered 32435 by the Turkish Employment Agency, the implementation of the on-the-job training program carried out by İŞKUR has been amended.

Employers who have at least 5 insured employees and who commit to employ at least 60% of the participants for at least 2 times the actual program days, not less than 60 days, will be able to benefit from the program.

Detailed explanations and support amounts regarding the incentive can be found in our [Circular](#).

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

Labor Law & Social Security



**BULLETIN:
LABOR LAW AND
SOCIAL SECURITY
2024-006
24/01/2024**

REGULATION ON THE AMENDMENT OF THE REGULATION ON LINES OF BUSINESS

The Ministry of Labor and Social Security has amended the 2nd and 3rd paragraphs of Article 4 of the "Regulation on the Amendment of the Regulation on the Lines of Business", which was published in the Official Gazette dated 23/01/2024 and numbered 32438 and entered into force on the same date.

The line of business to which a workplace belongs shall be determined by the Ministry of Labor and Social Security upon the application of those concerned, according to the nature of the work carried out in that workplace. The Ministry's decision on the determination shall be published in the Official Gazette. Those concerned may file a lawsuit against this determination within fifteen days following the publication of the decision in accordance with Article 5 of the Law on Trade Unions and Collective Bargaining Agreements.

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

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

Incentives and Government Supports



**BULLETIN:
INCENTIVES AND
GOVERNMENT
SUPPORTS 2023-10
10/01/2024**

INVESTMENT INCENTIVE CERTIFICATE APPLICATION AND REVISION FEES UPDATED

The fees for the procurement, amendment and revision of Investment Incentive Certificates carried out under the auspices of the Ministry of Industry and Technology have been updated as follows for 2024;

- Issuance of investment incentive certificate for investments up to TRY 5,000,000 investment amount; TRY 6,000,
- Issuance of investment incentive certificate for investments from TRY 5,000,000 to TRY 25,000,000 investment amount; TRY 15,000,
- Issuance of investment incentive certificates for investments above TRY 25,000,000; TRY 29,000
- Changing the information about the investment, updates to the domestic and imported machinery and equipment lists, revision applications; TRY 1,500.

For details, please see our Bulletin.

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

Customs and Foreign Trade



**ANNOUNCEMENT:
CUSTOMS AND
FOREIGN TRADE
2024-001
05/01/2024**

NEW ERA IN THE IMPORT OF PRODUCTS SUBJECT TO THE CONTROL OF THE MINISTRY OF AGRICULTURE AND FORESTRY WITHIN THE SCOPE OF PRODUCT SAFETY AND INSPECTION

A significant portion of imported products are subjected to product safety inspections in terms of whether they meet certain standards and whether they meet certain conditions. Communiqués on Product Safety and Inspection determine which products are subject to such inspections. The authority that will carry out the inspection on a product basis also changes.

The Communiqués on Product Safety and Inspection to be implemented in 2024 were published in the 4th Repeated Official Gazette dated 31/12/2023. It would not be wrong to state that an important change is in the Communiqué No. 2024/5 implemented by the Ministry of Agriculture and Forestry.

Until 2024, there is no special application rule in terms of determining whether the products imported within the scope of the exemption are actually within the scope of the exemption. However, the following provision under Article 10 of the new Communiqué is noteworthy:

"The determination of the use or delivery of the products imported by declaring a fixed reference number within the scope of the third paragraph and subparagraphs (b), (c), (ç), (d) and (e) of the fourth paragraph and exceeding the total invoice amount of TRY 500,000 is made with the Authorized Customs Broker Report. The procedures and principles regarding the works and transactions to be carried out within the scope of this paragraph are determined by the Ministry of Trade, General Directorate of Customs."

Communiqué No. 2024/5 entered into force as of January 1. Therefore, it will be necessary to take action within the scope of the Communiqué as of January 1 in terms of declarations exceeding TRY 500,000. However, there is a need for the regulation of the Ministry of Trade in terms of YGM Report format and details.

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

Featured News and Publications of the Month



Our Tax Department Partner Emrah Akın discussed "Income Tax Tariff Updated with the New Year and Other Tax Updates" on TRT Radio 1 on 03/01/2024.



Our Tax Department Partner Emrah Akın discussed "The Constitutional Court's Annulment Decision on the Deferral of Inflation Adjustment and its Possible Effects" on Bloomberg HT on 16/01/2024.



Our Tax Department Partner Emrah Akın discussed "Tax Liabilities in January" on Bloomberg HT on 29/01/2024.



Since the first meeting of the Customs Cooperation Council, then known as the Customs Cooperation Council, of which Turkey was one of the founders, on January 26, 1953, this date has been celebrated as World Customs Day every year at national and international level. As BDO Türkiye, which has an extensive network in Turkey and around the world, we focus on providing the most effective service to our clients in this area with our competent and experienced customs consultants. We congratulate the entire customs community and our colleagues on World Customs Day.

Published Articles & Columns

CEMALETTİN TURAN

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Vergi Situation of Security Fees in Relation to Tax Procedure
Dünyası Law Inflation Adjustment
Dergisi

[Read now](#)**ERDOĞAN SAĞLAM**

Partner - Tax
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BDO İstanbul Office

Vergi Evaluation of Capital Completion Fund in Terms of Turkish
Pusulası Commercial Code and Tax Legislation
Dergisi

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T24 Discussions about the effects of inflation adjustment on
profit distribution

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T24 Latest developments in additional tax cases; eyes on
Istanbul 1st Tax Court's appeal to the Constitutional Court

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T24 What are the sanctions for not making inflation
adjustments?

[Read now](#)

T24 The Constitutional Court annulled the provision regarding the
non-inflation adjustment in 2021; consequences of the
annulment decision

[Read now](#)**ERDAL GÜLEÇ**

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LinkedIn Brief notes on inflation adjustment

[Read now](#)**BETÜL ERTEM YILDIZ**

Partner – GRC
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T24 Cybersecurity agenda: Most common attacks in 2023
statistics, predictions for 2024 and beyond

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